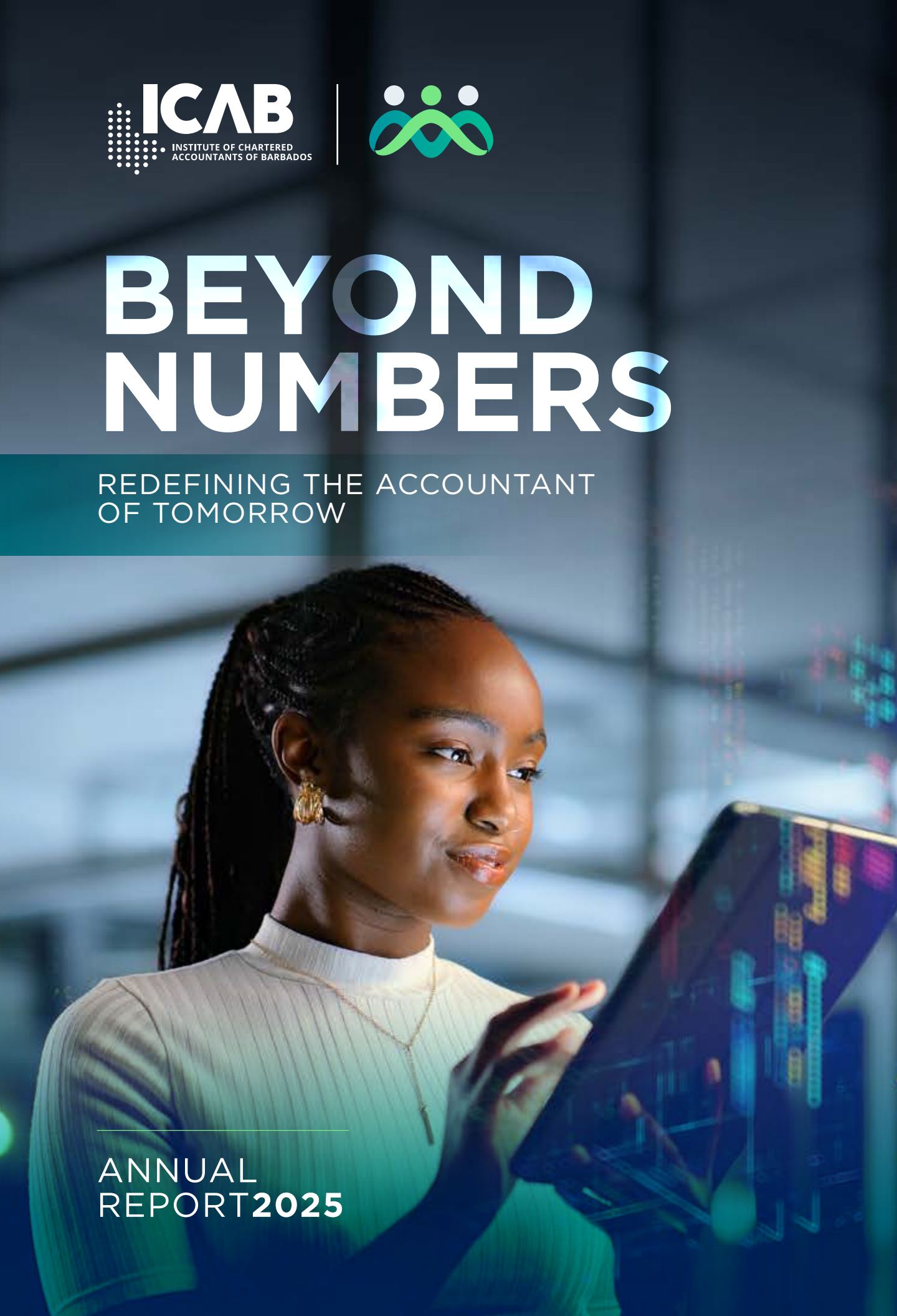
ICAB
INSTITUTE OF CHARTERED ACCOUNTANTS OF BARBADOS

BEYOND NUMBERS

REDEFINING THE ACCOUNTANT OF TOMORROW



ANNUAL REPORT **2025**

Vision

To be a transformative force in the local, regional and international accounting profession — where innovation is guided by integrity, collaboration is driven by purpose; agility unlocks possibilities, and ethical principles shape purpose.

Mission

We are a professional accounting body committed to global best practices, enhancing the reputation of the profession and the profile of Barbados by developing accountants who are agile and collaborative, act with integrity and uphold the highest ethical standards – ensuring relevance, resilience, and trust.

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Notice of Annual General Meeting

May 13, 2026

NOTICE IS HEREBY GIVEN THAT the Fifty-second Annual General Meeting of the Institute of Chartered Accountants of Barbados will be held in-person at the Lloyd Erskine Sandiford Centre and virtually via the Zoom Meeting platform on Thursday, June 4, 2026, at 5:00 p.m. for the following purposes:

1. To confirm the minutes of the Fifty-first Annual General Meeting held on Thursday, June 5, 2025.

2. To receive and consider the Annual Report of Council for the year ended December 31, 2025.

3. To receive and consider the Audited Financial Statements for the year ended December 31, 2025.

4. To declare elected and re-elected members of Council.

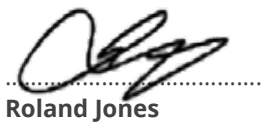
5. To appoint an auditor for the year ending December 31, 2026.

6. Special Business:
   a. To consider amendments to the By-Laws

7. To transact any other business which may reasonably come before the Meeting.

Members in good financial standing may vote on agenda items 2, 3, 5 and 6 above in advance of or during the meeting, commencing from Thursday, May 21, 2026. Voting will be conducted using a third party online voting platform.

BY ORDER OF COUNCIL



Roland Jones
Secretary

Council & Staff 2025 - 2026

MEMBERS OF COUNCIL 2025/26

Damien Skeete
PRESIDENT

Ricaido Jennings
VICE-PRESIDENT

Sirpaul Jaikaran
TREASURER

Roland Jones
SECRETARY

Tracy Marshall
IMMEDIATE PAST PRESIDENT

Shirlyne Alexander

Joy-Ann Bascombe

Stacey-Ann Clarke

Nikita Estwick

Marilyn Husbands

Fiona Jones

Khalil Patel

Wendell Scantlebury

Kim Sealy

Darshani Workman

MEMBERS OF STAFF 2024/25

Lisa Padmore
CHIEF EXECUTIVE OFFICER

Lesah Denny-Brathwaite
MANAGER – ADMINISTRATION

Ashley Payne
MEMBER & STUDENT SERVICES LEAD

Irene Harper
MEMBER SERVICES OFFICER

Althea Springer
STUDENT SERVICES OFFICER

Committees 2025

Executive
Damien Skeete - President
Ricaido Jennings - Vice-President
Sirpaul Jaikaran - Treasurer
Roland Jones - Secretary
Tracy Marshall - Immediate Past President

Accounting and Auditing Standards
Bruce McClean - Chairman
Ricaido Jennings - Deputy
Karol Ashby
Michelle Bayley
Lisa Brathwaite
Nicholas Hughes
Reneka Inniss
Charlene Kellman
Tracy Marshall
Jan Martinek
Daryl Walcott-Grappie

Admissions
Shirlyne Alexander - Chairman
Christina John - Deputy
Dionne Doughlin
Mario Haynes
Sharon Mohammed
Jason Sambrano
Jeanelle Worrell
Juan Wright

By-Law Review
Andrew Brathwaite
Nikita Estwick
Sabrina Maynard
Sharon Mohammed
Kaye Williams

Communications
Damien Green - Chairman
Stacy-Ann Clarke - Deputy
The Most Honourable Reginald Farley
Krystle Howell
Khalil Patel
Kim Sealy

Continuing Professional Development (CPD)
Lisa Alleyne
Audley Bakker
Marcelle Best
Rueben Blenman
Linda Griffith
Karen Prescott

Education and Student Services
Wendell Scantlebury - Chairman
Donna Murray - Deputy
Audley Bakker
John Burnett
Charish Catline
Keisha Padmore
Khalil Patel
Corey Sobers-Smith
Surana Harry - UWI Accounting Students' Association President (Appointed August 2024)
Makayla Waterman - UWI Accounting Students' Association President (Appointed August 2025)

Ethics, Governance and Risk
Gaitri Mahabir - Chairman
Krystle Howell - Deputy
LeVere Catlyn
Linda Griffith
Joan Hinds-Holder
Julien Ifill
Suzena Turton
Darshani Workman

FutureTec
W. Jaime Lashley - Chairman
Greg Broomes - Deputy
Sirpaul Jaikaran
Allison James
Nicholas King
Nakecha Licorish-Hinds
Damien Skeete
Denise Swaratsingh
Andrew Thomas

Legislation
Roland Jones - Chairman
Andrew Brathwaite - Deputy
Richard Coggin
Marilyn Husbands
Sabrina Maynard
Lalu Vaswani

Member Services
Witney Lascaris - Chairman
Ryan Kellman - Deputy
Carlisia Best
Kevin Bryan
Mario Haynes
Fiona Jones

Nominations
Betty Brathwaite - Chairman
Patrick Hinkson - Deputy
Lisa Alleyne
Michael Edghill
Roger Kirton
Lydia McCollin

Practice Monitoring
Ashok Merai - Chairman
Roglyn Hinds - Deputy
Lisa Gale
William Layne
Lesley Walcott

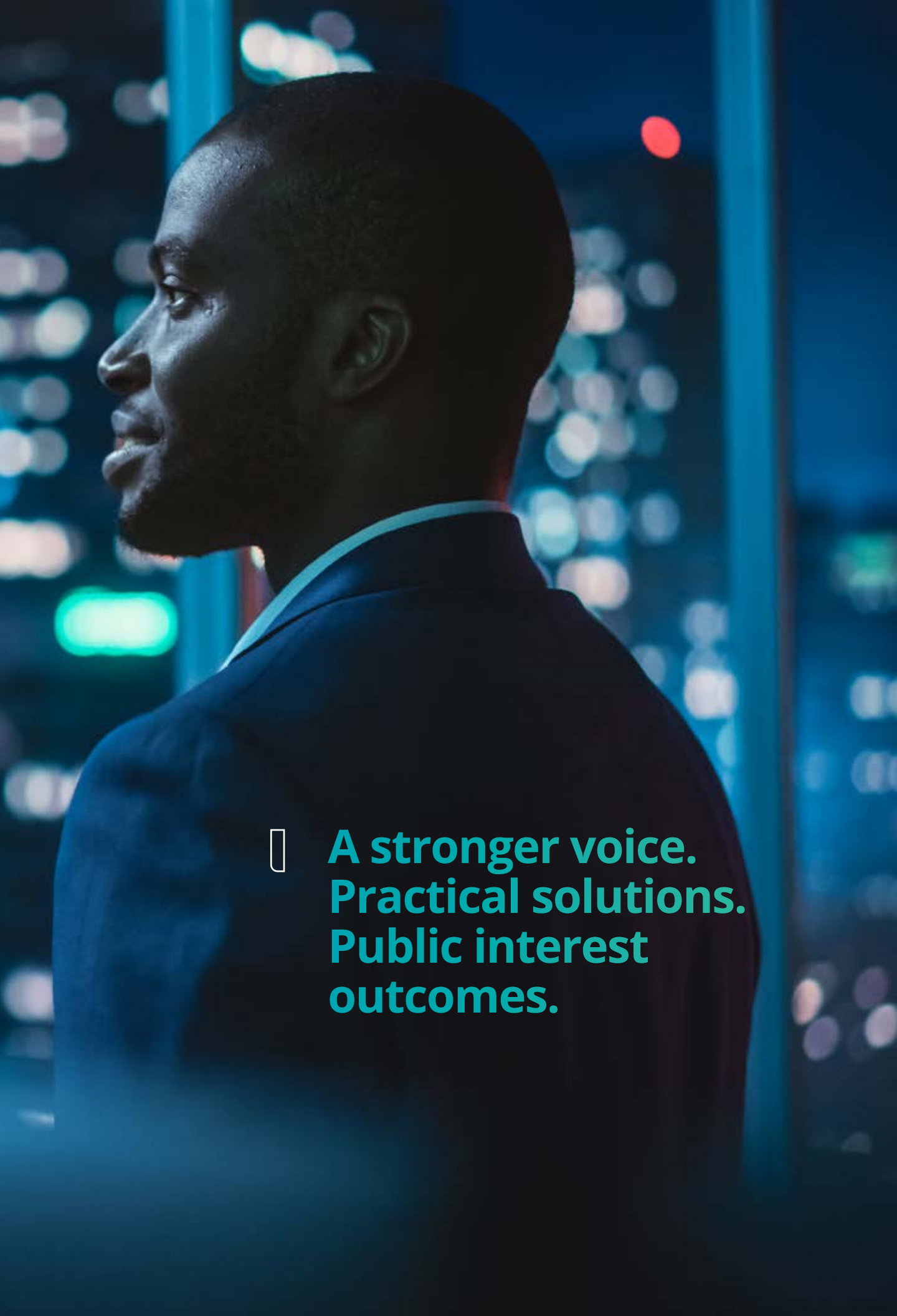
Public Sector
Kim Sealy - Chairman
Glenroy Gittens - Deputy
Joy-Ann Bascombe
Andrew Brathwaite
Deanna Forde-Walcott
Fiona Jones
William Layne
Lorna Leacock

Taxation
Marilyn Husbands - Chairman
Sophia Weekes - Deputy
Nicole Brathwaite
Tara Collymore-Kirton
Jason King (resigned September 2025)
Anthony Gittens
Sandra Harper
Patrick Hinkson
Hanif Patel

Investigations
Andy Armstrong - Chairman
Joyce Dear
Ann Wallace-Elcock
Liesel N. Weekes

Disciplinary
Velma Newton - Chairman
Maurice Franklin
Carol Nicholls
Reverend John Rogers

Appeals
Anthony C. Audain - Chairman
Dr. Korah Belgrave
Dr. Patricia Downes-Grant
Reverend John Rogers


A stronger voice.
Practical solutions.
Public interest
outcomes.

President's Report

Damien Skeete, FCA, FCCA
PRESIDENT, INSTITUTE OF CHARTERED ACCOUNTANTS OF BARBADOS

It is both a privilege and a pleasure to present this Annual Report on behalf of the Institute of Chartered Accountants of Barbados (ICAB), as I reflect on my first year serving as President. The year 2025 marked a defining moment in our journey: one of transition, achievement, and renewed purpose, as we completed the final chapter of our 2023–2025 strategic cycle and laid a strong foundation for the next era under our 2026–2028 Strategic Plan.

More than a year of milestones, it was a year of momentum, where together we strengthened ICAB's voice, deepened our impact, and advanced our mandate as regulator, educator, advocate, and membership organization. It is against this backdrop that 2025 is best understood as a period of deliberate progress, focused execution, and strategic transition across every dimension of our work.

Driving Progress across every Dimension

We continued to modernise ICAB's operations with the progress on our Member Portal, developed by Vision Nova Inc., which reached key testing and reconciliation milestones during the September–October period. This work—one of the most significant systems investments in ICAB's history—will greatly enhance the experience of members and students in the years ahead. During 2026, the associated App will be released to provide members with additional accessibility to our services.

Our Secretariat, under the leadership of the Chief Executive Officer (CEO) Lisa Padmore, managed an intensive programme of continuing professional development (CPD), student development, regulatory engagement, and advocacy. Our CPD calendar included high value sessions such as the update for the Third Edition of the IFRS for SMEs Accounting Standard, the introduction of the International Standard for Auditing of Less Complex Entities (ISA for LCE) session, our monthly Digital Defenders cybersecurity training and sustainability reporting sessions. Collectively, these offerings reached hundreds of professionals (some outside of our shores) and strengthened the quality and relevance of our member education.

