



Cabinet Office
Cayman Islands Government

2022 Annual Report

December 2022

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Foreword

The requirement for an Annual Report is prescribed under section 44 of the Public Management and Finance Act (2020 Revision) ("PMFA").

In particular, Section 44 (2) states:

(2) The report shall –

- a.** state details of the entity's activities during the year;
- b.** include a statement reporting all executive financial transactions that the entity administered;
- c.** include the entity's financial statements for the year;
- d.** compare the actual performance shown by the financial statements with the performance proposed in the relevant budget statement.

As well as fulfilling our statutory obligations, this Annual Report describes how the Cabinet Office has invested public funds for the benefit of the Cayman Islands.

Cabinet Office

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This annual report is for the Cabinet Office, of the Cayman Islands Government. The report outlines the Cabinet Office's performance during the period from January 1, 2022 to December 31, 2022 in comparison to that which was outlined in the Cabinet Office's budget for the corresponding period.



Table of Contents

Page 04 Message from the Premier

Page 05 Message from the Cabinet Secretary

Page 06 About the Cabinet Office

Page 07 What We Do

Page 08 Our Management Structure

Page 09 Strategic Overview

Page 10 Office of the Premier

Page 12 Cabinet Secretariat and Appeals Secretariat

Page 15 Department of Communications

Page 19 Radio Cayman

Page 21 Policy Coordination Unit

Page 24 Information Rights Unit

Page 26 Gender Affairs Unit

Page 28 Protocol Office

Page 32 Cayman Islands Government Office – United Kingdom

Page 34 Celebrate Cayman

Page 37 Internal & External Audit

Page 38 Contact Information

Page 39 Appendix 1
Financial Statements

Message from the Premier



Hon. G. Wayne Panton, JP, MP

Premier

I am pleased to present to you the Cayman Islands Government Cabinet Office Annual Report for the 2022 Financial Year. When this Government was sworn in April 2021, we vowed to remain committed to delivering for the people of this country; to become one of the most sustainable countries in the world where present and future generations can thrive.

Now, here we are: two years completed and two years to go. Over the past year, we have embarked on a midterm evaluation looking at our progress, results, functions and human capital, including leadership in the elected Government and the Civil Service. During this evaluation, we took a hard look at both the successes we have had and the challenges we have faced to ensure we accelerate progress over the next two years.

Upon our review, we found that we had a significant number of achievements over 2022, including but not limited to the following:

- We passed 23 Bills in Parliament which subsequently became Acts, including landslide legislation such as the Traffic (Amendment) Act, 2022 and Mental Health (Amendment) Act, 2022;

- We are the first administration to make a Weekly Cabinet Summary available to the public, in the spirit of openness and transparency;
- Government Information Services (GIS) was formally restructured to become the Department of Communications, a reconfiguration of the organisational structure identified new roles, responsibilities and opportunities to grow the department;
- We celebrated Her Late Majesty Queen Elizabeth II's Platinum Jubilee through public events and community activities, as well as national moments of reflection on Queen Elizabeth's 70 years of service;
- The Public Consultation Hub was launched, changing the future of how the public in the Cayman Islands can engage with the policies and decisions that impact them.

I am equally proud to report that in less than 18 months in office, our Government took a definitive stand for good governance by implementing a Ministerial Code of Conduct and a Cabinet Manual. These elements of good governance. These were elements of good governance that were identified by various bodies in various reports for more than a decade.

The PACT Government are determined to ensure we are in a mode of continuous improvement – you can count on us to act in ways to responsibly grow the economy, and sustainably improve the quality of life for the citizens of our wonderful Cayman Islands. As we enter into the latter half of this administrative term, I will be challenging all Ministries and departments to take their performance to the next level.

As always, none of this could be done without this professional, diligent, and outstanding group of people who make up the Cabinet Office, and I am grateful for their efforts and dedication in delivering the very best outcomes for the people we serve.

I would therefore encourage all of you to read this report, which provides extensive information on the meaningful work carried out by the Cayman Islands Cabinet Office.

Message from the Cabinet Secretary



Samuel Rose, Cert. Hon., JP

As the Cayman Islands emerged from the Covid-19 pandemic and began to reopen its borders, the Cabinet Office continued to achieve results in accordance with its constitutional remit for the benefit of the people of the Cayman Islands.

The dedicated and hard-working teams of the Cabinet Office were responsible for the delivery of approximately 19 outputs such as support and advice to the Premier and Cabinet; the development, coordination and implementation of policy; the communication of Government's priorities; representation of the Cayman Islands in the United Kingdom; support for Immigration Appeals Tribunals; International tax undertakings; protocol services; and information rights.

Management and staff across our ten Departments and Units were able to deliver exceptional coordination, administrative, research, analysis, communications and logistics services.

There are many significant achievements of note during the 2022 financial year, including the following:

- Publication of a Cabinet Manual to accompany the Code of Conduct established in 2021;
- Leading the coordination of local London Bridge operations to honour Her Late Majesty the Queen during the Period of National Mourning, the State Funeral and the Proclamation of His Majesty the King;
- Supporting the coordination of the Russia Sanctions taskforce;
- Assisting decision makers on amendments to the Gender Equality Act, 2011 and supporting the development of draft Sexual Harassment legislation meeting a key strategic priority;
- Delivering communications and campaigns for national priority including: Reopening of the Borders, Hurricane Preparedness and 24/7 coverage during Tropical Storm Ian, Her Majesty the Queen's Platinum Jubilee, Implementation of Russia Sanctions, London Bridge/Period of National Mourning, Cost of living campaign, Government in Parliament and daily coverage of Sittings, National Heroes Day and National Funerals;
- Coordinating 47 Cabinet Meetings and 8 National Security Council meetings; and
- Enhancing internal communication channels and content as a tool to facilitate employee engagement, collaboration and protection of the interests of the Government and people of the Cayman Islands.

Even when faced with resource constraints and a challenging economic environment which impacted all residents including civil servants, our Cabinet Office staff demonstrated a culture of excellence by delivering high quality results and successful outcomes including an unqualified audit opinion. This reinforces my belief that our greatest asset remains our people and so I wish to acknowledge the incredible dedication, professionalism and talent of our staff.

This report presents a snapshot of the accomplishments of the Cabinet Office during 2022 and highlights some of the incredible leaders and team members who are responsible for the success that has been achieved.

About the Cabinet Office

Who We Are

The Cabinet Office:

- provides support to the Premier, the Cabinet and the National Security Council;
- coordinates the development and implementation of cross-ministerial policy;
- provides a well-informed populace through the communication of information relating to the activities of Government agencies;
- supports effective internal communication to promote collaboration and engage civil servants to deliver on priorities and support organisational change;
- provides advice and support to Government agencies with responsibility for protocol services;
- provides educational, cultural, entertainment and religious programming for the public of the Cayman Islands; and
- supports Information Managers and Data Controllers under the Freedom of Information and Data Protection legislation respectively.

The Cabinet Office also provides administrative support to the Premier on regional and international affairs. The Cabinet Office plays an important role in welcoming Heads of Government and Elected Representatives to Cayman and supporting the Premier's schedule of international visits. Both are vitally important in promoting Cayman's interests internationally and securing understanding and agreements to ensure a safe and prosperous Cayman.

Additionally, we offer secretariat support to the Immigration Appeals Tribunal, the Refugee Protection Appeals Tribunal, Russian Sanctions Taskforce, the National Council for Persons with Disabilities, the Council of Older Persons, the Gender Equality Tribunal and the Council for the Order of the Cayman Islands.

The Departments and Units within its remit include:

- Office of the Premier
- Cabinet Secretariat & Appeals Secretariat
- Department of Communications
- Radio Cayman
- Policy Coordination Unit
- Information Rights Unit
- Protocol Office
- Gender Affairs Unit
- Cayman Islands Government Office in the UK

- Celebrate Cayman Project Team

The Authorities, Boards and Committees within its remit include:

- Immigration Appeals Tribunal
- National Council for Persons with Disabilities
- Council of Older Persons
- Refugee Protection Appeals Tribunal
- Council for the Order of the Cayman Islands
- Gender Equality Tribunal

Legal Framework

The specific Acts which govern the Departments and Units under the Cabinet Office are:

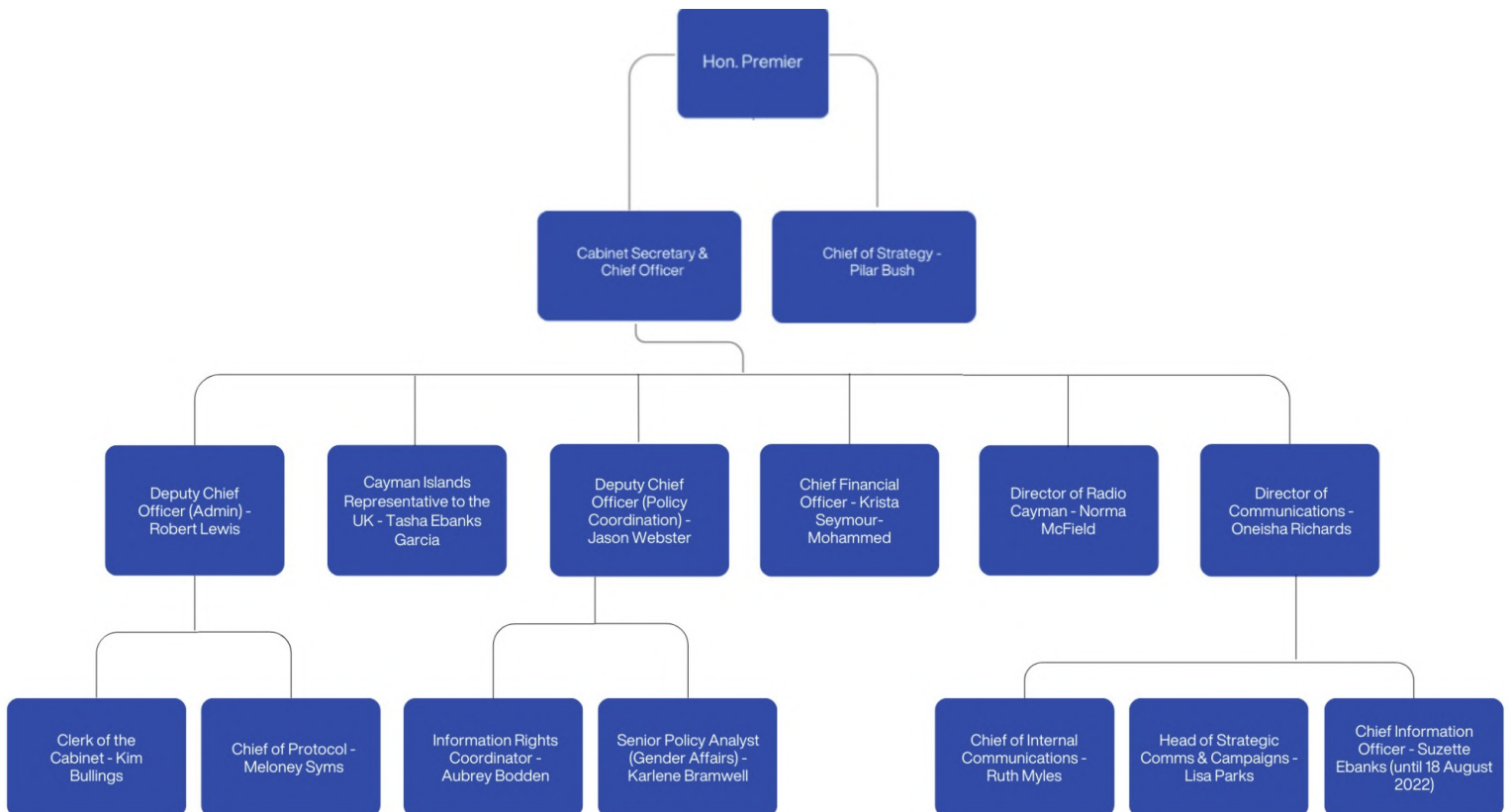
- The Cayman Islands Constitution Orders 2009 to 2020
- Immigration Act
- Immigration Regulations (various)
- Customs and Border Control Act
- Tax Concessions Act, Trusts Act, Exempted Limited Partnerships Act and Limited
- Liability Companies Act
- Firearms Act
- National Conservation Act
- Public Management and Finance Act
- Public Service Management Act
- The Procurement Act
- Freedom of Information Act
- Data Protection Act
- Coat of Arms, Flag and National Song Act
- Older Persons Act
- Disability (Solomon Webster) Act
- Public Authorities Act
- Gender Equality Act
- Protection from Domestic Violence Act
- Anti-Corruption Act
- National Archive and Public Record Act

What We Do

- Support for the Cabinet by coordinating the collection and dissemination of information regarding the decisions of the Cabinet.
- Developing, coordinating and monitoring the policy initiatives of the Government (such as the Cayman Islands Disability Policy and the Cayman Islands Older Persons Policy).
- Providing secretarial, administrative and policy support for the Premier.
- Provide support to Government agencies by communicating proactively and responsively with the public, utilising the mass media as primary partners.
- Develop and manage internal communication and engagement campaigns and channels to keep civil servants informed, drive high performance, support organisational change, and help to achieve Government and departmental objectives.
- Provide leaders with high-quality, relevant internal communication and engagement advice and interventions based on audience insight.
- Facilitate training and capacity building for managers across the civil service so they are confident communicating with staff.
- Connect people, promote collaboration and build Civil Service morale by sharing a strong strategic narrative about the Cayman Islands Government and its purpose, embedding values, soliciting feedback, and promoting organisational integrity.
- Providing advice, training and coordination of services through the management of formal and informal Government ceremonial, protocol and diplomatic events and activities.
- Facilitating the further administration of freedom of information and data protection coordination.
- Providing on-air broadcasting of government bulletins, commercials, news, public affairs programmes, entertainment and public service announcements as well as educational, cultural and religious programmes. Radio Cayman plays an integral role in providing full-scale emergency broadcasts during national emergencies such as earthquakes, storms, hurricanes, and the threat of a storm or hurricane.
- Facilitating policy training for senior and mid-management civil servants, Statutory Authorities and Government Companies.
- Enhancing the reputation of the Cayman Islands through the promotion of Cayman Islands policies and businesses to governments, individuals, international agencies, organisations and the media.
- Gathering information about the political and economic environment in the region, the UK and internationally to advise the Premier on relevant developments.
- Offer secretariat support to the Immigration Appeals Tribunal and the Refugee Protection Appeals Tribunal pursuant to the Immigration Act and the Customs and Border Control Act.
- Provide secretariat services to the Council of Older Persons, the National Council for Persons with Disabilities, and the Gender Equality Tribunal in accordance with the relevant legislation and policies.
- Develop alliances and relationships in the United Kingdom as well as with the 54 nations of the Commonwealth. Facilitate activities that create unique opportunities for the Cayman Islands Government, people and businesses. Coordinate and support events that celebrate and promote the Cayman Islands in the UK, as well as opportunities for fellowship amongst Caymanians overseas. Promote a better economic, social, cultural and political understanding of the Cayman Islands in order to improve and strengthen the country's relationship with the United Kingdom – culturally, politically, economically, and commercially.
- Promote the Cayman Islands in the United Kingdom through targeted projects/events.

Our Management Structure

- 1 **Premier**
Hon. G. Wayne Panton, MP, JP
- 2 **Cabinet Secretary / Chief Officer**
Samuel Rose, Cert. Hon., JP



Strategic Overview

The following overview highlights the Cabinet Office's achievements in advancing Government policy outcomes through the delivery of high-quality support to the Premier and Cabinet.

The Key Strategic Ownership Goals for the Cabinet Office in the 2022 financial year were as follows:

- The establishment of mechanisms to improve the development, implementation and monitoring of Government Policy, encourage innovation and creativity in policy-making, and identify and oversee policy which encompasses several Ministries and Portfolios;
- Support senior leaders and business teams across the public service to effectively implement the Cayman Islands Government Privacy Policy;
- Coordinate and monitor the implementation of the Cayman Islands Older Persons Policy, the Cayman Islands Disability Policy, the National Policy on Gender Equity and Equality Policy, and the Action and Implementation Plan of the Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW);
- Complete the revision of the National Policy on Gender Equity and Equality;
- Pursue amendments to the Gender Equality Act, 2011;
- Support and facilitate the implementation of Sexual Harassment legislation;

- Improve the effectiveness of government communication by implementing the Communications Strategy and Plan for the civil service which is informed by and supports agreed policy objectives for the Cayman Islands Government;
- Enhancement of internal communication channels and content as a tool to facilitate employee engagement;
- Represent and protect the interests of the Government and people of the Cayman Islands in the United Kingdom.

Departments and Sections

The Cabinet Office is responsible for the delivery of some 19 outputs which focus mainly on the development, coordination and implementation of policy; support and advice to the Premier and his Cabinet; support for Tribunals and Councils; international tax undertakings; protocol services; gender affairs; marketing and communication; and Freedom of Information and data protection.

Our 10 Departments and Units are primarily responsible for the efficient and timely provisions of administrative and logistic support for the subject matters they cover. The following section highlights some of their achievements in 2022.



Office of the Premier

Nature and Scope of Activities

Members of the Team include:

- Pilar Bush – Chief of Strategy, Office of the Premier
- Dr Celine Manoosingh – Special Advisor to the Hon. Premier
- Nickolas DaCosta – Caucus Secretary, Office of the Premier
- Jana Pouchie-Bush – Executive Manager to the Hon. Premier
- Kristy Watler – Personal Assistant to the Hon. Premier
- Kathy Tibbets – Administrative Assistant

Overview of Key Achievements and Highlights during 2022

On 24 January, the Cayman Islands Government held the National Heroes Day ceremony in Grand Cayman under the theme Honouring Our Uniformed Services. The event featured a colourful parade, wreath-laying for previously-recognised National Heroes and nation builders, as well as the installation of a ceremonial bust of the nation's newest National Hero, Hon. Leila Ross-Shier, Cert. Hon. The Premier unveiled the commemorative bust in the company of Ross-Shier's family. In his keynote address, the Premier paid homage to the country's National Heroes, nation builders and uniformed services.

On 1 March, the Hon. Premier joined His Excellency the Governor, Mr Martyn Roper and other UK Overseas Territories in hoisting the Ukrainian flag to fly alongside the Union Jack and the Cayman Islands National Flag at the Government Administration Building to show solidarity with Ukraine following the Russian invasion.

On 20 March, a Church service was held at the Little Cayman Church to kick off the first-ever series of Caucus and Cabinet meetings hosted on Little Cayman on 21 and 22 March 2022. Official and elected members of the PACT Government gathered in Little Cayman for three days of discussions and engagement with the Little Cayman community. The Premier expressed pride in the historic achievement on behalf

The Office of the Premier provides administrative and political support to the Premier of the Cayman Islands and by extension to the Members of the Government Caucus.

of the PACT Government. Three of Little Cayman's Uniformed Services pioneers were also presented with National Heroes Day awards at a special reception held that afternoon for the residents of Little Cayman.

On 19 April, the Premier travelled to Barbados at the invitation of the Prime Minister and Minister for Finance, Hon. Mia Amor Mottley to participate in the Caribbean Financial Access Roundtable on Wednesday, 20 April. The Barbados Government and Representative Maxine Waters, chair of the US House of Representatives Financial Services Committee co-hosted the Roundtable. Premier Panton joined several other Caribbean Heads of State to discuss matters such as De-risking and Correspondent Banking, the scope and impact of European Union listing initiatives, and actions to address the changing international standards to combat money laundering and terrorist financing.

On 26 April, the Premier travelled to Miami, Florida, to give a keynote speech at the 14th Annual CREF Conference. Premier Panton joined other Caribbean Heads of State and Ministers, renewable energy specialists, regional utilities, financing institutions and NGOs to discuss a range of topics, including the development of resilient and renewable energy in the Caribbean, critical challenges to meeting regional energy transition and decarbonisation goals; fostering regional cooperation and partnerships; and putting clean energy front and centre both as a national and regional priority.