ICAB's work in the public interest remained central. Our Public Sector Conference in September drew 406 registrants and featured strong participation from Government, multilaterals, and the wider profession. The discussions on financial reporting, procurement, performance measurement, and public sector talent underscored ICAB's role as a trusted intermediary and thought leader in national development.

Advocacy also intensified in 2025. ICAB engaged meaningfully on tax reform—including consultations on the Transfer Pricing Bill and the Income Tax (Amendment) 2025 Act—drawing on expert feedback from firms and practitioners. Our submissions ensured that policy proposals were better aligned with international standards and practical implementation realities.

Equally important was our leadership on the CARICOM Proposal for the Single Registration of Professionals, where ICAB coordinated robust technical commentary on behalf of the profession in Barbados and participated in discussions at a regional level.

Empowering Members and Students

In 2025, ICAB continued to expand its engagement with student members. We supported the Accounting Students Association at the University of the West Indies – Cave Hill (UWI), participated in campus events, and advanced initiatives under our Memorandum of Understanding with the Barbados Community College to improve the readiness of early career professionals. Sessions such as "AI in Accounting" and the ACCA Study Hub orientation, and the Student Forum helped

broaden technical capacity and deepen connection to the profession. ICAB also began its engagement at the secondary school level during 2025, attending several career days and participating in the UWI World of Work and the annual showcase of the Guidance Counsellors of Barbados.

The Secretariat also strengthened employer student engagement through meetings with firms and state-owned entities to understand barriers to exam success, shifting study habits, and the evolving needs of aspiring accountants.

Partners in Progress

Our success in 2025 was made possible through the support of a wide network of partners, and it is fitting to acknowledge them here.

Government of Barbados

There were several points of engagement and constructive dialogue with the Government of Barbados through the Ministry of Finance, Economic Affairs and Investment, the Ministry of Energy and Business, and the Ministry of Labour, Social Security and Third Sector throughout the year. ICAB's contributions included budgetary proposals and tax reform, business facilitation, public sector strengthening, and third sector capacity building.

Regulators

Our engagement with regulators and authorities during 2025 was a testimony of the respect and esteem held of ICAB.

- **Barbados Revenue Authority** — for ongoing tax updates, Pillar Two discussions, and CPD contributions.
- **Anti-Money Laundering Authority** — for CPD collaboration and consultations on DNFBP legislation.
- **Financial Services Commission** and the **Barbados Stock Exchange** — for continued technical engagement and standards alignment.
- **Barbados Audit Office** — for their leadership in supporting public sector audit readiness.

The engagement ensured that ICAB remained aligned with regulatory developments while advancing the public interest.

Business Service Organisations and Social Partners

ICAB was actively involved in matters such as business facilitation and crime as a member of the Barbados Private Sector Association (BPSA) and as a member of the Barbados Coalition of Service Industries (BCSI) on regional practising rights.

We also worked closely with the National Financial Literacy Bureau, the Barbados Bankers Association and the Interamerican Development Bank on SME financial readiness and national financial literacy. These collaborations strengthened ICAB's reach and amplified our service to the community.

Sponsors and Supporters

A special thank you to our corporate sponsors whose contributions enabled Accountants' Week and many of our 2025 CPD initiatives. Your support deepened professional development offerings and enriched the member experience.

Leading the Profession Forward

As we close this reporting period, we embark on the next chapter under the 2026–2028 Strategic Plan.

Our refreshed Mission, Vision, and Values reflect a commitment to shaping the Accountant of the Future—ethical, agile, collaborative, innovative, and globally connected. Our five strategic objectives provide a roadmap to enhance member value, strengthen governance, elevate public sector visibility, maintain trust through lifelong learning and quality, and deepen our advocacy to support sustainable economic growth.

This next chapter is not about incremental change. It is about transformation! —positioning the profession to lead with confidence in an increasingly complex environment.

Guided by Purpose, Driven by Values

I offer heartfelt thanks to our members, volunteers, committee members, Council colleagues, and the Secretariat team for your unwavering dedication to ICAB's mission. Your service, expertise, and commitment continue to strengthen our Institute and the integrity of the profession across Barbados and beyond.

This year has reminded us that ICAB's strength lies in its people; in the quiet diligence of our practitioners, the curiosity of our students, and the leadership of those who serve something greater than themselves. It is this collective spirit that drives us forward.

As we boldly enter a new strategic cycle, we do so with purpose and possibility. The world is changing fast but so too is our capacity to lead, innovate and make a difference. We are not just preparing for the future; we are shaping it!

Let us move forward with clarity and conviction and with the values that define us:

I – Innovate with integrity
C – Collaborate with purpose
A – Adapt with agility
B – Behave ethically

Together, we will build a profession that is resilient, forward-thinking, and deeply connected to society. One that inspires trust, drives progress, and creates lasting value for generations to come.

Strategic Transitions

Reflecting on the 2023–2025 Cycle

As ICAB closes the 2023–2025 strategic cycle, we acknowledge the important progress made in strengthening regulation, enhancing member services, building institutional capacity, and elevating ICAB's profile both nationally and regionally. This period saw significant advancements in the delivery of CPD, advocacy, governance reform, public sector engagement, and the development of ICAB's next generation digital systems.

Throughout this cycle, ICAB was guided by the Vision and Mission adopted in 2023:

Previous Vision (2023–2025)

"To be recognised locally, regionally, and internationally as the leading trusted and relevant resource in Barbados serving the accounting profession and the public interest."

Previous Mission (2023–2025)

"We are a professional accounting body committed to global best practices, continuously enhancing the reputation of the profession and the profile of Barbados through effective leadership in regulation, advocacy, member services and active national engagement."

These statements provided a strong foundation for the Institute's work—supporting quality, ethics, public trust, and the development of Barbados' financial and economic ecosystem.

Transitioning to the 2026–2028 Strategic Plan

The 2026–2028 Strategic Plan marks a pivotal shift for ICAB. Developed with support from the Professional Accountancy Organisation Development Advisory Group (PAODAG) of the International Federation of Accountants (IFAC) and informed by wide member consultation, the new plan introduces:

- A renewed Vision and Mission that reflect the evolving demands on the profession
- Four (4) Values shaped around integrity, agility, innovation, and collaboration
- Five (5) Strategic Objectives focused on member value, governance, public sector inclusion, lifelong learning and quality, and targeted advocacy

The next cycle places strong emphasis on preparing the Accountant of the Future—ethical, technologically capable, sustainability focused, regionally mobile, and ready to meet accelerating change.

Strategic Plan 2026–2028

Transforming the Profession. Shaping the Future.

Building on the achievements of the 2023–2025 cycle, ICAB's 2026–2028 Strategy positions the Institute to lead proactively in a rapidly changing global and regional environment.

Our New Vision

"To be a transformative force in the local, regional and international accounting profession — where innovation is guided by integrity, collaboration is driven by purpose; agility unlocks possibilities, and ethical principles shape purpose."

This vision places ICAB at the centre of professional evolution—driving relevance, enabling excellence, and shaping the accountant of the future.

Our New Mission

"We are a professional accounting body committed to global best practices, enhancing the reputation of the profession and the profile of Barbados by developing accountants who are agile and collaborative, act with integrity and uphold the highest ethical standards – ensuring relevance, resilience, and trust."

The mission reflects ICAB's dual mandate: serving the public interest and empowering professionals to excel in a dynamic environment.

Our Values

These four values define the character of the Barbadian accountant for the next decade:

1. **Innovate with Integrity**
   We embrace modern solutions while upholding the highest ethical standards.

2. **Collaborate with Purpose**
   We build strong partnerships, internally and externally, to deliver national and regional impact.

3. **Adapt with Agility**
   We respond to change proactively, developing accountants equipped for the future of work.

4. **Behave Ethically**
   We maintain professional conduct that strengthens trust in the profession.

Strategic Objectives 2026–2028

Five priorities to propel ICAB forward

These objectives reflect consultation with members, students, committee leaders, regional bodies, and international partners — ensuring ICAB's agenda is practical, ambitious and globally aligned.

1. **Advance Member Value**
   ICAB will offer an improved member experience through new digital services, more relevant CPD, expanded benefits, and enhanced engagement with practising, non-practising, overseas and early career members.

2. **Strengthen Governance & Capacity**
   We will reinforce ICAB's governance systems, committee structures, Secretariat capabilities, and risk management framework to ensure the organisation remains resilient, transparent and future ready.

3. **Promote Public Sector Inclusion**
   ICAB will play a stronger role in national transformation — partnering with ministries, regulatory bodies and multilaterals to build capacity in financial reporting, audit readiness, procurement, sustainability, and public financial management.

4. **Sustain Public Trust Through Learning & Quality**
   We will deepen education, ethics, and quality assurance through robust CPD, practice monitoring enhancements, SME and SMP focused learning, and readiness for global standards.

5. **Focus Advocacy to Support Members & Business Growth**
   ICAB will advance thoughtful, evidence based positions on national policy, tax reform, business facilitation, regulatory developments, and regional mobility — ensuring the voice of the profession remains influential and respected.

The Accountant Of The Future

The 2026–2028 plan is anchored in a renewed identity for the Barbadian professional accountant:

- **Ethical** and anchored in public trust
- **Technologically empowered** and data literate
- **Regionally mobile**, globally relevant
- **Environmentally aware**, sustainability aligned
- **Collaborative**, strategic and impactful
- **Adaptive** in a world of accelerating change

ICAB will support this evolution through its learning pathways, regulatory oversight, partnerships, and national and regional engagement.

A NEW ERA FOR ICAB

This Strategy marks the beginning of a modern, agile, outward facing ICAB — one that expands its influence, strengthens Barbados' competitiveness, and equips accountants to drive economic and social progress.

Together, we will build a profession that leads with integrity, learns with purpose, and innovates with confidence.

Accountants' Week 2025 Recap

November 1–8, 2025

Celebrating the Profession. Engaging the Public. Inspiring the Future.

Accountants' Week 2025 delivered a vibrant and meaningful series of professional, educational, community, and celebratory events. Designed to showcase the evolving role of accountants and reinforce ICAB's commitment to the public interest, this year's programme offered value to members, students, partners, and the wider society. The Week benefitted from strong support from Government, regulators, business service organisations, academia, and sponsors.

1. **Press Launch & Global Ethics Day Alignment**
   Accountants' Week was officially launched at a media briefing on October 15, 2025, timed to coincide with Global Ethics Day—a powerful symbolic alignment with ICAB's emphasis on integrity and ethical leadership across the profession.

   Public-facing education was highlighted as a key theme for the Week, including CPD events and community initiatives.

2. **Church Service at Breath of Life Seventh Day Adventist Church**
   The President Damien Skeete, Vice-President Ricaido Jennings and Immediate Past President Tracy Marshall were joined by the CEO, Members Services Lead, Member Services Officer and eight (8) other members (not including those who regularly attend the church) at a service that was well crafted for ICAB. The President provided remarks on ICAB's behalf, Member Services Lead read a lesson, the CEO presented a cheque for $500.00 in support of the church's ministries and member Mr. Jefferson Alleyne sang a beautiful song to cap off a very nice service and start to Accountants' Week.

3. Community Engagement & Give Back Activities

Traditionally the Monday of Accountants' Week is known as Accountants' Giveback Day. Following an engagement in October by the CEO with the Barbados Business Studies Teachers' Association, visits to five (5) secondary schools were arranged on November 3rd. The schools visited and the members that attended on ICAB's behalf were:

1. Alexandra Secondary School: CEO Lisa Padmore and member Stacia Wilkinson (also an alumni)
2. Princess Margaret Secondary School: President Damien Skeete and CEO Lisa Padmore
3. Parkinson Secondary School: Members Krystle Howell and Saabir Weatherhead
4. Frederick Smith Secondary School: Immediate Past President Tracy Marshall
5. Deighton Griffith Secondary School: CEO Lisa Padmore

The CEO was accompanied on the school visits by Ms. Janelle Phillips, Education Officer (Ag) - Curriculum Section, Ministry of Education Transformation.

4. Public Education Webinar: "What BiMPay Means for Accountants & Everyday Business"

- 212 attendees participated in this timely session focused on digital payments and national payment infrastructure.
- The webinar connected the profession with public and private sector developments led by the Central Bank of Barbados and the IPS Project Team.
- Feedback indicated strong interest in how digital infrastructure will reshape financial reporting, audit trails, and AML safeguards. This session served as an important bridge between national innovation efforts and the professional community.

5. Student Forum: Voices of the Profession—Past Lessons, Future Visions

Held during the Week as a dedicated platform for future accountants, the 2025 Student Forum brought together ICAB student members, recent affiliates, practitioners, and regulators to explore the challenges and opportunities of the modern profession.

The session complemented year round engagement efforts undertaken with the Accounting Students Association (ASA), ACCA, UWI Cave Hill, CAPE Accounting Students from Barbados Secondary Schools, and the Barbados Community College.

Key themes included:

- Managing study–work balance
- Understanding regulatory expectations
- Career pathways in a digital and sustainability driven economy
- Building resilience and strong ethical foundations

6. Members' Townhall

A town hall was held for members to share updates and information on matters that will have future impact on the profession. The townhall was facilitated by the President, with support from the CEO. The matters addressed during the town hall included:

Overview of ICAB's past operations

- Introduction of 2026 – 2028 Strategic Objectives
- Protocol on Enhanced Cooperation
- Proposed Caricom Single Registration of Professionals (Accountants)
- Opportunities for engagement

7. Annual Conference

The Annual Conference was held at the Wyndham Grand Barbados Sam Lord's Castle, and the theme of the conference was "Beyond Numbers: Redefining the Accountant of Tomorrow". The agenda was crafted to engage members who

attended, including the visiting members of the IFAC PAODAG who attended the first half of the conference.

Two hundred and twenty-six (226) members and guests attended the conference in person and over two hundred (200) members attended online. Links were provided pro bono to the members of the Barbados Business Studies Teachers' Association to share with their sixth-form students sitting accounting CAPE examinations.

8. Family Day & Member Networking

The Week culminated in ICAB's Family Day Cricket Match at the Lester Vaughn School—an opportunity for members, students, families, and supporters to connect informally and celebrate the profession's community spirit.

This event reflected ICAB's commitment to wellness, networking, and building a sense of belonging across its expanding membership.

9. Sponsors & Partners

Accountants' Week 2025 would not have been possible without the generous support of sponsors.

- Acado (Barbados) Ltd.
- ACCA Caribbean
- Barbados Public Workers' Credit Union Ltd.
- Central Bank of Barbados
- CIBC
- Cidel Bank & Trust
- Courtesy Garage Ltd.
- Deloitte
- EY Management Ltd.
- First Citizens Bank (Barbados) Ltd.
- Fortress Fund Managers
- Goddard Enterprises Limited
- Grant Thornton
- Great Pacific Insurance Ltd.
- Insurance Corporation of Barbados Ltd.
- KPMG
- Nexa Financial Services
- PricewaterhouseCoopers SRL
- Sagicor Bank (Barbados) Limited
- Sagicor Life Inc.
- SigniaGlobe Financial Group Inc.
- Skeete, Best & Co.
- The Axebridge Group
- The Barbados Light & Power Company Limited
- Unicomer (Barbados) Limited
- West Indies Rum Distillery
- Williams Industries Inc.

These organisations helped ensure high quality CPD content, accessible public education programming, and a meaningful member experience throughout the Week.

A Strong, Forward Looking Week

Accountants' Week 2025 successfully highlighted the critical role of the profession in Barbados' financial ecosystem—linking ethical leadership, technical expertise, community service, and strategic national development. As ICAB moves into the 2026–2028 Strategic Plan period, the Week's activities underscore the Institute's ongoing commitment to developing the accountant of the future.

ICAC & IFAC Engagements

Regional Leadership. Global Connection. Professional Influence.