In May, the Cayman Islands honoured the first female National

Hero and Speaker of Parliament, the late Hon. Sybil Ione McLaughlin, MBE, JP, with an Official Funeral. The Premier, alongside other fellow MPs and former Speaker, Hon. Mary Lawrence, MBE, JP, granddaughter Ms Natascha McLaughlin and Mr Lemuel Hurlston, CVO, MBE, JP, gave touching and insightful tributes at the funeral service held at Elmslie Memorial United Church.

As 1 June kicked off Hurricane Season in the Cayman Islands, Premier Panton gave his official message to remind residents to take necessary precautions, continue to monitor official sources and become familiar with an evacuation plan and nearby shelters.

In anticipation of the sharp increases in electricity costs due to rising global fuel prices, **in July** the Government announced they would offer a fuel cost credit to residents across all three islands to help alleviate the price of electricity in the summer months. The Electricity Assistance Programme initiative benefited eligible residential customers who met the monthly consumption threshold of 101kWh-2,000kWh.

On 15 August, the Premier travelled to Nassau, Bahamas, to lead a delegation of CIG representatives to participate in the UNFCCC/Caribbean Regional Heads of Government Meeting in Preparation for COP27. Delegates met to discuss four thematic areas of importance to the Caribbean region: mitigation, adaptation, loss and damage, support, and cross-cutting issues such as transparency and reporting. The conference provided meaningful opportunities for relationship-building with regional counterparts and collaboration between the United Kingdom Overseas Territories (UKOTs) on a needs-oriented strategic approach.

On 16 September, Premier Panton, along with His Excellency the Governor Mr Martyn Roper and Cabinet Secretary Mr Samuel Rose, travelled to the United Kingdom at the invitation of His Majesty King Charles III to attend the Official State Funeral of Her Late Majesty Queen Elizabeth II.

On 17 September, after attending the Lying in State, the Premier hosted a dinner with Overseas Territories Premiers/Heads of Government where he met Speaker of the House of Commons, The Rt Hon Sir Lindsay Hoyle, MP.

On 19 September, the Premier – alongside HE the Governor and the Cabinet Secretary – attended the Queen's State Funeral and the associated ceremonial arrangements to pay tribute to The Queen's extraordinary reign and remarkable life of service as Head of State, Nation and Commonwealth.

On 10 October, Premier Panton made a passionate presentation of the Traffic (Amendment) Bill, 2022, which passed unanimously by the House of Parliament. The landmark legislation marked the Cayman Islands' moving from being one of the most lenient drink-driving countries, to standing slightly behind the average restrictions for the world's strictest jurisdictions against driving under the

influence of alcohol.

On 7 November, Government published the Gambling (Amendment) Bill, 2022 and the Proceeds of Crime Act (Amendment of Schedule 1) Order, 2022. This was the first time the Gambling Act had been revisited, remaining unchanged for nearly 59 years. The Premier proposed that the legislation be amended in line with Government's efforts to foster safer communities in the Cayman Islands and disincentive illegal gambling crimes from reoccurring.

On 14 November, the Premier joined His Excellency the Governor Mr Martyn Roper, other officials, veterans and the public in paying tribute to those Caymanians who died in World War I and II. The Premier participated in the ceremonial laying of wreaths and gave remarks, honouring those who fought.

On 30 November, the Cayman Islands hosted the Caribbean Financial Action Task Force (CFATF) 55th Plenary Meeting for the third time, and for the first time in person post-COVID-19 pandemic restrictions. The Premier welcomed over 300 participants at the Kimpton Seafire Resort and some local 130 delegates, reiterating the Government's commitment at the highest level to the continued enhancement of our anti-money laundering, countering the financing of terrorism, and combatting the financing of proliferation framework.

The year concluded in **December 2022** with the Sittings of the Second Meeting of the 2022-23 Session of Parliament. Twenty-three (23) Bills were passed in Parliament in 2022 and became Acts, including modernised Legislation like the Traffic (Amendment) Act, 2022 and the Gambling (Amendment) Bill (referred to a Select Committee), both moved by the Hon. Premier. Legislation also passed included the revolutionary Mental Health (Amendment) Act, 2022 and the innovative Cayman Islands Identification Card Act, 2022.

Cabinet Secretariat and Appeals Secretariat

Nature and Scope of Activities

Core functions include:

- Preparation and dissemination of Cabinet Agendas, Papers, Minutes and Decisions
- Issuance of Tax Exemption Certificates
- Provides secretarial/ support services for the Appeals Tribunal and the Refugee Protection Appeals Tribunal, receiving and managing appeals lodged, receipting payment, and documenting and recording all submissions in support of the appeal, responses, decisions, and any legal matters presented per appeal.
- Processing appeals to Cabinet under the Firearms Act and National Conservation Act.
- The Finance section provides policy advice, governance and administrative services relating to financial, budgeting and reporting matters of the Portfolio. It also monitors the performance of the departments and units under the Cabinet Office and provides administrative support to the finance personnel across the Portfolio as needed.

The Secretaries of the Appeals Tribunal Secretariat provide administrative and secretarial support to the Immigration Appeals Tribunal (IAT) and the Refugee Protection Appeals Tribunal (RPAT) with the processing of appeals against the decision of the Director of WORC or the Director's designate and the Director of Customs and Border Control or the Director's designate.

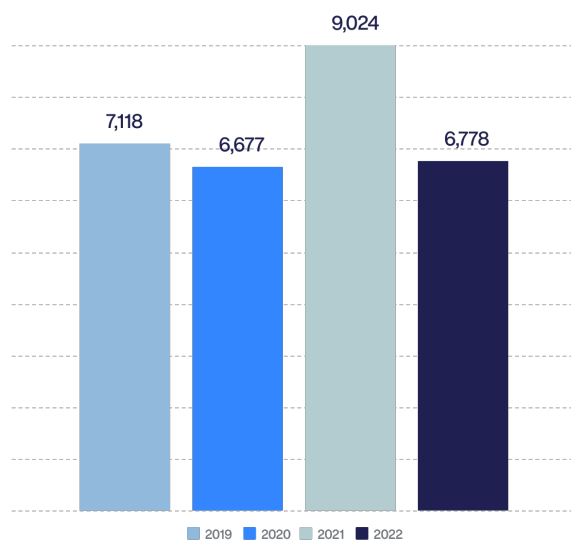
The Cabinet Secretariat plays a key role in supporting the Cabinet and the National Security Council. Information produced, recorded, and disseminated by the Secretariat must be timely, accurate and concise.

Overview of Key Achievements and Highlights during 2022

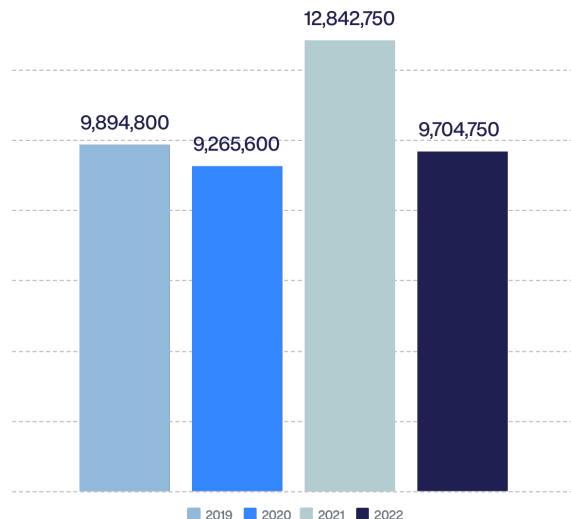
Forty-seven (47) Cabinet meetings and eight (8) National Security Council meetings were held in 2022. These meetings included numerous proposals to the Cabinet for their consideration and subsequent decision, as well as to the National Security Council for their consideration and recommendation. Deliberations and subsequent decisions have the potential for a significant impact on our Islands; therefore, any errors in recording and/or communicating decisions could potentially have a major consequence. The Cabinet Secretariat, therefore, takes pride in the diligent execution of its work.

Publications of post-meeting summaries for both the Cabinet and National Security Council are made available online following confirmation of the minutes of the meeting. The Cabinet Secretariat also facilitates the issuance of Tax and Trust undertakings by way of Tax exemption certificates. Tax exemption certificates protect Exempted Companies, Exempted Limited Partnerships, Exempted Trusts, Limited Liability Companies and Limited Liability Partnerships in the event that taxation is introduced to the Cayman Islands. In 2022, 6,778 Tax Undertaking applications were processed which earned the Government CI\$9,704,750 million in executive revenue.

Number of Tax Undertakings Processed By Year



Total Revenue Collected By Year



This includes receiving and managing appeals lodged, receipting payments, documenting and recording all the submissions in support of an appeal, responding to appellant queries, preparing meeting agendas and bundles, producing minutes of meetings, drafting and disseminating decision letters, and handling legal matters in relation to appeals before the Grand Court or Court of Appeal.

In 2022, the Secretariat processed approximately 357 appeals and provided secretarial support for forty (40) Immigration Appeals Tribunal meetings and seven (7) Refugee Protection Appeals Tribunal meetings. In 2022, the Appeals Tribunal Secretariat earned CI\$155,000 in entity revenue from appeals filed with the Immigration Appeals Tribunal.

Information about the appeal process can be found on the Cabinet Office website at www.cabinetoffice.gov.ky. Booklets about the appeal process are also available in the lobby area of the Government Administration Building.

Immigration Appeals Tribunal – ACTIVE APPEALS as of the end of 31 December 2022

	2019	2020	2021	2022
Awaiting Appeal Statement	56	16	3	30
Awaiting Detailed Grounds from Appellant	29	55	36	66
Awaiting WORC Defence	0	17	12	0
Deferred	0	0	10	28
To be Scheduled	167	65	66	36
IAT Decisions before the Grand Court/Court of Appeal	28	27	16	27
Total Active Appeals	280	179	127	159

Immigration Appeals Tribunal – 2022 MEETING STATISTICS	2019	2020	2021	2022
# of Permanent Residency Appeals Approved	56	49	43	38
# of Permanent Residency Appeals Dismissed/Quashed	64	113	116	62
# of Right to be Caymanian Appeals Approved	7	0	1	3
# of Right to be Caymanian Appeals Dismissed/Quashed	10	0	1	5
# of Business Staffing Plan Appeals Approved	3	0	0	3
# of Business Staffing Plan Appeals Dismissed/Quashed	1	1	2	3
# of Work Permit Appeals Approved	10	5	5	9
# of Work Permit Appeals Dismissed/Quashed	9	7	7	8
Total Completed Appeals	160	175	175	131

Refugee Protection Appeals Tribunal – ACTIVE APPEALS on 31 December 2022	2022
Awaiting Appeal Statement	53
Awaiting Detailed Grounds from Appellant	5
Awaiting CBC Defence	5
To be Scheduled	0
Total Active Appeals	63

Refugee Protection Appeals Tribunal – 2022 MEETING STATISTICS	2022
# of Asylum Appeals Approved	1
# of Asylum Appeals Dismissed	3
Total Completed Appeals	4

Department of Communications

Nature and Scope of Activities

The Director of Communications for the Cayman Islands Government leads on communications strategy, reputation management, and process improvements and acts as Head of Profession for all public communicators. The Director is held accountable for the implementation of the annual communications plan.

The department includes several collaborating units each leading various functions in order to produce the very best in modern-day, inclusive, informative and creative communications. These include Public Relations, the Gazette, Internal Communications and Engagement, Content and Production which oversees Video Production, CIGTV and Graphics, as well as Strategic Communications - which houses all CIG digital channels as well as Insights and Reporting. All units report to the Director of Communications. The aim of the department is to be a visible, trusted, strategic partner across government and experts in all communications disciplines.

The Department of Communications (DoC), formerly Government Information Services (GIS), holds expertise in all communications disciplines.

Overview of Key Achievements and Highlights during 2022

In 2022 GIS was formally restructured to become the Department of Communications. A reconfiguration of the organisational structure identified new roles, responsibilities and opportunities to keep the department moving forward. As a part of the transformation, a manager's strategic retreat was held in which the vision for the department was determined as a team and implementation of process improvements was put in place to better streamline collaboration both intra-departmentally and with cross-government partners. A full re-brand campaign will be launched internally and externally in 2023.

The Department was responsible for the successful delivery of national priority initiatives and campaigns including Hurricane Preparedness and 24/7 coverage during Tropical Storm Ian, Queen's Platinum Jubilee and National Tree Planting Initiative, London Bridge/The Queen's passing and Period of National Mourning, The King's Proclamation, Cost of living campaign, Government in Parliament and daily coverage of Sittings, National Hero's Day, National Funerals, as well as the launch of a WhatsApp Business Channel, Email Marketing and Customer Relationship Management (CRM) Tools.



DoC's Units

About the Public Relations Unit

The Public Relations Unit works in partnership with the Cabinet Office and Cabinet, the Office of the Premier, the Portfolio of the Civil Service, Ministries, agencies and departments to design, plan and deliver world-class multi-media communications plans for national priorities and strategic policy goals. The unit is responsible for strategic direction, media relations and coverage, public-facing campaigns, written assets and content management, support to internal communications as well as assisting with reputation and crisis management.

Achievements

An updated Joint Communications Services (JCS) Manual, policies and weather bulletin templates were drafted for implementation across the public service. 24/7 hurricane communications and media relations were delivered to keep the public safe during Tropical Storm Ian. During 2022 this unit successfully created and implemented plans for some of the government's most successful communications initiatives and campaigns including the Queen's Platinum Jubilee, the National Tree Planting Initiative, London Bridge and Period of National Mourning, The King's Proclamation, National Heroes Day, Cost of Living, as well as Government in Parliament which comprised of daily summaries for traditional and social media and coverage of Cabinet Bills: Criminal Justice (Offenders Assisting Investigations and Prosecutions) Bill, 2022; Contempt of Court Bill, 2022; Penal Code (Amendment) Bill, 2022; Anti-Corruption (Amendment) Bill, 2022 and the Gambling (Amendment) Bill, 2022.



It Is Time For Your COVID-19 Booster

Boosters are available to everyone over the age of 18 who have had their 2nd dose more than 3 months ago.

[→ explore.gov.ky/booster](https://explore.gov.ky/booster)



Other notable public relations initiatives include the visit of the Privy Council of the United Kingdom, Traffic (Amendment) Bill 2022, Remembrance Day, Seafarer's Heritage Days, COVID-19 Booster Campaign and the DG's 5k. Some other important works from this team comprise: the Bill proposing reducing drivers' alcohol limit, CARICOM Judiciary Heads Meet, Caymanian Appointed as Deputy Solicitor General, Parliament building 50th Anniversary, National Official Funerals for Governor Gore and National Hero Hon. Sybil McLaughlin, MBE, JP, Overseas Territories Ministers Visit, Caribbean Commonwealth Day, International Women's Day and 16 Days of Activism, the Public Safety Campaign – a Multi-Agency Uniformed service community engagement initiative, as well as the change of Minister for Home Affairs and the WORC impersonation social media scam.

The PR Unit also improved process implementation and testing. As part of the DoC review process, the PR Unit identified three (3) key areas for development and improvement within the existing communications strategy and process:

- Centralised "key message" scheduler and collaboration tool across CIG Communicators.
- Customer Relationship Management (CRM) Media contact channel accreditation process and management system.
- Analysis and Metric tool for Measuring Media engagement and success.

In response, the Unit has identified the HubSpot platform for implementation to address areas of improvement, modernise and professionalise DoC external communications processes and improve our Public Relations Management (PRM) and Customer Relationship

Management (CRM) across stakeholders:

- Centralised, segmented and targeted media contacts list that facilitates consistent communication and pitches to the right journalists, adding of relevant tags, tracking of media information and interaction history.
- A relationship management tool to assist PRU to:
 - Nurture Media and Stakeholder client relationships in a more organized fashion, streamlining daily tasks, and helping media/clients have a rewarding business experience.
 - Gather customer interactions in one central place to improve media experience and satisfaction.
 - Automation tools to modernise and improve communication replacing manual processes.
- Analyse and track metrics with one tool, e.g., determine if media contact is truly interested in PR Product/Key Message.
- Internal collaboration reducing silos and concentrating all PR products and key message priorities in one central location across communicators to ensure better coordination among teams.

Various team members attended the Cayman Islands Marketing Professional Association (CIMPA) Annual conference, took additional training courses in Policy Development and Analysis, Communications, Data Protection and Bill of Rights training as well as graduated from Leadership Cayman 2022.

About the Gazette

The Official Gazette Act (1997 Revision) and Gazette Regulations (1995 Revision) detail the governance of the Cayman Islands Gazette, which is the official public sector newspaper, and the department's major revenue earner.

Achievements

The Gazette earned a total of CI\$837,575.77 and processed 26 Gazettes, 99 Extraordinary and 52 Legislation Gazettes.

About the Internal Communications & Engagement Unit

The Internal Communications & Engagement (IC&E) Unit works in partnership with leaders and business teams to engage civil servants in delivering Government's priorities and organisational objectives, and to embed

internal cultural change. Its remit includes developing and managing campaigns, channels and content; providing relevant advice and interventions; and building capacity for effective internal communication across the entire Civil Service. IC&E also leads and supports the professional development of public communicators across the Government Communications Service.

Achievements

The IC&E Unit continued to provide regular updates, through multiple channels, to the Civil Service on a variety of government priorities. These included the national COVID-19 recovery, National Heroes Day, Queen's Platinum Jubilee, Queen's passing, education initiatives, climate resiliency, eGov and cyber security. The team also collaborated with the Deputy Governor and Portfolio of the Civil Service on senior leadership meetings and all-staff Town Halls.

Throughout the year this team engaged staff in various internal and external events and initiatives relating to health and wellness, helped deliver the annual engagement survey, and assisted in the preparation for the launch of my-VISTA, CIG's new HR platform.

The unit continued investment in the department and broader Public Communicators through the hosting of monthly Public Communicator meetings (PCM). The PCM meetings incorporate a learning component to continuously develop our communications profession. Additional learning opportunities were presented through Lunch & Learn for an in-depth understanding of specific disciplines such as insights, campaign planning, digital marketing, channel development and technical learnings for Canva and Monday.com. The team attended various conferences to improve processes and gain professional contacts such as the International Association of Business Communicators (IABC) and CIMPA conferences.

About the Content and Production Unit

The Content and Production Unit works in partnership with the Cabinet Office and Cabinet, the Office of the Premier, the Portfolio of the Civil Service, Ministries, agencies and departments to develop impactful content and campaigns that build trust and engage the community in Government priorities. This includes graphic design, branding, press briefings, live streams, video content and CIGTV. The unit also leads the CIG content development strategy, calendars and planning.

Achievements

This unit delivered excellent coverage, modern-day graphics and timely news for several major national



Cayman and Cayman Brac, Seafarer's Heritage Days, Government in Parliament, Queen's Platinum Jubilee, National Mourning Period, National Mourning Period for Her Late Majesty the Queen, King's Proclamation as well as Official Funerals.

Successful live press briefings were delivered across CIGTV, Youtube and Facebook; hosted by the CIGTV News Director. The Video Production Team was instrumental in leading on BBC feed and local broadcasts of the Queen's Funeral and the King's Proclamation both in the UK and locally. The Video Production team also celebrated a historical achievement where they were able to provide live coverage at multiple locations during the Official Funeral of the Hon. Sybil McLaughlin, MBE, JP.

The graphics team continues to work with cross-government teams to roll out the new CIG branding.



About the Strategic Communications Unit (SCU)

SCU leads and delivers on cross-government priority campaigns identified in the Cayman Islands Government Communications Plan. It manages the improvement of government channels, provides best-practice digital guidance and supports government communication through the development of strategic frameworks, reporting and insights.