In 2025, ICAB strengthened its leadership position within the regional and global accountancy community through meaningful collaboration with the Institute of Chartered Accountants of the Caribbean (ICAC) and the International Federation of Accountants (IFAC). These engagements advanced ICAB's strategic priorities, deepened technical alignment with global standards, and elevated Barbados' profile within the international profession.

1. IFAC Engagements

CReCER – Lima, Peru

The ICAB CEO was invited by the World Bank and the Interamerican Development Bank (IDB) to attend CReCER from May 13 – 14, 2025. The conference, also sponsored by IFAC was held in Lima, Peru. The conference is primarily focused on the public sector of Latin America and the Caribbean. The Accountant General (Ag) of Barbados Ingrid Blunt was invited and attended the event. The event provided the CEO with an opportunity to network with the Accountant Generals and Auditor Generals of the Caribbean islands.

Hosting the IFAC PAO Development Advisory Group (PAODAG) — Barbados, November 6–7, 2025

For the first time, ICAB hosted the IFAC PAODAG in Barbados, marking a significant milestone for the Institute and the region. The IFAC PAODAG meeting brought together international leaders, advisors, and senior technical staff responsible for strengthening professional accountancy organisations globally.

- IFAC's Chief Executive Officer Lee White participated in the meeting and also attended ICAB's Annual Conference, fostering direct exchange with Barbados' professional community. The PAODAG Chairman, Jelena Misita moderated a panel discussion with ICAB student members, and PAODAG members and guests – Jill Santos, Sheree Ebanks and Patrick Kabuya – also participated in a panel discussion on the Caribbean Accountant in a global setting.
- The event provided ICAB with access to global insights on governance, strategy, quality assurance, and educational reforms.
- The initiative reflected ICAB's growing recognition as a reform oriented PAO with a maturing governance and regulatory framework.

IFAC Council Meeting and IFAC Connect — Mexico City, November 12 - 13, 2025

ICAB was represented at the **IFAC Council Meeting** in Mexico City shortly after the Barbados PAODAG session.

Engagements focused on:

- Global developments in sustainability reporting (ISSB Standards)
- Practice monitoring and quality management trends
- Digital transformation for PAOs
- Advancing regional PAO collaboration within the Caribbean and Latin America

These interactions ensured that ICAB remained aligned with international best practice and global regulatory expectations. During IFAC Connect which followed IFAC Council, the ICAB CEO, Lisa Padmore co-presented with the CEO of the Japan Institute of Professional Accountants (JIPCA), Hisashi Sato on a new initiative called "Better Together", that she was invited to participate in, by the IFAC CEO, Lee White.

2. ICAC Engagements

ICAC 42nd Annual Caribbean Conference — Miami, Florida

In June 2025, ICAB played a prominent leadership role at the **ICAC 42nd Annual Conference** in Miami.

Key contributions included:

- Providing agenda curation support and contributing content for the technical programme, enhancing the relevance of sessions for practitioners across the region.
- Supporting ICAC with review and testing of the Whova event management platform, drawing on ICAB's strong prior experience hosting the 2024 ICAC Conference and optimising delegate experience.
- Providing support on the ground in Miami during registration and throughout the conference.

ICAB's participation reaffirmed its leadership in thought leadership and regional standards implementation.

Regional Standards Discussions & PAO Coordination

Through 2025, ICAB collaborated with ICAC and member institutes on:

- Emerging issues in sustainability reporting (IFRS S1, IFRS S2)
- The upcoming regional transition in practice monitoring arrangements
- Regional alignment on public financial management (PFM) priorities
- Support for ICAC's deepened engagement with IFAC and the Caribbean's audit oversight, PFM and AML ecosystems

These discussions place ICAB at the centre of shaping the future of the Caribbean profession.

3. Strategic Impact of ICAB's Global and Regional Engagement

Through its involvement with IFAC and ICAC in 2025, ICAB:

- Strengthened global visibility and credibility
- Accessed high level insights on regulation, education, ethics, and governance
- Expanded collaboration with regulators, multilaterals, and national bodies
- Continued preparing Barbados for major global developments—especially sustainability reporting and evolving audit quality standards
- Reinforced regional unity on mobility, practice monitoring, AML standards, and public sector development

These engagements support ICAB's mandate to protect the public interest, enable national development, and align Barbados with the world's highest professional standards.

Chief Executive Officer's Report

Lisa Padmore, FCA, FCPA
CHIEF EXECUTIVE OFFICER, INSTITUTE OF CHARTERED ACCOUNTANTS OF BARBADOS (ICAB)

Introduction: Completing a Cycle of Transformation

The year 2025 marked the culmination of ICAB's 2023–2025 Strategic Plan and represented a defining moment in the Institute's organisational evolution. Over the three-year period, ICAB deliberately shifted from stabilisation to systems-building, deeper engagement, and finally to delivery at scale.

While this report focuses primarily on 2025, it is best understood as the outcome of foundations laid in 2023 and strengthened through 2024—particularly in governance, regulatory maturity, digital infrastructure, and stakeholder trust. By the end of 2025, ICAB emerged as a more confident, visible, and operationally capable professional body, well positioned to enter the 2026–2028 strategic cycle.

Strengthening the Organisation: People, Governance and Systems

A major emphasis throughout the 2023–2025 period was building institutional capacity. In 2025, this work translated into tangible operational resilience. The Secretariat balanced heavy regulatory, member service, CPD delivery and advocacy workloads, while simultaneously implementing major technology projects and managing large-scale events.

Key people- and governance-related achievements in 2025 included:

- Two new member orientation and recognition events, reinforcing professional identity and connection among new members.
- Continued Council and staff performance evaluation processes, embedding accountability and continuous improvement.
- Expanded communication initiatives—including videos, newsletters, social media and ICAB's first annual member town hall—to strengthen transparency and two-way engagement.

These outcomes reflect a maturation of governance practices initiated in 2023 and refined through 2024, moving ICAB toward a culture of structured performance management and proactive communication.

Digital Transformation and Regulatory Modernisation

One of the most significant milestones of the three-year strategy was reached in October 2025 with the launch of ICAB's new member portal, developed by Vision Nova. This achievement capped several years of investment in data governance, cybersecurity and process redesign.

In parallel, ICAB strengthened its regulatory effectiveness:

- CPD compliance audits were advanced, with greater focus on verification and enforcement.
- Practice monitoring continued, with 2025 findings highlighting both progress and persistent gaps—particularly in the adoption of ISQM 1—reinforcing the importance of ongoing firm-level quality management.
- Data protection and security protocols were strengthened through penetration testing and approved retention policies, ensuring ICAB's systems remain fit for purpose.

These efforts collectively represent ICAB's shift from largely manual and fragmented systems in 2023 to a more integrated, technology-enabled regulatory environment by the end of 2025.

Elevating Members and Students: CPD, Education and Engagement

Delivering timely, high-value professional development was a core priority throughout the strategic period, and 2025 recorded one of ICAB's most active CPD years.

Highlights included major technical programmes such as:

- The IFRS for SMEs (Third Edition)
- ISA for Less Complex Entities

- Cybersecurity and digital risk training
- IFRS technical updates in partnership with ACCA and ICAC

Student engagement also deepened over the three years, with 2025 marking a more data-driven and responsive approach. Intensive engagement with ACCA during the year addressed long-standing concerns around exam progression, Practical Experience Requirement (PER) completion and student support, building on diagnostic work initiated in late 2024.

Accountants' Week 2025, planned and delivered as the flagship outreach event of the year, reflected the accumulated experience of earlier years. It combined public education, student engagement, high-level technical conferencing and community-building activities, reinforcing the visibility and relevance of the profession.

Advocacy, Public Interest and National Dialogue

Advocacy matured significantly over the 2023–2025 period. By 2025, ICAB was no longer reacting episodically to policy developments but engaging in more structured, sustained national dialogue.

Key advocacy outcomes in 2025 included:

- Formal submissions on tax reform, transfer pricing and Pillar Two implementation.
- Active commentary on labour market issues affecting the public sector and MSMEs.
- Continued delivery of Talking Business with ICAB, positioning the Institute as a trusted voice on economic and governance reform.
- Coordinated engagement on the CARICOM Single Registration for Professionals, ensuring the profession's concerns were clearly articulated.

These activities built directly on relationships and credibility established with Government, regulators and private sector partners earlier in the strategic cycle.

Leadership in Public Sector Reform and Sustainability

Public sector engagement represented one of ICAB's strongest growth areas across the strategic period. In September 2025, ICAB convened a highly successful Public Sector Conference, attracting over four hundred (400) registrants and senior Government participation. This event consolidated ICAB's role as a partner in public financial management reform.

At the same time, ICAB advanced its leadership in sustainability and Environmental, Social and Governance (ESG) readiness:

- Introducing sustainability reporting concepts to members and public sector stakeholders through CPD.
- Facilitating dialogue between private technology providers, Mission Barbados and the Sustainable Development Goals (SDG) Unit on alignment with ISSB standards.
- Positioning the Institute to support national readiness for IFRS S1, IFRS S2 and future assurance standards.

These initiatives are at an infancy stage and will advance during the 2026 – 2028 strategic cycle.

Membership Snapshot

As at the end of 2025, ICAB recorded:

- 1,154 members across practising, non-practising, retired and overseas categories.
- 883 students, the majority pursuing ACCA qualifications.

While these figures demonstrate sustained engagement, CPD compliance levels reinforced the need for continued focus on regulatory discipline and member accountability—an area that will receive heightened attention in the next strategic period.

Looking Ahead: From Consolidation to Impact

The close of the 2023–2025 Strategic Plan is not an end, but a transition. The achievements of 2025—when viewed against the groundwork of the previous two years—confirm that ICAB continues to strengthen its institutional platform.

As ICAB enters the 2026–2028 strategic cycle, the Institute does so with:

- More resilient systems and governance structures;
- A stronger regulatory and quality assurance framework;
- Deeper national and regional influence; and
- A clearer sense of its public interest mandate.

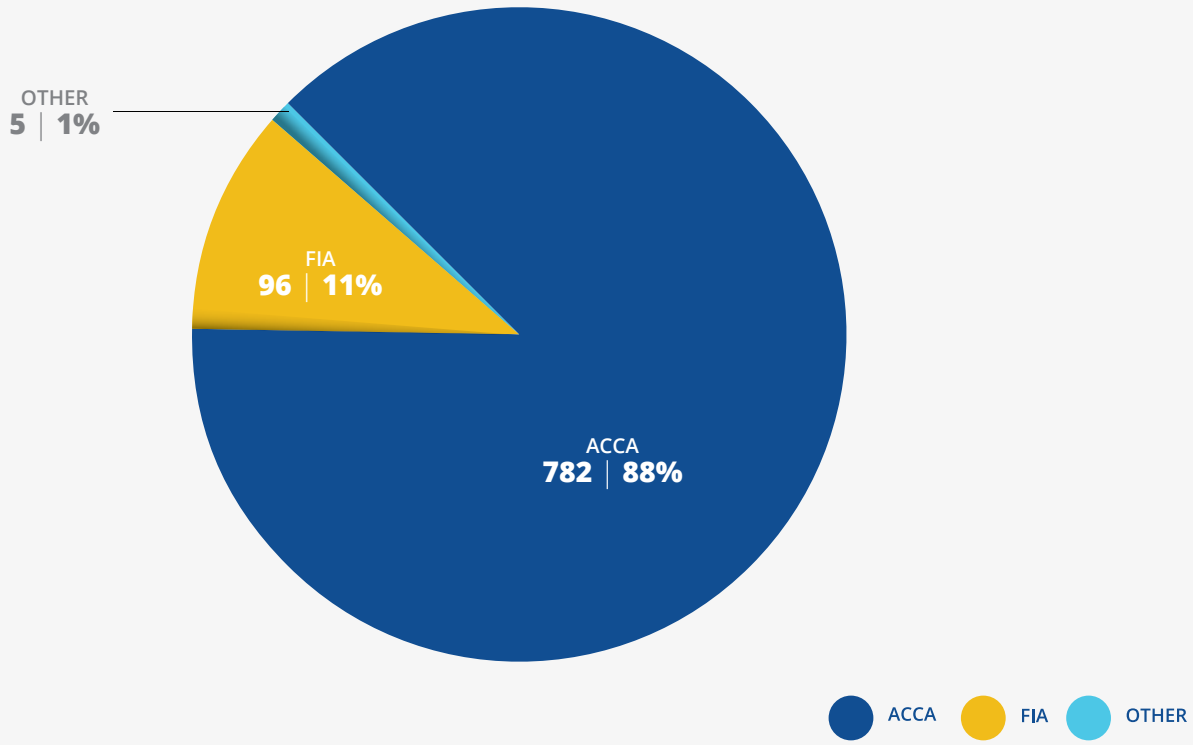
The Secretariat remains committed to serving members with integrity, safeguarding the profession, and contributing meaningfully to Barbados' economic and social development. The journey of the last three years has positioned ICAB not only to respond to change—but to help shape it.

Membership Analytics

Student Membership

As of December 31, 2025, ICAB 's membership consisted of 883 students, representing an 8.5% increase in student membership compared to 814 at the end of 2024. While 184 new students joined the ICAB, 37 were re-instated, 14 students qualified, 5 students resigned, and 133 were suspended for non-payment of fees.

ICAB STUDENTS BY PROGRAMME OF STUDY AS OF DECEMBER 31, 2025

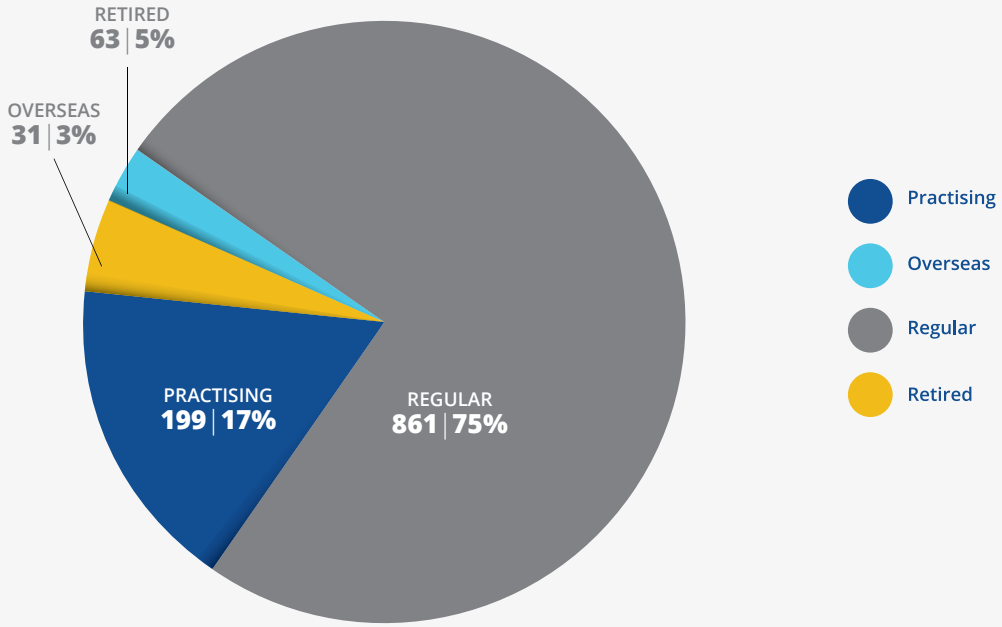


Membership Analytics

The ICAB Admissions Committee met nine (9) times in 2025, and reviewed applications for ordinary membership, readmissions, change of status, retired membership and applications for various practising certificates. The membership of ICAB increased by 1.2% during 2025 to reach 1,154 members at the end of the year. The following table represents the change in membership for 2025:

	Practising	Regular	Retired	Overseas	Total
Members as at 31-12-2024	183	845	42	29	1,099
Life Members	16	4	21	-	41
Total Members as at 31-12-2024	**199**	**849**	**63**	**29**	**1,140**
Admissions	-	42	-	-	42
Readmissions	-	9	2	-	11
Resignations	(3)	(5)	(1)	(1)	(10)
Deceased	-	(3)	(2)	-	(5)
Delisted	(2)	(20)	(1)	(1)	(24)
Change of status	5	(11)	2	4	-
Life Member	(2)	(1)	(5)	(1)	(9)
Members as at 31-12-2025	**181**	**856**	**37**	**30**	**1,104**
Life Members	18	5	26	1	50
Total Members as at 31-12-2025	**199**	**861**	**63**	**31**	**1,154**
% of Total	**17%**	**75%**	**5%**	**3%**	**100%**

MEMBERSHIP BY CATEGORY AS OF DECEMBER 31, 2025



MEMBERS – REGULAR (53)

Haider Ali
Ashlie Archer
Amoury Beckles
Katrina Belgrave
Zaria Blackett
Sherryann Bourne
Janice Boyce
Patricia Brathwaite-Marshall
Alicia Burton
Chanté Bynoe
Brett Carrington
Asha Cave
Jade Chow
Vonetta Clarke
Keoni Collymore
Imran Corbin-Boyce
Adam Cox
Tenika Drakes
Curtis Forde
Lorenzo Forde
Avian Foster
Tonie Greaves
Jamal Griffith
Arien Hazell
Shakeila Hinds
Tremain Ifill
Mark Jones
Raja Khan
Patricia King
Kameisha Kirton
Donald Leacock
Dwayne Mars
Lee-Ann Mayers-Franklin
Tanya Parris
Shavonne Perch
Kianna Proverbs
Shazeela Rampersaud
Ama Redhead
Renika Reifer
Andra Serieux-Kirton
Rashid Skeete
C. Natasha Small
Jilleen Small
Kemar Sobers
Rameisha Spooner
Ceri Sue
Akeila Trotman
Crystal Waterman
Gabrielle Wiles
Jamila Williams
Giselle Williams-Vache
Rasheda Wood
Stephen Woodard

New members at the 51st Annual General Meeting held on June 5, 2025.