Achievements

The SCU team delivered on several channel improvements during 2022 including on GOV.KY where 27 microsites and splash pages were launched including Queen's Jubilee, National Tree Planting, Tribute to Her Late Majesty Queen Elizabeth II and Government in Parliament. Also on GOV.KY the development and testing of a new Public Consultation Site and the completion of the CIG Refactor Exercise were completed.

The digital team also launched the first CIG WhatsApp for Business channel and guidance, completed the exercise of renaming the main CIG social media channels for consistency, rebranded the eNewsletter and implemented CRM tools for the management of media contacts and publishing of press releases. They successfully provided 24/7 digital coverage during TS Ian, executed 50 live streams on YouTube and Facebook, delivered automated reporting, and implemented Facebook Ads for three Ministries.

This unit also supported the rollout of the Border Reopening Plan, the Get Boosted Campaign, the Pediatric Vaccine Campaign, and the publication of the Public Health Spotlight on the Ministry of Health & Wellness Website, Hurricane Preparedness, WhatsApp Subscriptions, Cost of Living, Queen's Jubilee, Period of National Mourning, King's Proclamation, Government in Parliament, and the Traffic (Amendment) Bill 2022.

The insights section continued to focus on COVID-19 sentiment reporting to support the final stages of border reopening. They planned and delivered focus groups with members of the public to determine attitudes towards booster uptake and to test messages that helped provide a COVID-19 national response evaluation and sentiment summary to the Cabinet Office and the Cabinet.

The Public Consultation Project was launched including an internal guidance document and central consultation site. The Insights Unit provided advice and guidance on consultation for a number of government projects including the national ID & register and the climate change policy. This unit also created a Hurricane Preparedness Survey to guide preparedness campaigns and crisis communications.

Other important initiatives include the delivery of media monitoring automation across core government communicators and the monitoring of international media for coverage relating to Russian sanctions. The Unit also completed sentiment analysis and lessons learned review for all major national events and major government priorities including Queen's Platinum Jubilee, London Bridge, Tropical Storm Ian and reaction to the referendum.

Radio Cayman

Nature and Scope of Activities

Radio Cayman's scope of activities includes the broadcasting of government bulletins, commercials, news, public affairs programmes, entertainment and public service announcements.

Radio Cayman is also a revenue-earning entity. The business objective is to sell commercial time to increase its revenue while also increasing its listenership. The station is committed to providing continuous high-quality service to Grand Cayman, Cayman Brac and Little Cayman.

Radio Cayman plays an integral role in providing full-scale emergency broadcasts before, during and after times of national emergencies such as storms or hurricanes and other disasters. Radio Cayman continues to increase its engagement with listeners via social media, live audio streaming of all broadcasts and live streaming of all Talk Shows on Radio Cayman's YouTube Channel and Facebook page.

Radio Cayman is in its 47th year of continuous service to the people of the Cayman Islands.

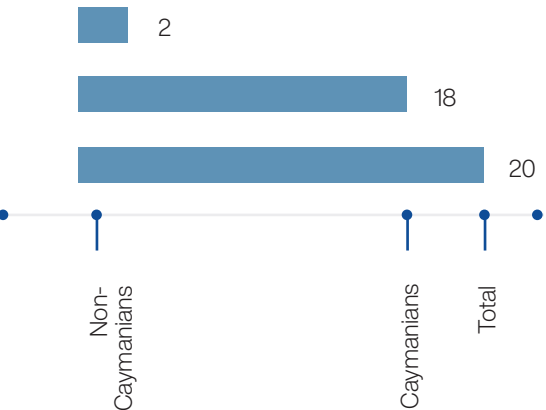
Our People

There are 20 Members of Staff:

- 1 Director,
- 1 Deputy Director,
- 1 News Director,
- 1 Engineer,
- 4 Reporters,
- 3 Account Executives,
- 1 Radio Traffic,
- Freedom of Information and Data Protection Manager,
- 1 Talk Show Host,
- 5 Announcers,
- 1 Accounts Officer,
- 1 Clerical Officer.

Radio Cayman provides educational, cultural, entertainment and religious programming to the public of the Cayman Islands.

Staff Profile

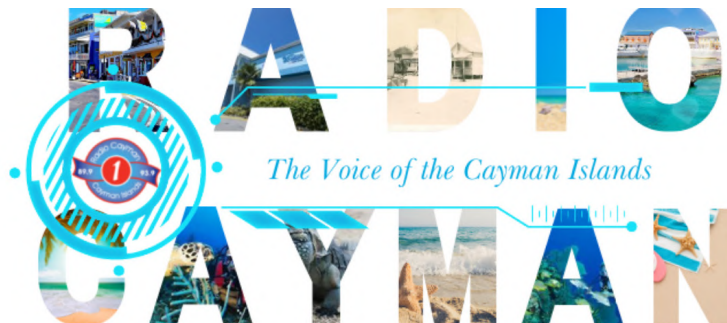


Governance

As a broadcaster, Radio Cayman is regulated by the Cayman Islands Utility and Competition Office (OfReg) and the station remains in compliance with all aspects of the relevant legislation.

Overview of Key Achievements and Highlights during 2022

- Radio Cayman partnered with charities and non-profit organizations to promote their events and in turn received promotion for Radio Cayman as the community station.
- Radio Cayman broadcasts live press briefings of government and other press briefing events that are of national importance.
- The station also continued to provide quality cultural and educational programmes, highlighting significant achievements and milestones.
- Radio Cayman continues to expand its broadcast platform by occasionally offering live streaming of some events of national importance, using FaceBook Live. In addition, the station streams our Talk Shows on YouTube, including For the Record, Business Buzz, Talk Today and Sports Xtra. We also have a presence on Twitter and Instagram, in addition to our webpage, www.radiocayman.gov.ky.
- Radio Cayman's Account Executive, Mr. Ray Singh, earned the Chief Officer's Choice Award in January 2022 for "Delivering an Outstanding Customer Experience."



Policy Coordination Unit

Nature and Scope of Activities

The Policy Coordination Unit (PCU) provides objective and politically neutral advice to the Cabinet and the Honourable Premier. It coordinates and monitors policy implementation between Ministries/Portfolios and other Government Sector Agencies (promoting policy synergy and resources to maximize cross-ministerial policies, including effective communication, developing guidelines for implementation, monitoring and evaluating policies).

Additionally, the PCU provides strategic analysis of the documents to Ministries/Portfolios to ensure consistency and quality prior to their submission to the Cabinet.

Governance

Pursuant to sections 48 and 55(4) of the Constitution, the PCU supports the Cabinet Secretary in carrying out his responsibilities to the Premier, Governor and Cabinet by providing frank and politically neutral advice on the development, coordination and implementation of Cabinet approved public policies within the civil service and the wider public sector, as well as supporting the conduct of external affairs delegated to the Premier.

Overview of Key Achievements and Highlights during 2022

The PCU played an instrumental role in the development of many policies and legislative initiatives during 2022, including the Cabinet Manual, Covid-19 related regulations, Traffic (Amendment) Act, 2022, Gambling (Amendment) Bill, 2022, Parliament (Management) (Amendment) Act, 2022, Public Holidays (Amendment) Order, 2022 and Sunday Trading Order, 2022.

The PCU contributes significantly to the development and implementation of public policy.

CPPP Workshop- Key Policy Development and Implementation Success Factors- September 2022 and November 2022



CPPP Workshop- Key Policy Development and Implementation Success Factors- September 2022 and November 2022



On International Day for Persons with Disabilities, the National Council for Persons with Disabilities led an awareness and information campaign at the Government Administration Building. This event was done to raise the public's level of awareness about varying disabilities and the assistance that is available in the community. This event brought together various community partners such as Sunrise Adult Training Centre, Inclusion Cayman, and Special Olympics all in one place where the public and civil servants had the opportunity to:

- interact with representatives of different organisations which serve PWD;
- get more information on programmes/services for PWD;
- learn more about IDPWD;
- learn more about the CIG Disability Council's Blue Spot Campaign; and
- participate in simulation activities to help persons better understand the impact of having an impairment.

International Day for Persons with Disabilities also marked the launch of the Blue Spot Campaign. The Cayman Islands Government, in conjunction with the National Council for Persons with Disabilities (NCPD), launched a grassroots public education and awareness campaign to help the community better understand the equal rights and legal protection of those with disabilities - in particular, when it comes to accessible parking or 'blue spots'. The "Save my spot, nah!" campaign was developed to encourage compassion and advocacy for members of the community with visible and invisible disabilities who rely on accessible parking for a better quality of life. It also aims to rally the community to protect accessible parking areas and better understand the rules of use.

In addition to the analytical and administrative support that the PCU provided to the Council of Older Persons and the National Council for Persons with Disabilities, the PCU was also tasked with supporting the Inter-Ministerial Housing Task Force that was established in 2022.

In 2022 the PCU continued to provide support for the Community of Practice for Policy Practitioners ('CPPP'). In addition to advice and administrative support to the CPPP, the PCU facilitated workshops on policy development and developing Cabinet Papers.

International Affairs

The International Affairs Secretariat ('IAS') is also housed within the PCU. The key purpose of the IAS is to assist in analysing international issues, treaties, and multilateral agreements, providing diplomatic responses, and maintaining current knowledge of procedures and developments within the EU, the Caribbean Community (CARICOM), the Association of Caribbean States (ACS), the United Nations Economic Commission for Latin America and the Caribbean (ECLAC), and the United Kingdom Overseas Territories Association ('UKOTA').

The Premier (via Section 55 (a) of the Constitution) plays a key role in the external affairs of the Cayman Islands, and as such the IAS provides the necessary support.

The PCU also coordinates policy development and reports on the progress of the commitments made during Joint Ministerial Council meetings, including coordinating with Ministries and collating data and assisting with relevant UKOTA matters.

In August 2022, the PCU accompanied the Premier to the Bahamas when he attended the First Regional Meeting of the Heads of Government of the Caribbean in preparation for the 2022 United Nations Framework Convention on Climate Change (COP27) in order to provide advice during this inaugural meeting.

Russia Sanctions Task Force

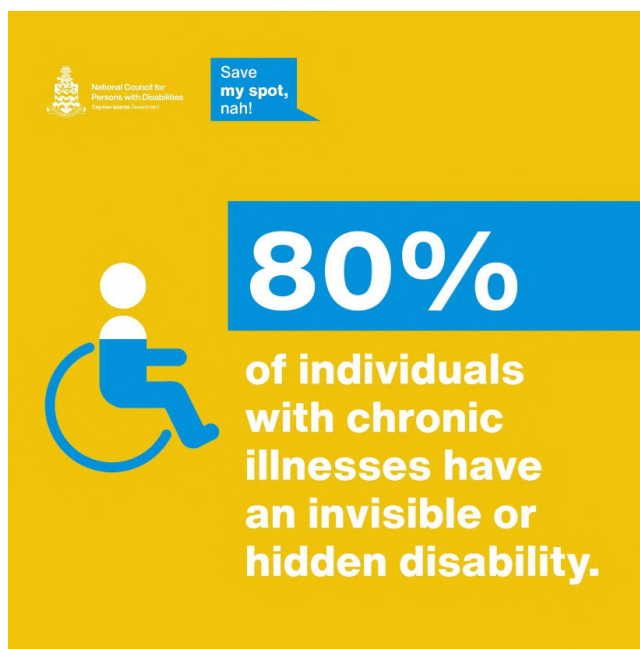
In keeping with the Cayman Islands' role as a global partnership committed to helping maintain peace and security around the world, the Cayman Islands Government has established a joint task force to coordinate, identify, and implement policy amendments to implement the Russia Sanctions. The United Kingdom's sanctions on Russia impact the work of multiple agencies throughout the Cayman Islands Government.

The primary purpose of the task force is to provide centralised discussions and decisions around policy and communications arising from the ongoing sanctions. The Cabinet Office, as task force coordinator, facilitates and coordinates inter-agency cooperation, policy, and communications. One Celebrate Cayman team member was assigned to the task force on behalf of the Cabinet Office.

Secretariat Support to the Council of Older Persons and the National Council for Persons with Disabilities

The PCU provides executive administrative support services to the Council of Older Persons and the National Council for Persons with Disabilities in accordance with the Older Persons Act, 2017 and the Disabilities (Solomon Webster) Act, 2016. During 2022, the PCU facilitated twelve meetings for the Council of Older Persons and fifteen meetings for the National Council for Persons with Disabilities.

International Day of Persons with Disabilities Observation and Save My Spot Nah Campaign



Information Rights Unit

Nature and Scope of Activities

The Information Rights Unit (IRU) is a small team of two (an Information Rights Coordinator and one Information Rights Analyst) that leads on Freedom of Information and Data Protection across the public service. The IRU reviews statutory, regulatory and policy requirements; develop tools and procedures for effective implementation of legislation and policies; raise awareness and drive organisational cultural change; organise and conduct training; and provide procedural advice and support on good practice considerations to all public servants.

The IRU partners with senior leaders and teams across the public sector to support and promote:

- appropriate and balanced disclosure of government information to promote transparency, accountability and public participation in national decision-making; and
- the ethical use of personal data by public sector entities to build and maintain public trust and to promote efficiency and effectiveness in public policies, programmes and services.

Our central coordination effort provides leaders with critical support as they seek to continually improve operations and demonstrate accountability to the people we serve. In carrying out its functions, the IRU also works closely with Information Managers, Data Protection Leaders, process owners, managers of teams, and heads of professional or functional areas with relevant inter-ministerial responsibilities.



The Information Rights Unit leads on Freedom of Information and Data Protection across the public service.

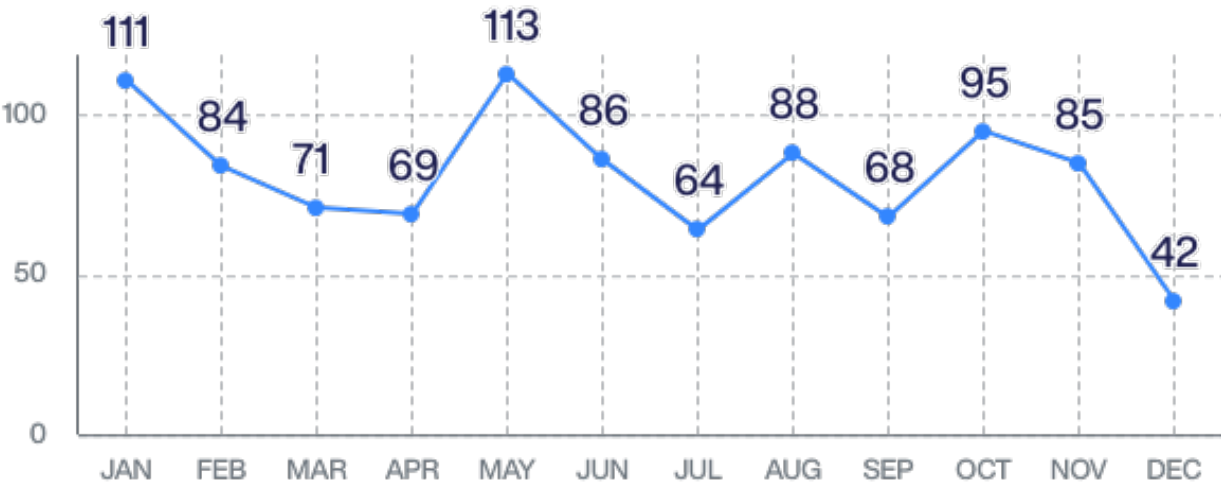
Overview of Key Achievements and Highlights during 2022

The IRU delivered a total of 31 proactive training and awareness sessions this year, including a new Data Protection Basic Training course and practical workshops developed in-house by the Information Rights team. The 15-hour intensive basic classroom training plus a series of half-day practical workshops will ensure that all civil servants who have been appointed as Data Protection Leaders under the CIG Privacy Policy or who otherwise have operational responsibility in this area have the knowledge, skills and support to manage privacy programmes and confidently apply data protection law and policies.

In addition to various classroom training courses that have been developed specifically for the CIG and are delivered by our team, the IRU sponsored 148 data protection eLearning courses to allow more public servants to develop knowledge and skills in their own time with PDP Training, a leading privacy training company based in the United Kingdom. The IRU also partnered with the Civil Service College and launched two new online courses which provide an introduction to data protection and freedom of information, with hundreds of civil servants earning their certificates of completion in each of these areas.

Demand for assistance across the public sector climbed even higher this year, with the Information Rights Unit providing procedural advice and assistance with good practice considerations and application of relevant legislation and policies on 976 separate occasions. The IRU also maintained five websites providing data protection and freedom of information resources to public servants.

The Information Rights Unit reactive assistance interactions by month



The IRU's key policy achievement this year was the first review of the Cayman Islands Government Privacy Policy Framework and the issuance of additional templates to assist public authorities in developing privacy notices and other privacy documentation. The IRU further published a comprehensive Data Protection Leader Guide on the CIG Intranet to curate key resources and provide practical tips on achieving compliance with the Data Protection Act. The IRU also continued to develop and improve the tracking and monitoring system for FOI requests by launching a new statistical report to provide accurate data to the Ombudsman and worked to centralise requirements across the CIG in order to create efficiencies.

Gender Affairs Unit

Nature and Scope of Activities

The Gender Affairs Unit (GAU) promotes gender mainstreaming through research, policy advice, and gender analysis of legislation, policies, operations and programmes within government entities; in addition to conducting public education activities, and sector or issue-specific gender awareness training. The GAU also provides administrative support for the Gender Equality Tribunal.

The Gender Equality Tribunal (GET) deals with discrimination complaints as they are submitted. The GET is made up of five members appointed by Cabinet. The Chairperson is an attorney-at-law and the four other members have experience and qualifications in gender, social development, human rights, labour or related fields.

Governance

The legislation that governs the major activities of the GAU is the Gender Equality Act, 2011.

Overview of Key Achievements and Highlights during 2022

The GAU continued its efforts to educate both government officials and staff, in addition to the general public, on methods to promote and facilitate gender equality. With a focus on collaboration and promoting the adoption of gender mainstreaming practices across sectors, the Unit was involved in various cross-governmental projects. It has been encouraging to see a notable increase in the awareness and recognition of gender as a cross-cutting concept which should be incorporated into all government policies and programmes. It is hoped that this trend will continue.

- A large proportion of time this year was

The Gender Affairs Unit promotes gender mainstreaming within government entities.

dedicated to the preparation of the proposed Sexual Harassment Bill which included formulation of Cabinet Papers, research, various meetings and correspondence with stakeholders and the legal drafters, and planning with potential implementers and communicators.

- The GAU made presentations to the new recruits of the CI Fire Service within their orientation & training programme. Topics covered included the Gender Equality Act as well as sexual harassment, gender awareness and sensitivity. Presentations on the Act were also done for the students of the UCCI Employment Law course.
- Through the CIG Wellness Committee, the GAU made presentations internally to other civil servants on Diversity in the Workplace, and Gender-based Violence and the Workplace. A blog was also posted on the Hub about promoting diversity within the workplace. These presentations and articles were well-received.
- The GAU supported the Gender Equality Tribunal in 6 meetings including a hearing of a complaint filed under the Gender Equality Act. The Secretariat handled the administration and correspondence in relation to the complaint.
- Continued engagement on a quarterly basis with regional national gender machinery through UN Women Multi-Country Caribbean Office; in addition to attendance as the

Cayman Islands' official representative, at international and regional meetings and events pertaining to gender hosted by bodies such as CARICOM, ECLAC, CEPAL, and others.