New members at the New Member Orientation Event held on October 23, 2025.

PRACTISING CERTIFICATES – GENERAL (6)

Christopher Bernard
Kerrie Blackman
Rachild Crookendale
Lalit Gowpani
Mario Haynes
Cherrlye O'Neal

General practice certificate holders at the 51st Annual General Meeting held on June 5, 2025

NEW FELLOWS OF THE INSTITUTE (FCAs) (28)

Kareen Agard-Campbell
Kirk Barnett
Kellyann Beepat
Carla Bourne
Kim Carter
Amanda Chandler
Janelle Clarke
Kristin Corbin-Goodridge
Patricia Downes
Ramona Downes
Earl Estrado
Sandy Glasgow
Chiwalé Gooding
Lalit Gopwani
Saran Harding
Michelle Harney
Mario Haynes
Jemelle Howell
Shakira Johnson
Kimoi Jones
Natasha Jordan
Aysha Joseph
Ian Massiah
Diana Medford
Corey Newton
Nikita Prescod
Esther Reyes
Cherryn Small

Fellow certificate holders at the 51st Annual General Meeting held on June 5, 2025

AWARD OF LIFE MEMBERSHIP (9)

Charles Armstrong
Patricia Brathwaite-Marshall
Michael Carrington
Robert Carter
Claudia Francis
Dodridge Miller
Tyson Thompson
Michael Weetch
Vincent Yearwood

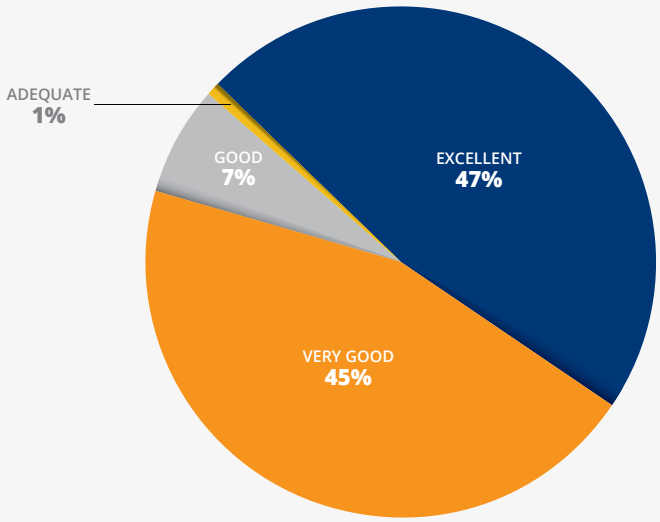
New lifetime member – Patricia Brathwaite-Marshall – at the 51st Annual General Meeting held on June 5, 2025

2025 Continuing Professional Development (CPD) and Learning

During 2025, a diverse programme of thirty-three (33) CPD Events (2024: 17 CPD events), provided eighty-six (86) hours (2024: 60 hours) of CPD learning opportunities and was attended by four thousand, four hundred and fifty-six (4,456) participants. When compared to 2024, there was an increase of one thousand, seven hundred and fifty-five (1,755) participants (2024: 2,701) due to ICAB not hosting, in 2024, its biennial Public Sector Conference, eleven (11) digital defenders programme sessions, three (3) employment events and a CPD event on Fraud which, cumulatively, attracted one thousand, two hundred and fifty-seven (1,257) participants in 2025.

Participants at Getting Discipline and Dismissal Right – Held Over held on July 1, 2025

Aggregate ratings of webinars and seminars by participants



Net CPD Income for the year of $414,584 which represented an increase of $50,236 compared to the $364,348 generated in 2024. This 12% increase was due primarily to the fact that there was an increase in the number of CPD opportunities offered in 2025.

Income from the Annual Conference and Accountants' Week decreased by $64,496 (38%) to $105,356 down from $169,825 the previous year. This occurred due to a 16% decrease in Accountants' Week income from $276,725 in 2024 to $232,606 in 2025 and a 19% increase in Accountants' Week expenses to $127,250 (2024: $106,873).

Mr. Shimon McIntosh, President of the Barbados Bankers Association receiving a gift from the Immediate Past President, Tracy Marshall, at the 51st Annual General meeting

CPD EVENTS 2025

WEBINAR/SEMINAR TITLE	DATE	CPD HOURS
Fraud Awareness and Detection	30-Jan	3.0
Regional and Local Economic Outlook	07-Feb	1.5
Annual Tax Update 2025	14-Feb	3.5
Legislation in Focus - Employment Rights Act	20-Feb	2.0
Digital Defenders Programme (DDP) – Defending Cyber Attacks: Protecting Financial Data from Cyber Extortionists	06-Mar	1.5
DDP - Data Privacy Laws & Compliance	27-Mar	1.5
2024 ISA/Practice Monitoring Update	03-Apr	4.0
Auditing Pension Disclosures in the Financial Statements	23-Apr	1.0
DDP - Securing Small and Medium Accounting Practices	24-Apr	1.5
World Hypertension Day	16-May	1.0
DDP - Phishing in the Caribbean: How to Spot and Avoid Scams	22-May	1.5
Getting Discipline & Dismissal Right	03-Jun	4.0
Annual General Meeting – CPD Event	05-Jun	1.0
Quarterly Legislation Update - Business Barbados: What You Need to Know	12-Jun	2.0
DDP - Cyberattack Incident Response: Special Security Awareness	26-Jun	1.5
Getting Discipline and Dismissal Right - Held Over	01-Jul	4.0
Fireside Chat - AI in Accounting: Understanding the Opportunities and innovation	02-Jul	1.5
DDP - Cyber Threat Intelligence: Learn How to Stay Ahead of Hackers	24-Jul	1.5
Anti-Money Laundering Update	12-Aug	3.0
Financial Services Commission Virtual Town Hall	14-Aug	2.0
DDP - Navigating Cyber Insurance: Is it Right for Your Business	28-Aug	1.5
Public Sector Conference	12-Sep	4.5
2025 IFRS Updates - ACCA/ICAB/ICAC	17,18-Sep	7.0
2025 IFRS for SMES	22-Sep	6.0
DDP - Digital Fraud Prevention: Safeguarding Online Transactions and Payment Systems	25-Sep	1.5
DDP - Beyond Passwords: Implementing Strong Authentication Practices	23-Oct	1.5
How to Calculate Employment Remedies	28-Oct	2.0
What BiMPay Means for Accountants and Everyday Business	04-Nov	1.5
Annual Conference – Beyond the Numbers – Redefining the Accountant of Tomorrow	07-Nov	6.0
Less Complex Entities (LCE) Audit Standard	11-Nov	6.0
Navigating the Ethical Landscape of AI for Accountants	19-Nov	3.0
DDP - Social Engineering Tactics: Protecting Your Business from Manipulative Attacks	27-Nov	1.5
DDP - AI in Accounting & Emerging Cyber Risks	18-Dec	1.5

Advocacy & Regulation — Year In Review (2025)

A stronger voice. Practical solutions. Public interest outcomes.

ICAB's advocacy in 2025 concentrated on three (3) priorities: (1) tax administration and policy; (2) financial sector regulation and auditor obligations; and (3) regional mobility and national business facilitation. The Institute's approach remained constructive—diagnosing issues with members, proposing workable fixes, and partnering with Government, regulators, and business service organisations.

Tax administration & policy

- Following persistent TAMIS/Corporate Income Tax (CIT) filing challenges early in the year, ICAB consolidated member reported defects and engaged the Barbados Revenue Authority and the Ministry of Finance, Economic Affairs & Investment to secure practical filing solutions and deadline relief where needed (e.g., filing extensions). The Institute also requested a post mortem to capture lessons learned for 2026 filings.

- ICAB coordinated technical feedback on the Draft Transfer Pricing Bill, channelling inputs from firms and practitioners to improve clarity, alignment with international standards, and administrative feasibility.

- In November, ICAB's leadership met the Revenue Commissioner to plan quarterly engagement, confirm the 2026 Annual Tax Update, and support guidance on Pillar II obligations —ensuring agents and taxpayers are prepared for the next cycle.

Financial services regulation & auditor obligations

- With the Financial Services Commission, ICAB addressed discrepancies in insurance returns and the scope of auditor certifications across insurance classes. The regulator agreed to a joint town hall in August 2025 to brief preparers of financial statements (registrants) and auditors on legal obligations and reporting formats.

- ICAB continued its partnership with the Compliance Unit of the Anti-Money Laundering Authority on designated non-financial businesses and professionals' (DNFBPs) registration proposals and hosted updates on the submission of Suspicious Transactions Reports (STRs) — reinforcing accountants' gatekeeper role.

- Ongoing dialogue with the Barbados Stock Exchange focused on junior market development (the Innovation and Growth Market) and listing readiness, pairing advocacy with financial literacy support for Small and Medium Sized Entities.

Regional mobility & business facilitation

- ICAB released a consolidated response on CARICOM's Single Registration of Professionals (Accountants), identifying definitions, oversight, independence, and quality assurance considerations. The Institute hosted a town hall to brief members on the CARICOM proposal, as well as other strategic matters.

- At the national level, ICAB maintained participation in the Business Barbados (formerly CAIPO) transition workstream advocating for streamlined processes, clarity of obligations, and a predictable regulatory interface for members and their clients.

- The Barbados BAR Association consulted with ICAB during the course of 2025 on the draft Legal Profession Act, which included the ICAB CEO participating in a virtual panel discussion as well as addressing members of the BAR at a symposium sponsored by the Law Reform Commission. This participation was anchored in the official responses for comments from the profession submitted to the legal profession.

Practice Monitoring

During 2025, the Practice Monitoring Committee continued its oversight of ICAB's quality assurance programme as required under IFAC's Statements of Membership Obligations (SMO)1.

The visit cycle adopted by ICAB is a six-year visit cycle for firms without public interest entity (PIE) audit clients and a three-year cycle for firms with PIE audit clients. For firms with unsatisfactory outcomes due to widespread significant deficiencies in the conduct of audit work requiring significant improvement, early follow-up reviews are carried out after two years where the firm does not audit PIEs and after one year if the firm audits such clients. For firms with unsatisfactory outcomes due to limited serious deficiencies requiring some improvement, early follow-up reviews are carried out after four years where the firm does not audit PIE clients and after two years if the firm audits such clients.

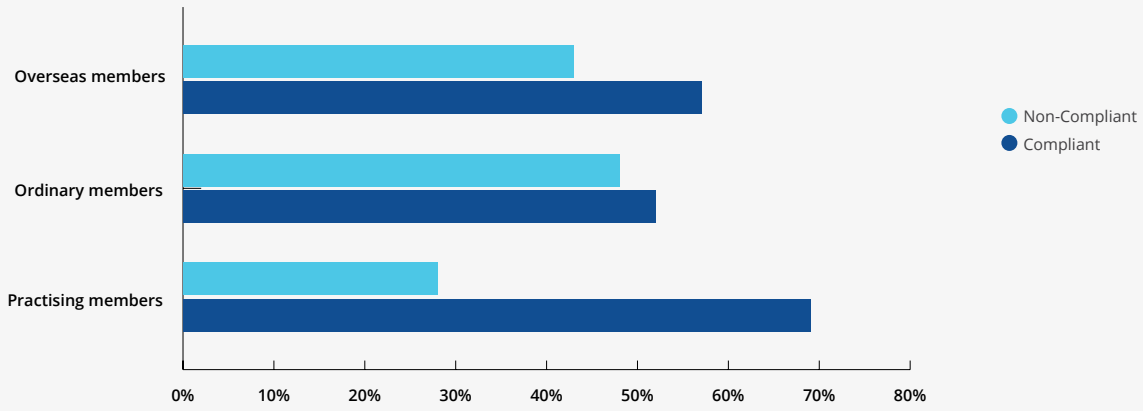
Monitoring reviews were completed for eight (8) firms, and monitoring visits were not carried out for five (5) firms. The eight firms monitored between January 1 to December 31, 2025 comprised two (2) first reviews and six (6) routine reviews.

Visit outcomes	1st review	3rd review	4th review	5th review	7th review	Total 2025	Total 2024
Satisfactory	1	3	1	1		6	10
Unsatisfactory – Outcome							
Satisfactory compliance with ISAs but serious independence issues	-	-	-	-	1	1	-
Unsatisfactory outcome – Limited significant deficiencies in compliance with ISAs	1	-	-	-	-	1	1
Unsatisfactory outcome – Widespread significant deficiencies in compliance with ISAs	-	-	-	-	-	-	1
TOTAL	**2**	**3**	**1**	**1**	**1**	**8**	**12**

At the end of 2025, there were 61 firms (encompassing 86 auditors with signing authority) in the practice monitoring programme.