- The GAU continued to sponsor, collaborate and partner with several local Not for Profit Organisations and other government agencies to support programmes, services or initiatives which promote and facilitate gender equality or empowerment. These organisations include: Gender Equality Cayman (GEC); Business and Professional Women's Club (BPW); the Family Resource Centre (FRC); The Cayman Islands Crisis Centre (CICC); Lions Club of Tropical Gardens and the Alliance to End Domestic Violence (AEDV). Sponsorship was provided to Honouring Women Month (March) and International Men's Day activities (November), which included GAU's support of a men's basketball team.
- In October, the GAU gained another staff member, thus re-introducing a post which had been vacant for the past 5 years. The additional staff is timely as with the upcoming proposed Sexual Harassment Bill there will be the need to facilitate more training, sensitization and public awareness of this issue, its prevention and the legal recourse to address it.
- On 25 October, the GAU in partnership with the BPW, FRC, CICC and the AEDV, marked the 22nd Annual Silent Witness Initiative with march through George Town and a ceremony to remember persons who have lost their lives due to domestic violence, to acknowledge those who continue to suffer in silence, and to celebrate the resilience of survivors. The event was heavily supported by civil servants, members of the public, youth service clubs, and government departments. Participants included the Governor and Mrs Roper, Deputy Governor, the Honourable Premier, several Ministers, elected officials, and senior civil servants.
- In October, Domestic Violence Awareness Month was observed. As a member of the AEDV, the GAU participated in the National Church Service to launch the month, and domestic violence presentations held in collaboration with the Lions Club of Tropical Gardens in their Breast Cancer Awareness District Meetings. The GAU also participated in an inaugural community engagement session which was hosted by the AEDV in Cayman Brac. This outreach effort was to explore and understand the context of the sister island community and to extend services and activities where possible.
- In recognition of the United Nation's 16 Days of Activism against Gender-Based Violence over the period of November 25 to December 10, the GAU partnered with the FRC and AEDV, to host a community engagement session, as well as recognize

the International Day for the Elimination of Violence Against Women. Additionally, a Women's Economic Empowerment works shop was organized and hosted by GAU in collaboration with the University of the West Indies Open Campus, the Cayman Islands Intellectual Property Office, Cayman Islands Centre for Business Development, the Department of Commerce and Investment, Williams Law and the BPW. Public education through radio discussions and articles on the campaign was also done.



The Premier and the Deputy Governor participating in the Silent Witness March



Protocol Office

Nature and Scope of Activities

The Protocol Office has responsibility for an extensive range of protocol matters including:

- planning, organising and facilitating official diplomatic visits to the Cayman Islands;
- facilitating visits by Heads of State, Heads of Government and senior Ministers;
- administering the Cayman Islands Flag Scheme; organising various official occasions and ceremonies;
- administering honours and awards within the Cayman Islands honours system;
- organising ceremonial events and official funerals;
- offering airport transport courtesies to Government officials;
- providing protocol and etiquette training for Government Entities and community groups; and
- the managing of Heroes Square.

Governance

The Protocol Office is guided by and advises on the Coat of Arms, Flag and National Song Law (2005 Revision), as well as the Cayman Islands Order of Precedence.

Overview of Key Achievements and Highlights during 2022

National Heroes Day, Honouring our Uniformed Services, 24 January 2022

The 2022 National Heroes Day celebration, held in front of a scaled down audience due to COVID-19 restrictions, focused mainly on the Heroes Square activities including a scaled down parade and the

The Protocol Office provides expert advice to the Premier, Cabinet, Government departments and members of the community.

official unveiling of the bust of the Cayman Islands' newest National Hero, the Hon. Leila Ross-Shier, and a wreath-laying to honour our nation builders. Attendees were restricted by invitation only to participants and Members of Parliament with their significant others and streamed live for the wider public.

In the interest of the health and well-being of all recipients following the country's careful response to the COVID-19 pandemic, the traditional awards presentation was not held in Heroes Square. Instead, three special awards ceremonies were held in March 2022 to present recipients with their awards where they were invited to bring one guest and the ceremonies were streamed live for the wider public.

- National Heroes Day 2022 Award Presentation Ceremonies:
 - 19 March in Cayman Brac,
 - 25 March in Grand Cayman for the Royal Cayman Islands Police Service and the Cayman Islands Coast Guard awardees, and
 - 26 March in Grand Cayman for the Cayman Islands Fire Service, Her Majesty's Cayman Islands Prison Service, Customs and Border Control, Cayman Islands Regiment and the Cayman Islands Cadet Corps awardees.
- Fly a Flag for Commonwealth Day Ceremony, on 14 March.
 - HM The Queen's Platinum Jubilee, 2-6 June.

- Her Majesty Queen Elizabeth II 96th Birthday Parade and Celebration, Cayman Brac, 04 June.
- Queen's Jubilee Service of Thanksgiving, Elmslie Memorial Church, 05 June.
- Her Majesty Queen Elizabeth II 96th Birthday Parade and Celebration, Grand Cayman, 06 June.
- The passing of Her Majesty Queen Elizabeth II, National Period of Mourning in the Cayman Islands, 8-20 September.
- 96 Gun Salute as a mark of respect for Her Late Majesty Queen Elizabeth II, 9 September.
- Reading of the Proclamation of The King by His Excellency the Governor, to recognize the new Sovereign, His Majesty King Charles III, 11 September.
- Cayman Airways' inaugural flight to Los Angeles, 06 November.
 - The Chief of Protocol (Acting) met with Protocol officials at LAX to exchange courtesies and establish a mutually agreed reciprocal arrangement for the handling of VIPs.
- Remembrance Sunday Ceremony and Parade, 13 November.
- Seafarers District Award Ceremonies, November 2022. Provided Celebrate Cayman with assistance to prepare for and host district awards ceremonies to acknowledge and commemorate the important role of Seafarers in the Cayman Islands.
 - North Side, 6 November
 - East End, 15 November
 - Cayman Brac, 17 November
 - Bodden Town, 22 November
 - West Bay, 23 November
 - George Town, 29 November

Official Visits, Conferences, Meetings, Events and Funerals gave assistance and/or organized

- Official Visits

- Assistance was provided for the official visit of UK Minister Amanda Millings, 26-29 January.
- Assistance was provided for the official visit from Charge d'Affaires John McIntyre, 2-5 March.
- Assistance was provided for the official visit from Consulado de Colombia, Andres Perez-Rodriguez, 11-14 March.
- Assistance was provided for the official visit of Lord Lancaster, on 31 March.
- Support for Presidential Elections, Consular activity/

Consulate of Colombia in Kingston, 29 May.

- Support provided for Lord Mance and Lady Arden - Former Justices of the Supreme Court of the UK, in April.
- Assistance was provided for the official visit of Philippines Diplomat, Ambassador Jose Manuel G. Romualdez, 22-28 April.
- Coordination for the upcoming official visit of the Swiss Consul General, Peter Zimmerli - (scheduled for 1-7 May), in April..
- Support for Presidential Elections. Consular activity/ Consulate of Colombia in Kingston, 19 June.
- Visit coordination for the Ambassador of the Cooperative Republic of Guyana in Cuba (scheduled for 3rd July), in June.
- Support for Presidential Elections, Consular activity/ Consulate of Colombia in Kingston, 27 August.
- Visit coordination for the Embassy of Honduras, 25 August.

- Conferences

- Jubilee Official Service of Thanksgiving, support & coordination, 31 May.
- Support to Judicial Administration Justices Conference, 27-31 July.
- CTO-IATA Conference, 12-15 September.
- The Caribbean Tourism Organisation (CTO) Business Meeting, Caribbean Tourism Youth Congress and the 4th Caribbean Aviation Day held at the Ritz-Carlton, Grand Cayman from 12 to 15 September. The conference was hosted by the Cayman Islands Ministry and Department of Tourism in partnership with the Caribbean Tourism Organisation, and organised through the Cabinet Office
- Caribbean Meteorological Council (CMC), provide flags, 21- 26 November.
- Caribbean Financial Action Task Force Conference, 27 November - 02 December..
- CFATF Plenary Meeting, hosted by The Attorney General's Chambers. Organised in coordination with the Cabinet Office.

- Meetings

- RCIPS Platinum Jubilee Celebration, advice and guidance, 31 May..
- National Heroes Day 2022 meetings regarding planning, logistics and overall management of the ceremony:
 - Vendor meeting regarding logistics and service requirements, 05 January.
 - The contingent meeting, 06 January.

- Vendor meeting and site visit to Lions Centre, 09 January.
- Vendor meeting on-site at Heroes Square and Lions Centre, 10 January.
- Event rehearsal, 15 January.
- National Heroes Day 2023, Nomination Committee, commence meetings to prepare for the 2023 event (29 August)
- Meeting clarifying and agreeing on roles and responsibilities of the respective agencies regarding Embassies/Consular matters, 10 March 2022.
- Jubilee Official Service of Thanksgiving, support & Coordination, 31 May.

- Events

- Cayman Islands Air Show, 2-3 December. Provided the Department of Tourism with assistance at all VIP events.

- Official Funerals

- Flags at Half Mast for the Official Mourning for the Hon. Sybil McLaughlin, MBE, JP, in May.
- Official Laying In State for the late National Hero, the Hon. Sybil McLaughlin, MBE, JP, at the House of Parliament and funeral service at Elmslie Memorial Church, 19-20 May.
- Official Laying In State for the late Mr. Arley J. Miller at the House of Parliament and funeral service at Savannah United Church, 26-27 May.
- Flags at half-mast for Official Mourning for former Governor Stuart Duncan Macdonald Jack, CVO, 04 April.
- Official Laying in State for the Hon. Benson Ebanks, at the House of Parliament and funeral service at John Gray Memorial Church, 07 & 08 April.
- Flags at half-mast for the Official Mourning of former Governor, Michael Edward John Gore, CVO, CBE, 08 August.

- Assistance, Advice, and Guidance

- Platinum Jubilee House Session, advice and onsite guidance at House of Parliament, 06 February.
- National Arts & Culture Awards (CNCF), the assistance provided, 17 February.
- The Annual Church Service in Observance of Commonwealth Day, advice, invitations, 13 March.
- Cayman Islands Coast Guard Award Ceremony, advice and guidance, 03 May.
- Protocol Commission, Flag flying in the Overseas Territories, advice and guidance, 04 August.