CPD Compliance

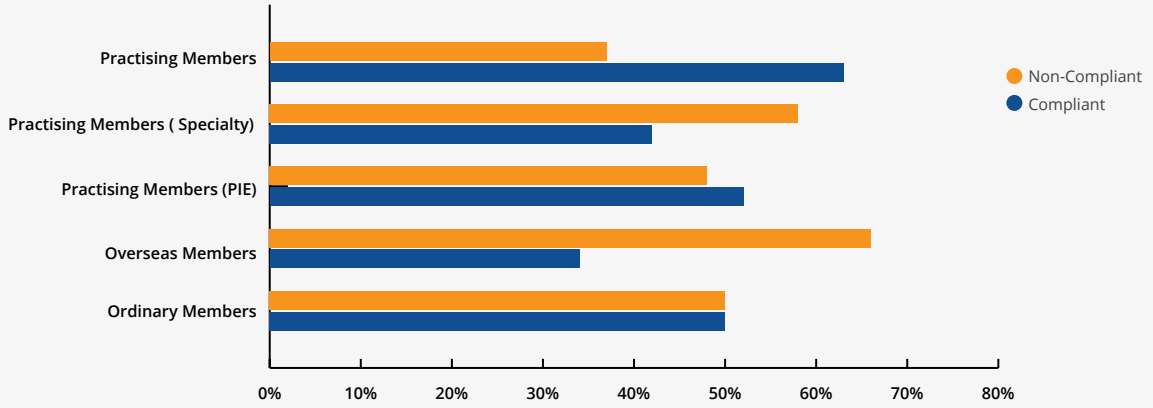
Compliance Statistics for the 3-year CPD Cycle ended December 31 2024



During the latter half of 2025, ICAB Secretariat completed the review of the documentation submitted during the CPD Audit for the CPD cycle ended December 31, 2024. The sample of the CPD audit was 184 members:

Member type	Sample selected
Ordinary members	50
Overseas members	27
Practising members (PIE)	42
Practising members (Specialty)	19
Practising members	46

Compliance Statistics of Sample Selected for CPD Audit



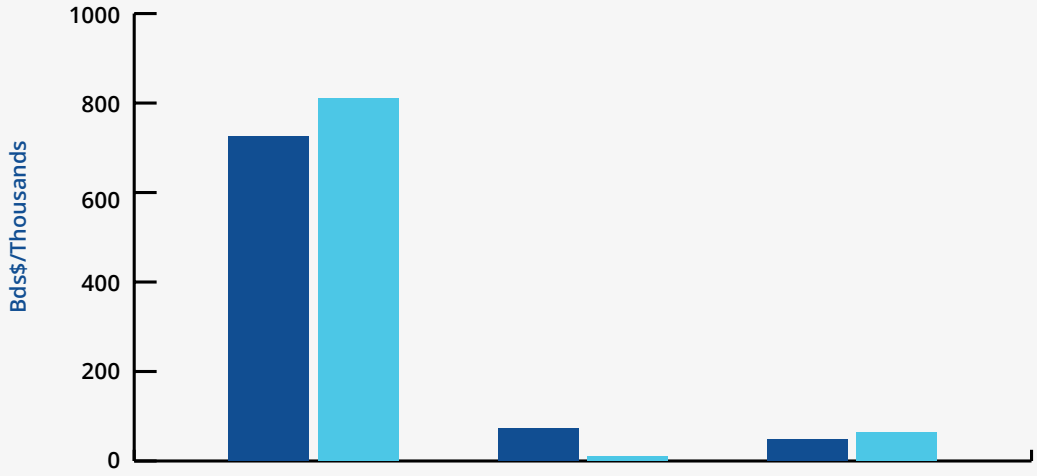
The 2024 CPD audit results across the five member categories reveal a mixed compliance picture. Of the 184 members sampled, 93 (51%) were found to be compliant while 91 (49%) were non-compliant. Practising Members recorded the highest compliance rate at 63%, followed closely by Practising Members (PIE) at 52%. Ordinary Members were evenly split, with a 50/50 compliant-to-non-compliant ratio.

Financial Analysis

This year the Institute recorded net income of $40,340 as compared to a net loss of $34,785 in 2024. The General Fund increased by 3% to $1,471,417 (2024: $1,431,077) due to the net income earned during the year.

Financial Position

Table 1. 2025 vs 2024 Current Asset Comparison

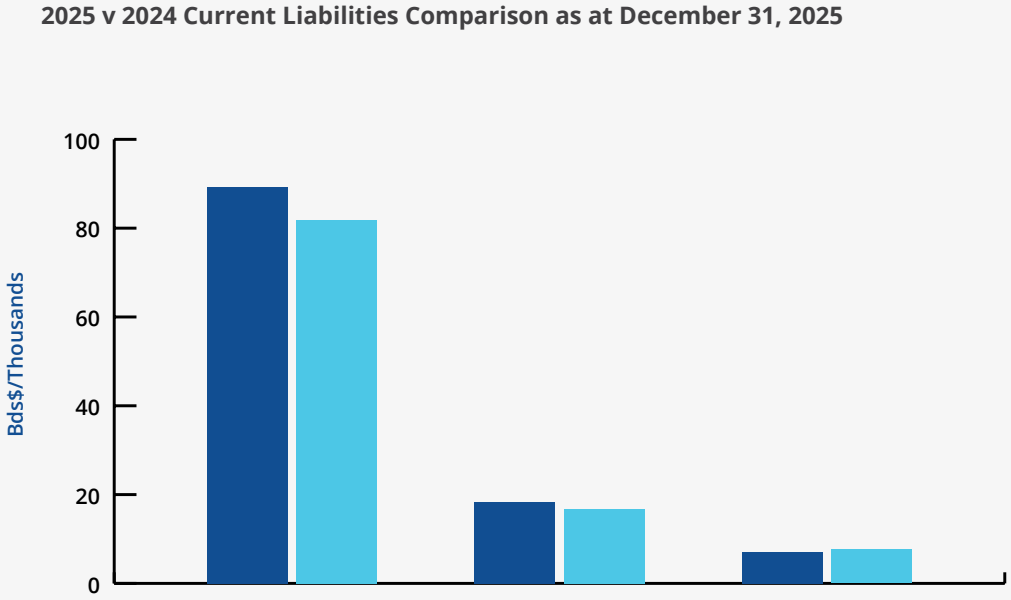


	Cash	Accounts Receivable	Prepaid Expenses
2025	725,426	72,686	46,577
2024	809,920	11,231	62,257

The net increase of $48,815 in total assets is mainly attributed to:

- An increase in accounts receivable by $61,455, primarily due to challenges in collecting receivables associated with the implementation of the new ICAB member management system and the resulting high learning curve for members.
- A decrease in prepaid expenses by $15,680 (25%) and an increase in plant and equipment of by $79,475 due to the launch and capitalisation of the new member management system developed by Vision Nova Inc. In 2024, $24,000 of the costs of the member management system were recorded in prepaid expenses.

Table 2. **2025 vs 2024 Total Liabilities Comparison**



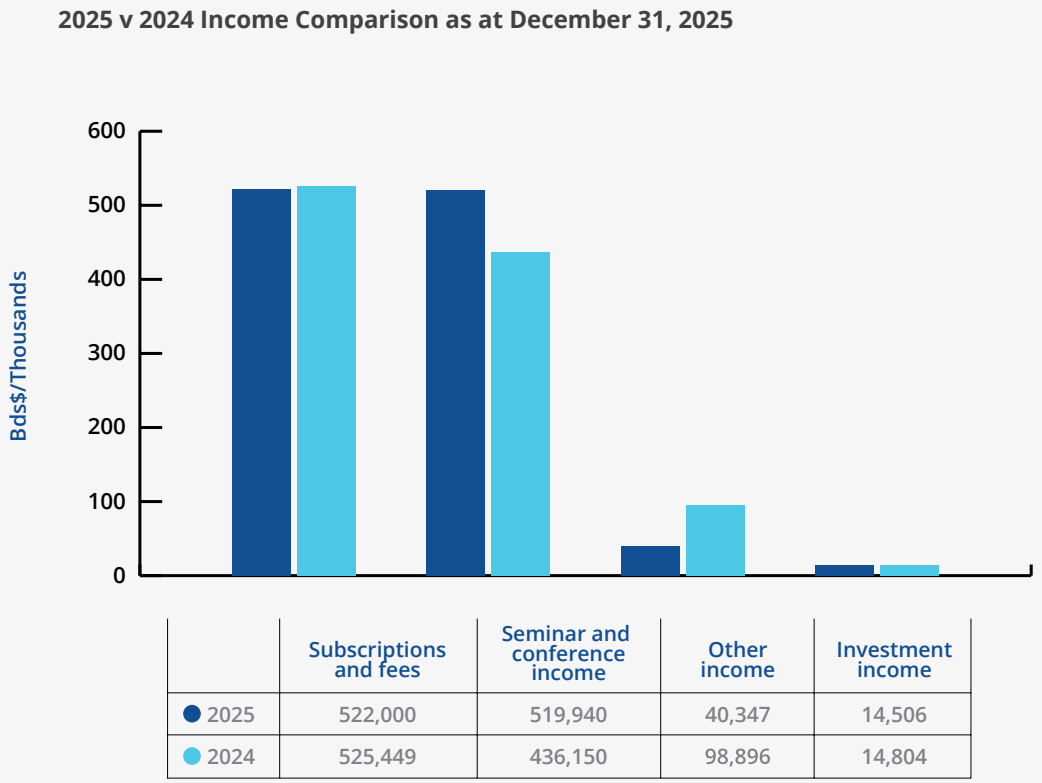
	Accounts payable and accruals	Unearned revenue	Amount due to ICAB pension plan
2025	89,267	18,299	7,146
2024	81,759	16,842	7,636

Total liabilities rose from $106,237 in 2024 to $114,712 in 2025, an increase of $8,475. This change is mainly attributed to accounts payable and accruals, which grew by $7,508. The net increase in accounts payable and accruals resulted from several factors:

- $3,850 was owed to a new vendor that was not engaged in 2024.
- There was a net increase of $12,785 due to a timing difference in payments made to partners for joint CPD programmes between 2024 and 2025.
- Payables to ICAB volunteers increased by $10,500 for audit work on Charities and Not-for-profit companies through a programme with the Ministry of Labour, Social Security and the Third Sector.
- Amounts owed for UWI Cave Hill scholarships decreased by $7,000.
- Payables for upgrades to ICAB's former member management system dropped by $8,735 following the implementation of a new system.

Financial Performance

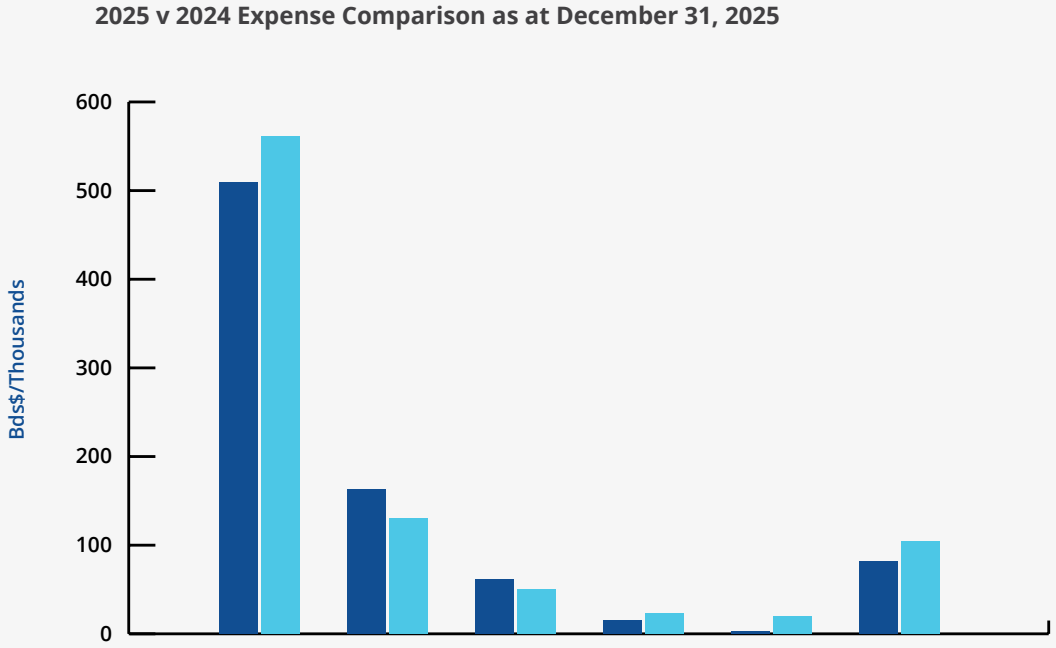
Table 3. 2025 vs 2024 Income Comparison



	Subscriptions and fees	Seminar and conference income	Other income	Investment income
2025	522,000	519,940	40,347	14,506
2024	525,449	436,150	98,896	14,804

Total revenue was $1,096,793 (2024: $1,071,299). The primary driver of the increase in revenue was seminar and conference income. The number of CPD courses increased from seventeen (17) to thirty-three (33). As a result, net income from CPD courses increased by 50,236 (14%).

Table 4. 2025 vs 2024 Expense Comparison



	Salaries and other staff costs	Subscriptions and professional bodies fees	Communications	Office expenses	Professional fees	Student and member activities
2025	508,877	162,610	61,197	14,963	3,000	81,972
2024	561,270	130,857	50,214	23,190	20,283	104,520

Operational costs decreased from $1,106,634 in 2024 to $1,053,462 in 2025. The 2024 figure for salaries and other staff expenses included costs associated with a temporary staff member employed for five (5) months and the retirement of a long-serving staff member; these factors did not recur in 2025.

INSTITUTE OF CHARTERED ACCOUNTANTS OF BARBADOS

FINANCIAL STATEMENTS

DECEMBER 31, 2025

(EXPRESSED IN BARBADOS DOLLARS)

Our refreshed Mission, Vision, & Values reflect a commitment to shaping the Accountant of the Future—ethical, agile, collaborative, innovative, and globally connected.

JEFFERSON HUNTE
CHARTERED ACCOUNTANT
#11 Clover Crescent, Welches, St. James Barbados
Tel: 246-537-3445 | Email: jefferson.hunte@bb.gt.com

INDEPENDENT AUDITOR'S REPORT

To the Members of the Institute of Chartered Accountants of Barbados

Opinion

I have audited the financial statements of **Institute of Chartered Accountants of Barbados** (the "Institute"), which comprise the statement of financial position as at December 31, 2025, and the statement of income and general fund and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Institute as at December 31, 2025, and its financial performance and its cash flows for the year then ended in accordance with the IFRS for SMEs Accounting Standard as issued by the International Accounting Standards Board (IASB).

Basis for Opinion

I conducted our audit in accordance with International Standards on Auditing (ISAs). My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. I am independent of the Institute in accordance with the ethical requirements that are relevant to my audit of the financial statements in Barbados, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Other Information

Management is responsible for the other information. The other information comprises the information included in the annual report, but does not include the financial statements and my auditor's report thereon.

The annual report is expected to be made available to me after the date of this auditor's report.

My opinion on the financial statements does not cover the other information and I will not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, my responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the IFRS for SMEs Accounting Standard as issued by the IASB, 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.

In preparing the financial statements, management is responsible for assessing the Institute's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Institute or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Institute's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs, I exercise professional judgment and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Institute's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Institute's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Institute to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicated with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identified during my audit.

Other Matter

This report is made solely to the Institute's members, as a body, in accordance with Section 147 of the Companies Act of Barbados. My audit work has been undertaken so that I might state to the Institute's members those matters I am required to state in an auditor's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Institute's members for our audit work, for this report, or for the opinion I have formed.

Chartered Accountant
May 12, 2026
Barbados

INSTITUTE OF CHARTERED ACCOUNTANTS OF BARBADOS

Statement of Financial Position

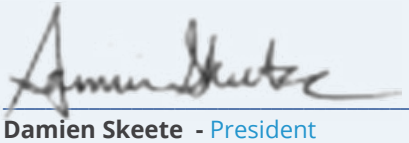
As of December 31, 2025

(EXPRESSED IN BARBADOS DOLLARS)

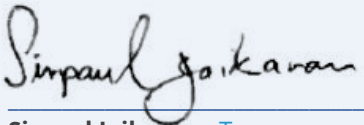
	Notes	2025	2024
		$	$
Assets			
Current assets			
Cash		**725,426**	809,920
Short-term debentures	3	**218,085**	214,328
Term deposits	3	**175,908**	172,459
Accounts receivable	5	**72,686**	11,231
Prepaid expenses	4	**46,577**	62,257
		1,238,682	1,270,195
Mutual fund investments	6	**157,755**	147,009
Long-term debenture	3	**102,304**	112,197
Plant and equipment	7	**87,388**	7,913
Total Assets		**1,586,129**	1,537,314
Liabilities and General Fund			
Current liabilities			
Accounts payable and accruals	8	**89,267**	81,759
Amount due to ICAB pension plan	12	**18,299**	16,842
Unearned revenue		**7,146**	7,636
		114,712	106,237
General Fund			
Balance		**1,471,417**	1,431,077
Total Liabilities and General Fund		**1,586,129**	1,537,314

The accompanying notes form an integral part of these financial statements.

Approved by Council on May 12, 2026 and signed on its behalf by:



Damien Skeete - President



Sirpaul Jaikaran - Treasurer

INSTITUTE OF CHARTERED ACCOUNTANTS OF BARBADOS

Statement of Income and General Fund

For the year ended December 31, 2025

(EXPRESSED IN BARBADOS DOLLARS)

	Notes	2025	2024
		$	$
Income			
Subscriptions and fees	9	**522,000**	525,449
Seminar and conference income	10	**519,940**	436,150
Other income	11	**40,347**	94,896
Investment income		**14,506**	14,804
		1,096,793	1,071,299
Expenditure			
Salaries and other staff costs		**508,877**	561,270
Subscriptions and professional bodies fees	12	**162,610**	130,857
Website and database management		**97,510**	93,673
Student and member activities	13	**81,972**	104,520
Communications		**61,197**	50,214
Occupancy costs		**48,037**	48,320
Bank charges		**24,416**	24,525
Technology		**22,044**	19,781
Office expenses		**14,963**	23,190
ICAC and IFAC meetings		**13,284**	13,917
Other		**8,552**	6,922
Scholarships and donations		**7,000**	9,162
Professional fees		**3,000**	20,283
		1,053,462	1,106,634
Income/(Loss) before undernoted items		**43,331**	(35,335)
Depreciation	6	**13,737**	2,910
Unrealised gain on mutual fund investments		**(10,746)**	(3,460)
		2,991	(550)
Income/(Loss) for the year		**40,340**	(34,785)
General Fund - beginning of year		**1,431,077**	1,465,862
General Fund - end of year		**1,471,417**	1,431,077

The accompanying notes form an integral part of these financial statements.

INSTITUTE OF CHARTERED ACCOUNTANTS OF BARBADOS

Statement Of Cash Flows

For the year ended December 31, 2025

(EXPRESSED IN BARBADOS DOLLARS)

	Note	2025	2024
		$	$
Cash flows from operating activities			
Income/(Loss) for the year		**40,340**	(34,785)
Adjustments for:			
Depreciation	7	**13,737**	2,910
Loss on disposal of plant and equipment		**–**	404
Unrealised gain on mutual fund investments		**(10,746)**	(3,460)
Investment income		**(14,506)**	(14,804)
Income/(Loss) before non-cash working capital changes		**28,825**	(49,735)
(Increase)/Decrease in accounts receivable		**(61,455)**	60,471
Decrease/(Increase) in prepaid expenses		**15,680**	(30,318)
Decrease in inventory		**–**	1,146
Increase in amount due to ICAB pension plan		**1,457**	1,458
Increase/(Decrease) in accounts payable and accruals		**7,508**	(15,891)
Decrease in unearned revenue		**(490)**	(1,484)
Net cash used in operating activities		**(8,475)**	(34,353)
Cash flows from investing activities			
Purchase of plant and equipment	7	**(93,212)**	(7,397)
Investment in term deposits		**(3,449)**	(3,382)
Redemption of debentures		**9,893**	9,344
Investment income received		**10,749**	11,112
Net cash (used in)/from in investing activities		**(76,019)**	9,677
Net decrease in cash for the year		**(84,494)**	(24,676)
Cash – beginning of year		**809,920**	834,596
Cash – end of year		**725,426**	809,920

The accompanying notes form an integral part of these financial statements.

Notes to the Financial Statements

December 31, 2025

(EXPRESSED IN BARBADOS DOLLARS)

1 Incorporation

The Institute of Chartered Accountants of Barbados ("the Institute" or "ICAB") was established under the Institute of Chartered Accountants of Barbados (Incorporation) Act, 1974, with its registered office at Room 29, Hastings Plaza, Christ Church. Its objectives are inter alia to promote, foster and maintain the highest standards of accounting in public practice, the public service and the commercial and industrial spheres.

2 Significant Accounting Policies

The financial statements are prepared in accordance with the IFRS for SMEs Accounting Standard.

Significant accounting policies are as follows:

a) Basis of accounting

The financial statements are prepared under the historical cost convention except for the measurement at fair value of mutual fund investments.

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

b) Critical accounting estimates and judgments

The Institute makes estimates and assumptions concerning the future. Estimates and assumptions are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. These accounting estimates will, by definition, seldom equal the related actual results. Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future periods affected. The Institute's Council does not believe that there are estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

c) Cash and cash equivalents

The Institute considers all highly liquid instruments with an original maturity of three months or less when purchased to be cash equivalents. Cash comprises cash on hand and accounts held at commercial banks.

d) Accounts receivable

Accounts receivable are carried at original invoice amounts less an estimate made for doubtful receivables based on a review of all outstanding amounts at year end. Bad debts are written off when identified.

e) Inventory

Inventory consists of ICAB polo shirts and is valued at the lower of average cost and net realisable value.

f) Investments

All investments are initially recorded on the trade date, at cost. Mutual fund investments are subsequently re-measured at fair value, determined as the net asset value quoted by the Fund Manager, and changes in fair value are recognised in the statement of income and general fund. Investments in government debentures and term deposits are carried at amortized cost and cost, which approximates to amortized cost, respectively, and interest income is recognized when earned, using the effective interest method.

2 Significant Accounting Policies ...continued

f) Investments....continued

The effective interest method is a method of calculating the amortized cost of a financial asset or liability and of allocating interest income or expense over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash receipts or payments through the expected life of the financial asset or liability, or where appropriate, a shorter period, to the net carrying amount on initial recognition.

g) Accounts payable and accruals

Accounts payable and accruals comprise amounts outstanding for trade purchases and ongoing costs. These are non-interest bearing.

h) Prepaid expenses

Prepaid expenses consist of technology and professional bodies subscriptions and other costs. Prepaid expenses are carried at original invoice amount less accumulated amortisation. Amortisation is calculated using the straight-line method to allocate the expenses over the period to which they relate.

i) Plant and equipment

Plant and equipment are stated at cost less accumulated depreciation and impairment losses. Depreciation is provided on the straight-line basis at rates intended to write-off the cost of the assets over the periods of their estimated useful lives. The following annual rates are applied:

Furniture and equipment	10% - 12.5%
Computer equipment and software	33.3%
Leasehold improvements	33.3%

j) Revenue recognition

Annual subscriptions are initially recorded as deferred revenue and are credited to the statement of income and general fund on a straight-line basis over the period to which they relate. Seminar and conference income collected in advance of the event are deferred and recognised in the statement of income and general fund once the event has been held. Interest and all other revenue are recorded on the accrual basis.

k) Foreign currency transactions

Transactions in foreign currencies are translated at the foreign exchange rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the reporting date are translated to Barbados dollars, the Institute's functional and presentation currency, at the foreign exchange rate ruling at that date. Foreign exchange differences arising on translation are recognized in the statement of income and general fund.

l) Related parties

Transactions between the Institute and other entities, whether individual or corporate, are accounted for as related party transactions if one of the entities has the ability, directly or indirectly, to control the other entity or exercise significant influence over the other entity in making financial and operating decisions. Entities are also considered to be related if they are subject to common control or common significant influence.

3 Term Deposits and Debentures

	2025	2024
	$	$
Term deposits:		
NCB Capital Markets (Barbados) Limited – 2.0% maturing May 8, 2025	–	172,459
NCB Capital Markets (Barbados) Limited – 2.0% maturing May 8, 2026	**175,908**	–
	175,908	172,459
Short-term – Debentures:		
First Citizens Investment Services – 1.75% maturing March 17, 2025	–	169,284
First Citizens Investment Services – 1.75% maturing April 21, 2025	–	45,044
First Citizens Investment Services – 1.75% maturing March 16, 2026	**172,251**	–
First Citizens Investment Services – 1.75% maturing April 20, 2026	**45,834**	–
	218,085	214,328
Long-term – Debenture:		
Government Debentures – Bond Series B 1 - 3.75% maturing September 30, 2033	**102,304**	112,197

On September 7, 2018 the Government of Barbados launched an exchange offer for holders of Barbados dollar-denominated debt as part of its Comprehensive Debt Restructuring. The Institute accepted Government's offer and effective October 1, 2018 received a new Series B Debenture with a face value of $153,834 in exchange for its existing debentures with face value of $150,000 and accrued interest. This debenture comprises 11 amortising strips with maturities ranging from 5 years to 15 years, bearing interest at 1% per annum for the first 3 years, 2.5% per annum for year 4, and 3.75% per annum to maturity. Interest is paid quarterly, and the principal of each strip will be repaid in four equal quarterly instalments commencing one year prior to the maturity of that strip.

The debentures existing prior to the debt restructuring have been derecognised and the new debenture was initially recognised at its fair value of $109,735 resulting in a loss of $44,099 on derecognition. The fair value of the new debenture was estimated by discounting the expected cash flows using a yield curve based on the estimated market yield for the new debenture.

Interest earned on the debentures for the year was $7,237 (2024: $7,793) including amortisation of discount of $2,640 (2024: $2,736). The effective interest rate for the strips ranges from 5.64% - 7.11% (2024: 5.64% - 7.11%).

Notes to the Financial Statements

December 31, 2025

(EXPRESSED IN BARBADOS DOLLARS)

4 Prepaid expenses

	2025	2024
	$	**$**
Website and database management	**20,078**	43,476
Insurance premiums	**6,108**	6,174
Software subscriptions	**5,921**	4,399
Public Awareness and Education	**5,760**	–
Staff Training Costs	**3,409**	–
Barbados Private Sector Association subscription	**3,000**	3,000
Other	**2,301**	1,528
Seminar deposits	**–**	3,680
	46,577	62,257

5 Accounts receivable

	2025	2024
	$	**$**
Receivables	**69,255**	4,307
Accrued interest on term deposits	**3,316**	3,100
Tax refundable	**115**	3,824
	72,686	11,231

6 Mutual fund investments

	2025	2024
	$	**$**
Royal Fidelity Select Balanced Fund (11,004 units)	**66,276**	64,134
Fortress Caribbean Growth Fund (7,183.10 units)	**61,272**	54,070
Sagicor Global Balanced Fund (9,349.22 units)	**30,207**	28,805
	157,755	147,009

Notes to the Financial Statements

December 31, 2025

(EXPRESSED IN BARBADOS DOLLARS)

7 Plant and equipment

	Furniture and equipment	Computer equipment and software	Leasehold improvements	Total
	$	$	$	$
Cost				
Balance – December 31, 2024	43,095	264,393	6,280	313,768
Additions	415	92,797	-	93,212
Balance – December 31, 2025	**43,510**	**357,190**	**6,280**	**406,980**
Accumulated depreciation				
Balance – December 31, 2024	40,952	258,623	6,280	305,855
Charge	596	13,141	–	13,737
Balance – December 31, 2025	**41,548**	**271,764**	**6,280**	**319,592**
Net book values				
December 31, 2025	**1,962**	**85,426**	**–**	**87,388**
Cost				
Balance – December 31, 2023	47,815	287,315	6,280	341,410
Additions	–	7,397	–	7,397
Disposals	(4,720)	(30,319)	–	(35,039)
Balance – December 31, 2024	43,095	264,393	6,280	313,768
Accumulated depreciation				
Balance – December 31, 2023	44,572	286,728	6,280	337,580
Charge	696	2,214	–	2,910
Disposals	(4,316)	(30,319)	–	(34,635)
Balance – December 31, 2024	40,952	258,623	6,280	305,855
Net book values				
December 31, 2024	2,143	5,770	–	7,913

Notes to the Financial Statements

December 31, 2025

(EXPRESSED IN BARBADOS DOLLARS)

8 Accounts payable and accruals

	2025	2024
	$	$
Accrued expenses	**63,378**	58,320
Accounts payable	**22,656**	4,639
Payroll liabilities	**3,233**	18,800
	89,267	81,759

9 Subscriptions and fees

	2025	2024
	$	$
Members: Practising	**197,500**	204,000
Members: Regular	**253,950**	253,800
Members: Other	**8,850**	10,201
Students	**41,950**	40,098
Subscription fees	**502,250**	508,099
Admission fees	**19,750**	17,350
	522,000	525,449

10 Seminar and conference income

	2025	2024
	$	$
Continuing Professional Development (CPD) Course fees	**561,690**	443,840
Direct expenses	**(147,106)**	(79,492)
Net income from CPD courses	**414,584**	364,348
Annual Conference income	**232,606**	287,214
Accountants' Week expenses	**(127,250)**	(106,873)
50th Anniversary Celebrations expenses	**–**	(108,539)
Net income from Annual Conference	**105,356**	71,802
	519,940	436,150

Notes to the Financial Statements

December 31, 2025

(EXPRESSED IN BARBADOS DOLLARS)

11 Other income

	2025	2024
	$	$
ACCA Subvention	**21,747**	19,750
Mail out income	**11,099**	13,500
Miscellaneous	**7,501**	608
2024 ICAC Annual Conference	**–**	61,038
	40,347	94,896

12 Subscriptions and professional bodies fees

	2025	2024
	$	$
Practice monitoring cost	**105,193**	74,544
ICAC fees	**40,856**	39,910
IFAC fees	**10,561**	10,403
Barbados Private Sector Association fees	**6,000**	6,000
	162,610	130,857

13 Student and member activities

	2025	2024
	$	$
Student and member activities	**53,902**	63,932
Annual general meeting	**28,070**	40,588
	81,972	104,520

14 Tax Status

The Institute was registered as a benevolent organisation from July 1, 1996 and was exempt from tax under the provisions of the Income Tax Act, Cap. 73 (ITA). By amendments to the ITA and the Charities Act dated June 17, 2010, the Institute now qualifies as an exempt charity and continues to be exempt from tax.

15 Pension Plan

The Institute's defined contribution pension plan which commenced on January 1, 1997 is in the process of being wound up. Contributions to the plan are determined by an independent qualified actuary. Members of the plan contribute 2% of their pensionable salary below the NIS maximum plus 5% of any salary in excess of this maximum to the pension plan. The Institute contributes to the plan at the rate of 2.0% per annum of total pensionable salary.

The assets of this plan are held separately from those of the Institute and are invested and managed by its Trustees. Contributions to the plan are charged to income as they are made. Contributions for the year amounted to $864 (2024 - $864).

At year end, the market value of the assets of the plan was $73,783 (2024 - $70,568). These assets are held in a combination of Government debentures and local mutual funds. Included in these assets is a Series D Debenture with a face value of $30,581 which the Institute accepted effective October 1, 2018 under the Government of Barbados' exchange offer for its existing debenture with a face value of $30,000 and accrued interest. This new debenture comprises 20 amortising strips with maturities ranging from 16 years to 35 years, bearing interest at 1.5% per annum for the first 5 years, 4.25% per annum for years 6 - 10, 6.0% per annum for years 11 – 15, and 7.5% per annum to maturity. Interest is paid quarterly except for the first payment which was on November 30, 2018. The principal of each strip will be repaid in four equal quarterly instalments in the final year prior to maturity commencing on November 30, 2033 with the exception of the final strip which will be repaid in three equal instalments on February 28, May 31, and August 31, 2053.

16 Subsequent Events

As of the date of the approval of the financial statements there have been no events subsequent to the date of the Statement of Financial Position that require adjustment to or disclosure in the financial statements.

LIST OF ICAB MEMBERS

AS AT DECEMBER 31 2025

*PRACTISING CERTIFICATE HOLDERS | +FELLOWSHIP CERTIFICATE HOLDERS

Alexander Abed
Cherise Adams
Shelly-Ann Adams+
Kareen Agard-Campbell+
Kimarr Aimey
Baldwin Alcindor*
Shirlyne Alexander*+
Tyrone Alexander+
Wayne Alexander
Haider Ali
Chanise Alleyne
Doneshia Alleyne*+
Ian Alleyne+
Jefferson Alleyne+
Lisa Alleyne+
Paula Alleyne*+
Philmore Alleyne*+
Roslyn Alleyne+
Sherida Alleyne
Tashana Alleyne
Kimberley Allman
Charissa Andrews*
Paula Applewhaite+
Alicia Archer
Allana Archer
Ashlie Archer+
Charles Armstrong+
Sharon Armstrong-Mullah+
Claudette Arthur+
J. Roger Arthur*+
Lindsay Arthur+
Karol Ashby*+
Petula Ashby*+
Carlyle Assue+
Donna Atherley
Orlanda Atherley+
Annell Atherley-Lewis
Philip Atkinson*+
Alice Austin+
Rachel Austin
Shawn Babb+
Dionne Bacchus
Chantal Bachu*
Audley Bakker
Ron Bancroft*+
Lisa Banfield+
Nakita Baptiste
Jeanette Barker+
Kirk Barnett+
Alisha Barrow
Keyshia Barrow+
Kristina Barrow
Stephanie Barrow+
Tamasa Barrow+
Rose-Ann Barrow-Belgrave+
Joy-Ann Bascombe*+
Ronald Bascombe+
Michelle Bayley*+
Camara Beckles+
Amoury Beckles+
Kellyann Beepat+
Jillian Belgrave
Norman Belgrave+
Katrina Belgrave+
Ryan Bellamy
Terry Bellamy
Ethnie Bellamy-Weekes+
Glendon Belle+
Lica Belle*+
Helene Bend
Shane Bend
Antoinette Bennett+
Kristen Bentham
Alicia Best
Ann-Marie Best
Carlisia Best
Cindy Best+
Hutson Best+
Linda Best
Marcelle Best+
Ryan Best
Shawnel Best+
Tamar Best
Winston Best*+
Ashley Bignall
Ramon Bignall+
Shelly Bishop
Kerri Bispham*+
Sherene Blackett+
Zaria Blackett
Andre Blackman
Kerrie Blackman*
Kevin Blackman+
Shirnelle Blackman
Astrid Blades+
Rueben Blenman+
Karen Blenman-Eastmond+
Ingrid Blunt+
Isaac Boatswain
Sean Boland*+
Terry Bonnett+
David Bostic
Petra Bostic
Armond Bourne
Carla Bourne+
Janelle Bourne+
Judy-Ann Bourne
Marissa Bourne+
Sherryann Bourne
Carla Bowen
Rochelle Bowen+
DeLandro Boxill
Rhonthea Boyce
Richeda Boyce
Victoria Boyce
Janice Boyce+
Reia Bradshaw
Kristin Branch
Natasha Branch+
Kayla Brandon
Damian Branford
Andrew Brathwaite*+
Dolores Brathwaite+
Eureka Brathwaite+
J. Betty Brathwaite*+
Janice Brathwaite+
Kimberley Brathwaite
Lisa Brathwaite*+
Mark Brathwaite
Maureen Brathwaite+
Michelle Brathwaite
Natalya Brathwaite
Naticia Brathwaite+
Nicole Brathwaite+
Patricia Brathwaite+
Sarah-Jane Brathwaite+
Tanisha Brathwaite
Patricia Brathwaite-Marshall+
Nadya Breedy+
Amanda Brewster
Junior Brewster+
Justin Brewster
Lee-Anne Brewster
Lyrus Brewster
Ryvan Brewster*+
Ahkelia Briggs*+
Debbie Briggs+
Christopher Brome+
Corey Brome
Gillian Brome
Nicole Brome+
Paula Brooker*
Diana Brooks+
Greg Broomes
Clayton Browne+
Jacqueline Browne+
Sherry Browne+
Stafford Browne+
Lee-Ann Browne-Goring
Sylvia Browne-Niles*+
Tabisha Bruce
Ashley Bryan
Kevin Bryan+
Randall Bryant*+
Timothy Bryant*+
Andre Burgess
Andrea Burgess+
Leandre Burgess
Marlyne Burgess+
Betty Burke*+
Ciaran Burke+
Shaine Burke
Andrew Burnett*
John Burnett
Irving Burrowes*+
Alicia Burton+
Krystal-Ann Butcher
Kendra Buvardo+
Latoya Bynoe+
Lauralyn Bynoe
Richard Bynoe*+
Chante Bynoe+
Tonya Caddle
Alana Cadogan
Wendy Cadogan-Hoyte
Andrea Callender
Keisha Callender
Kim Callender
Tanya Callender
Leandra Camacho
Brett Carrington+
Ian Carrington+
Michael Carrington+
Patrice Carrington-Clarke
Ayana Carter
Cuthbert Carter*+
Drayton Carter*+
Dwayne Carter
Juann Carter
Kim Carter+

LIST OF ICAB MEMBERS cont'd

AS AT DECEMBER 31 2025

*PRACTISING CERTIFICATE HOLDERS | +FELLOWSHIP CERTIFICATE HOLDERS

Krystle Carter
Linda Carter+
Pedro Carter+
Peter Carter*+
Robert Carter*+
Shamika Carter+
Winston Carter+
Cheryl Carter-Duke+
Iain Caskie+
Richelle Catlin*
Cherish Catline
LeVere Catlyn+
Roger Cave+
Asha Cave +
Amanda Chandler+
Anthony Chandler*+
Nadia Chandler-Guy+
Andria Chapman+
Veronica Charlemagne
Yvonne Charles-Young+
Damien Chase
Jean Chase-Sealy*+
Glenn Cheong+
Kiana Chewitt
Hazira Chhiboo+
Malika Chow+
Jade Chow
Anthony Christie*+
Christine Christopher*
Eugene Christopher
Althea Clarke+
Andrew Clarke*+
Ashley Clarke*
Corinne Clarke
Glenda Clarke+
Ife Clarke
Janelle Clarke+
Jennifer Clarke+
Keshia Clarke
Matthew Clarke*+
Shonelle Clarke
Stacy-Ann Clarke+
Steve Clarke*+
Trevonda Clarke
Yolanda Clarke+
Zia Clarke
Vonetta Clarke
Sherrie-Ann Clarke-Inniss
Paula Codrington+
Richard Coggin
David Collins
Khalise Collymore
Kirk Collymore
Tiffanie Collymore
Keoni Collymore+
Tara Collymore-Kirton+
Dane Coppin+
Chidelle Corbin
Christa Corbin+
Christaney Corbin
Danica Corbin
Danielle Corbin
Leanne Corbin+
ImranCorbin-Boyce+
Kristin Corbin-Goodridge*+
Keisha Cordieu
Janice Coward+
Selene Coward+
Adam Cox+
Keron Cox
Carl Cozier+
Deborah Crichlow+
Douglas Crichlow+
Nicholas Crichlow+
Valencia Crichlow
Rachild Crookendale-Ward*
Allan Cruikshank+
Hassan Cumberbatch
Keith Cumberbatch
Ron Cumberbatch+
Tamika Cumberbatch*+
Terrell Cumberbatch
Winston Cumberbatch+
Gregory Cummings+
Colleen Cyrus+
Kelly-Ann Cyrus+
Kirk Cyrus+
Marcia Cyrus+
Christine Dabaiya+
Anthea Daley+
Colin Daniel*+
Keisha Daniel
Leshan Daniel+
Adrienne D'Arcy*
Kelley Davis
Umar Davis
Cherise Dawe
Cherise Dawson
Dionne Deane+
Sherise Deane
Wayne Deane+
Joyce Dear*+
Musa Degia
Lois Denny+
Lesah Denny-Brathwaite+
Alastair Dent*+
Shivanan Deopersad+
Cherisse Depeiza
Latoya Depeiza
Harriett Depradine
Petrina Devonish
Narissa Dhanraj-Ramdhani+
Kent D'Hayle
Mark Dias+
Sherry Diaz+
Lana Dottin - Cummins+
Dionne Doughlin+
Yolanda Doughlin
Melissa Douglas-Browne
Dean Douglin+
Carol Dowell+
Oral Dowell+
Adrian Downes+
Fay Downes+
Patricia Downes+
Peterson Downes*+
Ramona Downes+
Francina Downey-Smith*+
Charlene Doyle
Oriel Doyle*+
Tenika Drakes+
Kathy-Ann Drayton+
William Dunne
Davian Durant+
Charles Edey+
Derek Edghill+
Mark Edghill
Michael Edghill*+
Roslyn Edghill+
Dawn Edinboro+
Shakira Edmond
Gloria Eduardo*+
Asha Edwards
Jacqueline Edwards
Katrina Edwards
Kyle Edwards
Lana Edwards
Patricia Edwards+
Rico Elibox
Mikeila Eliebox
Anthony Ellis*+
Ryan Ellis
Earl Estrado+
David Estwick+
Janice Estwick+
Kimberley Estwick
Nikita Estwick
Omar Estwick
Richard Estwick+
Trevor Estwick*+
E Philip Evelyn*+
John Evelyn*+
Valerie Evelyn
Cory Fanus
Coral Farley+
Nneka Farley*+
Regina Farley
Reginald Farley+
Trudy Farley+
Alan Farnum*+
Gabrielle Farnum
Andre Field
Cheri Field+
Vanna-Lee Fields
Wayne Fields*+
Richard Fingall+
Carlyle Forde*+
Deanna Forde+
Jacqueline Forde
Jalisa Forde
Karen Forde+
Kimberley Forde
Lauren Forde
Lisa Forde+
Lorenzo Forde
Natasha Forde+
Paula Forde+
Terri-Ann Forde+
Trevor Forde
Curtis Forde
Carolyn Forde-Bryan+
Tiffany Forde-Griffith
Jenielle Foster
Avian Foster
Claudia Francis+
Dayna Francis
Roslyn Francis
Shonette Francis+
Maurice Franklin*+
Paula Franklyn+

LIST OF ICAB MEMBERS cont'd

AS AT DECEMBER 31 2025

*PRACTISING CERTIFICATE HOLDERS | +FELLOWSHIP CERTIFICATE HOLDERS

Claire Freeman
Kareem French
Frances Frost*+
Martin Frost*+
Paula Galbraith+
Sonia Gamble+
Stuart Garcia
Nicole Garnes
Yohan Garnes
Maybel Gaskin+
Richanne Gaskin
Jeffrey Gellineau*+
David Gibbons+
Makela Gibbons
Nadia Gibbons+
Wade Gibbons+
Stephanie Gibbons (Mayers)
Carol-Ann Gibbs
Marilyn Gibbs+
Winton Gibbs+
Courtney Gibson+
Ian Gibson*+
Malisa Gibson
Pamela Gibson*+
Jeremy Giles
Wayne Giles
Lisa Gilkes-Padmore
Deborah Gill
Elaine Gill
Shamar Gill
Marilyn Gill-Drayton*+
Glenroy Gittens+
Laura Gittens*+
Terry Gittens*+
Tracy Gittens
Tricia Gittens+
Sandy Glasgow+
Glenroy Goddard+
Sabrina Goddard*+
Shavon Goddard
Adriana Gooding
Chiwale Gooding+
Cyta Gooding
Melissa Gooding
Shane Goodman
Selena Goodridge
Sharon Goodridge+
Najee Goring
Lalit Gowpani*+
Tonya Graham*+
Deborah Grant+
Camilla Greaves+
Dorken Greaves+
Ida Greaves+
Jabari Greaves
Janelle Greaves
Neville Greaves+
Saphyre Greaves
Tonie Greaves+
Damien Green+
Lanello Green+
Nia Green
Adrienne Green-Brathwaite+
Andrez Greene+
Erin Greene
Andrea Greenidge+
Marianne Greenidge*
Patricia Greenidge+
Toni Greenidge+
Cherise Griffith
Esther Griffith+
Linda Griffith
Ricardo Griffith*
Sharon Griffith
Shelley-Ann Griffith*+
Zariah Griffith
Jamal Griffith
Michelle Griffith-Gaskin+
Edmund Grimes+
Maria Grimes
Michael Grimes*+
Hasani Grosvenor+
Roger Gumbs+
Andrew Guppy
John Hadchity+
Kathy Hall
Mark Hall*+
Nigiel Hall
Rachel Hall
Mark Hammichand
Vinston Hampden+
Shanya Harbin
Saran Harding+
Crasandra Harewood
Jeffrey Harewood*+
Sanjiv Harewood
Shelley-Lynn Harewood+
Stacey Harewood
Winifred Harewood+
Michelle Harney+
Sandra Harper+
Christopher Harris+
Shenika Harris
Sheriece Harris
Marcus Hatch+
Allan Camara Haynes+
Allan Connell Haynes+
Cameron Haynes*+
Cheryl Haynes+
Clyde Haynes+
Hadley Haynes+
Kenneth Haynes
Lewis Haynes
Mario Haynes*+
Raymond Haynes+
Trevor Haynes+
Arien Hazell+
Jalisa Hazlewood
Charlene Headley
Nancy Headley+
Nikita Headley
Jalisa Herbert
Lisa Herbert
Dana Hewitt
Kathy-Ann Hewitt+
Kenneth Hewitt*+
Ronald Hewitt+
Shanika Hewitt*
Deane Hill
Alice Hill-Greenidge+
Craig Hinds
Dario Hinds
Jamel Hinds
Monica Hinds+
Sharifa Hinds
Shakelia Hinds
Joan Hinds-Holder+
Gregory Hinkson+
Patrick Hinkson*+
Anthony Hobbs*+
Nicole Hobbs+
David Hodges*
Alicia Holder
Charlene Holder
Emerson Holder
Jacqueline Holder+
Kara Holder
Ralph Holder+
Shanee Holder
Roger Holford+
Ann-Marie Hollingsworth
Kerry Hope+
Sandra Hope-Blackman+
Feona Horsford
Crystalie Howard+
John Howard+
Meta Howard
Tracy Howard+
Jemelle Howell+
Krystle Howell+
Ciandre Hoyte
Patricia Hoyte+
Nicholas Hughes*
Winsmore Humphrey+
Frank Hunte+
Jefferson Hunte*+
Jennifer Hunte+
Laurel Hunte+
Marsha Hunte+
Sonia Hunte*+
Maureen Huque+
Alan Husbands
Claire Husbands+
Herbert Husbands+
Krystle Husbands+
Marilyn Husbands*+
Ian Hutchinson+
Isabelle Hutson*+
Renee Hyland
Debbie Hyland-Hall
Julien Ifill
Lystra Ifill+
Tremain Ifill+
Damien Inniss+
Junior Inniss+
Lois Inniss+
Reneka Inniss*
Orlando Ishmael
Rashida Ishmael*
Esther Jackman+
Jereme Jackman
Paula Jackman+
Toni Jackman*+
Michelle Jacobs+
Bibi Jaikaran*
Sirpaul Jaikaran*+
Allison James+
Cherisse James
Kameka James Broomes
Ingrid James-Kirton+

LIST OF ICAB MEMBERS cont'd

AS AT DECEMBER 31 2025

*PRACTISING CERTIFICATE HOLDERS | +FELLOWSHIP CERTIFICATE HOLDERS

David Jean-Marie+
Flo Jean-Marie+
Renee Jeffers+
F. Vallis Jemmott+
Ricaido Jennings+
Kameisha Jessamy
Kerianne Jessamy
Christina John*+
Ambrose Johnson
Dominic Johnson
Janelle Johnson
Michelle Johnson
Shakira Johnson+
Shavonne Johnson
Carol Johnson-Haynes*+
Kemmel Johnson-Watson
Anthony Jones+
Chaketa Jones+
Chareece Jones
Fiona Jones+
Jamar Jones+
Janielle Jones*+
Keisha Jones
Kimoi Jones+
Kwesi Jones
Lana Jones+
Roland Jones+
Ryan Jones
Mark Jones+
Allison Jordan
Carlton Jordan*+
Frank Jordan+
Jamal Jordan
Janelle Jordan
Natasha Jordan+
Oliver Jordan+
Tanya Jordan
Andrea Joseph
Aysha Joseph+
Lisa Joseph+
Sonji Jules
Manoj Karnani*+
Naresh Karnani*+
Angela Kellman+
Charlene Kellman+
Ryan Kellman
Vivian Kellman+
Raja Khan+
Danesha King+
Jason King*+
Keisha King +
Kristy-Ann King
Nicholas King *
Rochelle King
Stephanie King +
Tamara King +
Tricia King +
Trudy King +
Patricia King
Sherriann King-Worrell
Keisha King-Bend +
Robert Kirby +
Angolyn Kirton +
Kim Kirton
Roger Kirton +
Kameisha Kirton +
Mark Knight +
Ricardo Knight +
Sheila Knight +
Ralda Knight-Haynes +
Ayub Kola *+
John-Paul Kowlessar *+
Renee-Ann Kowlessar*+
Witney Lascaris
Shelly Lashley *+
Wendell Lashley *
Keri Lavine
Amanda Lawrence
Andre Layne +
Jeanine Layne
Kerry Layne +
Stephanie Layne
Trecia Layne +
Wendy Layne +
William Layne +
Carole Layne-Browne+
Charmaine Layne-Waterman+
Dawn Leacock +
Kay Leacock +
Lorna Leacock +
Donald Leacock +
Cheryl Leslie +
Leandra Leuwaisee-Weir
Carl Lewis +
Celita Lewis +
David Lewis *+
George Lewis *+
Harcourt Lewis *+
Liesa Lewis +
Michelle Lewis +
Louisa Lewis-Ward*+
Shauntel Liburd
Nakecha Licorish-Hinds
Christopher Linton+
Derek Lloyd*+
Trish Lopez+
Lynette Lorde+
Shawhay Lorde+
Esther Lord-Graham+
Kimberley Louisien
Adrian Lovell+
Adriel Lovell
Aisha Lovell
Aziza Lovell+
Howard Lovell*+
Nekoda Lovell
Raffeal Lovell
K Anderson Lowe+
Thea Lowe
Hank Lucas+
J Richard Lynch*+
Shawn Lynch
Terrence Lynch+
Lea Lynch-Arthur+
Gaitri Mahabir*+
Gerald Mahon*+
Nalinie Mahon+
Andrew Mallalieu+
Shamima Mamadh
Abdul Manjra
Peter Manning
Christopher Mapp+
DiAndre Mapp
Jeremy Marryshow+
Dwayne Mars+
Akela Marshall
Anderson Marshall*+
Cecil Marshall*
Diana Marshall+
Geoffrey Marshall
Kwesi Marshall*+
Mawuli Marshall
Shakeila Marshall
Sharina Marshall*+
Tracy Marshall*+
Jan Martinek*
Ian Massiah+
Jalisa Massiah
John Massiah*+
Terri-Ann Massiah+
Livingstone Maughan
Terri Maughn-Woods *+
Renee Maycock+
Cheryl Mayers+
Ian Mayers*+
Kelly Mayers+
Tamara Mayers
Lee-Ann Mayers-Franklyn+
Alicia Maynard
Bernadette Maynard+
Juliette Maynard*+
Sabrina Maynard+
Cherylain McCallister
Shurla McCarthy+
Anna McCartney
Bruce McClean*+
Lydia McCollin*+
Gregory McConnie*+
Grant McDonald
Patrick McDonald+
Jeffrey McFarlane+
Carol McKeever+
Philip McKeever*+
Paul Mcleod
Diana Medford+
Ashok Merai+
E. Adrian Meyer*+
Deborah Millar
Sherry Millar+
Aisha Miller
Dodridge Miller+
Shanna Miller
Simon Milligan*+
Kareen Mings+
Micah Mings
Sharon Mohammed*+
Jarome Moore
Michelle Moore+
Nakeshia Moore
Eleanor Morgan+
Michelle Moseley*+
Samuel Moseley+
Tamara Moseley
Allison Mounter+
David Murray+
Donna Murray+
Yonnette Murray*+
Marcel Murrell*+
Shari Murrell
Tessha Myers+

LIST OF ICAB MEMBERS cont'd

AS AT DECEMBER 31 2025

*PRACTISING CERTIFICATE HOLDERS | +FELLOWSHIP CERTIFICATE HOLDERS

Mohan Nandwani+
Gloria Neblett+
David Nelson
Judith Nelson+
Corey Newton+
Carol Nicholls*+
Darren Nicholls
Juliette Nicholls+
Maria Nicholls*+
Chelise Niles
Lisa Niles*+
Paula Niles+
Suzette Nowell
Jermaine Nurse
Lindell Nurse+
Marilyn Nurse
Christine O'Connor+
Laurel Odle*
Sharekia Odle
Jonathan O'Dowd
Lekeisha Oliver
Denise Oliver Swaratsingh+
Kathyann Ollivierre+
Cherrlye O'Neale*
Shernelle O'Neale+
Philip Osborne*+
Danielle Osbourne
Shaniqua Osbourne
Sherry-Ann Osbourne
Kesha Osford+
Anderson Padmore+
Keisha Padmore
Lisa Padmore*+
Neil Padmore+
Rashida Parasram+
Ross Parker*+
Steven Parker+
Alaina Parris
Jemma Parris
Tracia Parris
Tanya Parris+
Joy-Ann Parris-Shorey
Hanif Patel*+
Khalil Patel
Muhammad Patel
Phorsha Patterson
Dornetta Patterson-Browne+
Alvin Paul*
Jacqueline Payne+
Nadia Payne
Solange Payne+
Steven Payne*+
Jamie Pedro
Denise Penniston+
Shavonne Perch+
Anil Persaud+
Kemaul Persaud
Renee Peters+
Dominique Phillips
Errol Phillips
Kimone Phillips
Ria Phillips*+
Sharon Phillips
Trudi Phillips+
Jutta Phillips-Ayikpa
Lynn Phillips-Scantlebury*+
Aimee Piggott
Marketa Pile+
Richard Pile+
Euan Pilgrim+
Glyne Pilgrim+
Juan Pilgrim-Ifill+
Jennifer Pinto
Dwane Pitcairn+
Paul Pitt+
Zania Polius
Russell Pooler
Nikita Prescod+
Rudolph Prescod*+
Tessa Prescod
Uina Prescod
Veronica Prescod
Karen Prescott*
Andre Procope+
Mario Proverbs
Kianna Proverbs
Kristina Quinlan
Arlene Quintyne+
Sherry Quintyne+
Rishi Ramkissoon*
Shazeela Rampersaud
Ashli Ramsay
Jason Ramsay+
Janelle Rawlins
Ama Redhead
Valencia Redman+
Brennon Reeves*
Cindy Reid+
Janelle Reid
Richard Reid*+
Diane Reifer+
Jeri-Lyn Reifer
Reneika Reifer
Julie Reifer-Jones+
Esther Reyes+
Hartley Richards+
Ainsworth Riley+
Cherie Riley
Cherise Roach
Faith Roach
Roderick Roberts*+
Rotchell Roberts
Shelly-Ann Roberts+
Brian Robinson*+
Julia Robinson+
Leon Robinson*+
Maria Robinson*+
Danielle Rock
Jo-Ann Roett+
Lisa Roett +
Carla Rogers+
Andrew Rollins+
Kyle Rudder+
Randi Sabir+
Christopher Sambrano*+
Jason Sambrano+
Shelley Saul*+
Raymini Sawh*+
Jan Scantlebury+
Wendell Scantlebury
Elizabeth Scott+
Tisha Scott
Cleveland Seaforth+
Andre Seale
Nicole Seale
Bonnie Seale-Jordan*+
Beverley Sealy
Jamil Sealy
Kim Sealy+
Sabrina Sealy
Tara Sealy
Wendy Sealy*+
Andra Serieux-Kirton+
Danielle Shepherd+
David Shepherd+
Andria Shepherd-Payne+
Anette Shorey
David Shorey+
Krystal Shorey
David Simpson+
Orson Simpson+
Alicia Skeete+
Andre Skeete
Damien Skeete*+
Douglas Skeete*+
Gary Skeete*+
Rashid Skeete+
Barry Skinner+
Tatanya Slocombe
Cherryn Small+
Jamal Small
Romono Small
Cleopatra Natasha Small
Jaileen Small
Shernell Small Husbands+
Dawn-Marie Smith+
Eric Smith*+
Gregory Smith+
Jennifer Smith*+
Kirk Smith+
Michelle Smith
Roxanne Smith
Sophia Smith
Tahirah Smith
Kristin Smith-Padmore
Clyde Sobers+
Marisha Sobers
Kemar Sobers+
Corey Sobers-Smith
Atif Sohail
Charmaine Soo Chan+
Roger Sparrock*+
Kim Speede-Gittens
Celeste Spencer+
Saskia Spencer
Shaneta Spencer
Rameisha Sponner
Alwyn Springer+
Courtney Springer*+
Danielle Springer
Duane Springer
Mario Springer*
Renee Springer-Haynes+
Shari Squires
J Harry St. Hill+
Claudette St. John+
Marisa St. Mark
Christopher St. Bernard*
Cody St. Hill
Gina Staffner+

LIST OF ICAB MEMBERS cont'd

AS AT DECEMBER 31 2025

*PRACTISING CERTIFICATE HOLDERS | +FELLOWSHIP CERTIFICATE HOLDERS

Sherryann Stephen
Michelle Storey
Nicole Storey
Elizabeth Stoute-Brathwaite+
Heidy Straughn
Carolyn Stuart+
Dwaine Stuart+
Karen Stuart+
Chenia Sue
Jabari Sue*
M Felicia Sue+
Ceri Sue
Pauline Sydney-Taitt
Marie-Jeanne Symmonds*+
Deborah Talma+
Trisha Tannis+
Alano Taylor
Barry Taylor+
Cassandra Taylor
Karen Taylor+
Nicole Taylor
Tanya Tempro+
Louise Thivierge+
Ingrid Thomas+
Dionne Thompson+
Kali Thompson
Peter Thompson+
Toni Thompson+
Tyson Thompson*+
Patrice Thorne*+
Philmore Thorne+
Terrence Thornhill+
Teile Todd
Kari Toppin
Patrick Toppin*+
Camelia Trotman
Deborah Trotman+
Everton Trotman*+
Akeila Trotman
Harold Tryhane+
Leah Tull
Henderson Turton+
Suzena Turton*+
Tricia Vanderpool
Lalu Vaswani*+
Steve Vaughn*+
Khiam Waithe
Ailsa Walcott
Andre Walcott*+
Sabina Walcott-Denny+
Daryl Walcott-Grappie*+
Shamara Walcott-McClean
Marlon Waldron+
Rhonelle Waldron+
Peter Walford+
Edgar Walker*+
Reshana Walker
Deborah Walkes
Jamaal Walkes
Roger Walkes+
Ann Wallace-Elcock*+
Allison Wall-Clarke+
Alicia Walrond+
Grace Walrond+
Rochelle Walrond
Jaclyn Walters+
Chantal Ward
Claire Ward
Dionne Ward
Haiden Ward
Joseph Ward+
Kenny Ward
Ryan Ward+
Sharain Ward+
Rebecca Warren
Adrian Waterman*+
Julia Waterman+
Sharane Waterman
Sharia Waterman
Toshanna Waterman
Crystal Waterman
Ashley Watson
Cherise Watson
Fiona Watson+
Mardon Watson
Shaquana Watson
Saabir Weatherhead+
Sharissa Webb
Gennifer Webster
Gregory Webster+
Maurice Webster+
Peter Webster+
Annette Weekes+
Fay Weekes+
Krystal Weekes
Sophia Weekes*+
Diana Weekes-Marshall+
Michael Weetch+
Sharon Welch+
Collin White
Karen White+
Muriel White+
Tanesha White
Nessa Whitehall+
Ravichandran Whitehead
Michelle White-Ying*+
Nicole Wickham+
Shanika Wickham
Gabrielle Wiles+
Rita Wilkinson+
Ronald Wilkinson*+
Stacia Wilkinson
Almroth Williams+
Dawn Williams+
Fiona Williams*+
Jennifer Williams+
Jennifer Williams+
John Williams+
Jonathan Williams
Lisa Williams+
Marion Williams+
Matthew Williams+
Michel Williams
Raoul Williams+
Jamila Williams+
Giselle Williams-Vache
Keisha Wilson
Nicole Wilson+
Philip Wilson+
Russell Wilson
Katrina Wiltshire+
Letrell Wiltshire
Noel Wood+
Rasheda Wood+
Stephen Woodward*
Justin Woods+
Darshani Workman+
Joan Workman*+
Dave Worrell*+
Jeanelle Worrell+
Judith Worrell+
Nicholas Worrell
Juan Wright*+
Deniece Yarde*+
Gillian Yarde+
Marlon Yarde+
John Yearwood+
Juan Yearwood
Latoya Yearwood
Vincent Yearwood+
Elsa Yearwood-Gill
Kristopher Ying
June Young+
Tanille Young

PAST PRESIDENTS OF THE INSTITUTE OF CHARTERED ACCOUNTANTS OF BARBADOS

The Barbados Association of Professional Accountants was formed in 1996 and over time was led by -

1966	**Mr. E. H. Walmsley**
1967	**The Late Mr. Henry Cuke**
1967/1968	**Mr. Alex Roger**
1968/1969	**Mr. Ian Philip**
1970/1971	**The late Mr. McDonald Smith**
1971/1972	**The late Mr. Davide Cuke, GCM**
1972/1973	**Mr. Owen Douglas**
1973/1974	**Sir Kenneth Hewitt, CBE, BJH, K.A.**

In 1974, an Act of Parliament created the Institute of Chartered Accountants of Barbados and the following persons have held the Office of Presidents:

1974/1976	**Sir Kenneth Hewitt, CBE, BJH, K.A.**
1976/1977	**The late Mr. Desmond Tudor**
1977/1979	**Mr. David Shorey**
1979/1981	**Mr. Harold Tryhane**
1981/1983	**Mr. Patrick Toppin**
1983/1985	**Mrs. Joyce Dear**
1985/1987	**Mr. Michael Weetch**
1987/1989	**Mr. Anthony Ellis**
1989/1990	**Mr. James Payne**
1990/1993	**Mr. Patrick Toppin**
1993/1995	**Mr. Christopher de Caires**
1995/1996	**Mr. Marcus Hatch**
1996/1998	**Mr. Douglas Skeete**
1998/2000	**Mrs. Caroll Nicholls**
2000/2002	**Mr. Elson Jordan**
2002/2004	**Ms. J. Betty Brathwaite**
2004/2006	**Mr. Brian Robinson**
2006/2008	**Mr. Patrick Hinkson**
2008/2010	**Mr. Rueben Blenman**
2010/2012	**Mr. Andrew Brathwaite**
2012/2014	**Mr. David Simpson**
2014/2015	**Mr. J. Roger Arthur**
2015/2017	**Ms. Lisa Padmore**
2017/2019	**Mr. Andrew Brathwaite**
2019/2021	**Ms. Lydia McCollin**
2021/2023	**Mrs. Darshani Workman**
2023/2025	**Ms. Tracy Marshall**

INSTITUTE OF CHARTERED ACCOUNTANTS OF BARBADOS

Room 29, Hastings Plaza, Christ Church, BB15150, Barbados

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E-mail: admin@icab.bb | Website: www.icab.bb

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ICAB Barbados (ICAB246)