- Caribbean Meteorological Council (CMC), advice and guidance, 16 August.
- Female National Heroes, advice and guidance, 18 August.
- Caribbean Meteorological Council (CMC), advice and guidance, 02 November.
- Caribbean Financial Action Task Force (CFATF) Conference, advice and guidance, 03 November.
- Heroes Square, advice and guidance, 03 November, 07 November.
- Privy Council Visit, advice and guidance, 04 November.
- Inaugural CAL flight to LAX, advice and guidance, 05 November.
- Remembrance Day parade Contingent advice and guidance, 08 November.
- Request to use the Coat of Arms, advice and guidance, 14 November, 21 November.
- Insurance Manager Association of Cayman, guidance, 22 November.
- The arrival of the new Governor meeting with the Governor's Office, advice and coordination, 23 November.

- Training

- Miss Teen Cayman Islands: Business Etiquette Session, 14 July.
- CBC New Officers Basic Training, 23 August.

- Community Outreach

- Permission to use Heroes Square was granted to:
 - Business & Professional Women's Club, Silent Witness March
 - Rotary Annual Christmas Tree Lighting December
 - Ceremony for FINA World Champion 50M Gold medallist Jordan Crooks
- Commencement advice and protocol guidance provided to university and school ceremonies.



Girls Brigade at National Heroes Day



Premier viewing Her Majesty's Platinum Jubilee display in Parliament



National Hero, the Honourable Sybil McLaughlin, MBE, JP



The Honourable Sybil McLaughlin's Official Funeral Procession



Her Majesty's Platinum Jubilee Celebrations

Cayman Islands Government Office – United Kingdom

Nature and Scope of Activities

Established in 1982, the Cayman Islands Government Office in the UK (CIGO-UK) serves as the official representation of the Cayman Islands Government in the United Kingdom. CIGO-UK facilitates activities that create unique opportunities for the Cayman Islands Government, people and businesses; serves as the hub and advocate for Caymanians in the United Kingdom and acts as a contact point, to Caymanians (especially Caymanian students) and other stakeholders in the United Kingdom; and, provides policy and strategic support to Cayman Islands Government entities.

CIGO-UK coordinates and supports events that celebrate and promote the Cayman Islands in the UK, as well as opportunities for fellowship amongst Caymanians overseas.

Through its work, CIGO-UK also develops alliances and relationships in the United Kingdom, Overseas Territories, Crown Dependencies and with the nations of the Commonwealth to promote a better economic, social, cultural and political understanding of the Cayman Islands and to strengthen the country's relationship with the United Kingdom other key stakeholders.

CIGO-UK facilitates activities that create unique opportunities for the Cayman Islands Government, people and businesses.

Overview of Key Achievements and Highlights during 2022

The Cayman Islands Representative to the UK attended 100 ceremonial events, official meetings, conferences, and official functions on behalf of the Cayman Islands Government. Among those events were the National Service of Remembrance, led by His Majesty the King, where the Cayman Islands Representative to the UK laid a wreath to remember the valiant contribution of Caymanians, who fought and died for the British Crown in both World Wars and later conflicts. This was the third time in history that UK Overseas Territories Representatives were invited to lay wreaths for their respective Territories, in their own right.



Engagement with the UK Parliament (L-R): Secretary of State for Foreign, Commonwealth and Development Affairs The Rt Hon James Cleverly, Minister for Financial Services & Commerce Hon. Andre Ebanks, Cayman Islands Representative to the UK Dr. Tasha Ebanks Garcia and Speaker of the House of Commons Sir Lindsay Hoyle.



The Cayman Islands lays wreath at the Cenotaph on Whitehall: Representatives from the UK Overseas Territories including Cayman Islands Representative to the UK Dr. Tasha Ebanks Garcia.

CIGO-UK provided support to the Cayman Islands Parliament after receiving an invitation from the Speaker of the House of Commons, Sir Lindsay Hoyle for the Cayman Islands to attend the UK Youth Parliament. For the first time in the 13-year history of the UK's Youth Parliament, voices from the UK Overseas Territories were heard in the halls of the House of Commons. 16-year-old Chad Powell Jr represented the Cayman Islands and delivered a three-minute speech addressing issues facing the youth of the Cayman Islands including challenges with the cost of living, housing, climate change and mental health. Reflecting on the experience, Mr. Powell said: "First I met Yahya Uqaili from the Falkland Islands and then I met people from Montserrat, people from Anguilla. It was really nice seeing all of them there, and then we were taken to another room where all of us were interviewed for the BBC, which was also really cool."

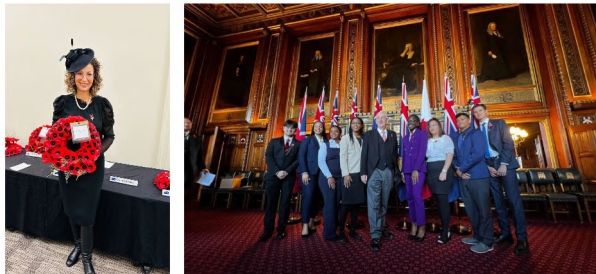


Chad Powell Jr. delivers his speech from the Despatch Box in the House of Commons.

In 2022, over 170 Caymanians and friends of the Cayman Islands gathered in London, England for the second annual Cayman Day. Cayman Day in the UK is a family-friendly event that brings together Caymanians and friends of the Cayman Islands to celebrate Cayman culture and heritage, reconnected with each other and welcome Caymanians, especially students, who have recently relocated to the UK.



Cayman Day (L-R): Minister for Youth, Social, Culture and Heritage Hon. Bernie Bush, Cayman Islands Representative to the UK Dr. Tasha Ebanks Garcia and Minister for Financial Services & Commerce Hon. Andre Ebanks.



Celebrate Cayman

Nature and Scope of Activities

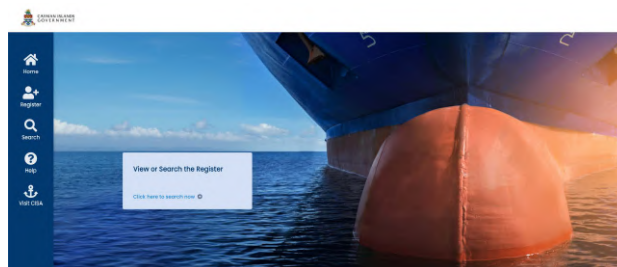
Celebrate Cayman was created in 2018 to coordinate initiatives focused on discovering the Cayman Islands' history, engendering national pride, engaging, educating, and inspiring youth, celebrating our diversity and encouraging connection, and nurturing a spirit of a cultural community. These activities were underpinned by two national milestones: the 60th anniversary of the Cayman Islands Coat of Arms and the 60th anniversary of the Cayman Islands' first written constitution.

The Cayman Islands Government designated 2021 as the year of 'Celebrating Our Seafaring Heritage' and Celebrate Cayman was delegated responsibility to develop a registry to identify and record the names of seafarers that would facilitate the award process. This was an important, natural next step in the Government's national campaign called 'Celebrate Cayman' to reinforce our cultural identity following on from the 60th anniversary of the Coat of Arms, our first symbol of national identity in 2018-2019 and then the 60th anniversary of our first written constitution in 2019-2020.

Our People

- Staff Profile – 100% Caymanian
- 2 full-time civil servants
- 1 part-time/as-needed civil servant

Celebrate Cayman was created to reinforce our cultural identity following on from the 60th anniversary of the Cayman Islands Coat of Arms.



Overview of Key Achievements and Highlights during 2022

Seafarers Registry

The Cayman Islands Seafarers Registry is a searchable, national registry which contains information about seafarers and their contributions to seafaring. For the very first time, the Cayman Islands has a public resource dedicated specifically to capturing and cataloguing information about seafarers.

The Registry, which launched in late May 2020, is a resource that supports the people of the Cayman Islands in identifying, retaining, preserving, researching, teaching and celebrating our heritage and our culture. It also helps ensure that future generations have the opportunity to learn about and experience our Islands' unique cultural heritage.

The Registry was also a critical resource in identifying individuals who were recognised at the Seafaring Heritage District Celebrations.

In July and August 2021, Celebrate Cayman visited communities across the Cayman Islands to promote the Cayman Islands Seafarers Registry. In addition to learning about the Registry, attendees had the opportunity to access complementary health and wellness checks, share seafaring stories in the memory booth, enjoy seafaring-themed activities, socialise with seafarers, and more.

Within the first few months of launch, the Registry had over 1,200 seafarers on record. Crowd restrictions imposed because of the COVID-19 pandemic postponed the completion of the

campaign and the recognition of our seafarers at the Seafaring Heritage District Celebrations until November 2022.

Celebrate Cayman hosted six separate events in communities across the Cayman Islands between 15 November and 29 November 2022.

East End	East End Civic Centre	Tuesday, November 15
North Side	Craddock Ebanks Civic Centre	Wednesday, November 16
Cayman Brac/ Little Cayman	Aston Rutty Civic Centre	Thursday, November 17
Savannah/ Bodden Town	Savannah SDA Church	Tuesday, November 22
West Bay	Wesleyan Holiness Church	Wednesday, November 23
George Town	Kings SDA Church	Tuesday, November 29

Eligible recipients were identified based on records retained by the Cayman Islands Seafarers Registry, previous National Heroes Day nominations, The Cayman Islands Seafarers Association, the Southwell Years book, Ms Gwen Bush's notebooks (currently held by the Cayman Islands National Archives), as well as other government records. Celebrate Cayman initiated another registration drive to ensure the registry captured as many persons, whether alive or deceased, as possible. As a result, the Cayman Islands Seafarers Registry currently lists over 3,000 individuals.

During the Seafaring Heritage District Celebrations, seafarers from the various communities throughout the Cayman Islands were honoured. Former pioneers of the seafaring industry or their surviving loved ones attended the celebrations in recognition of the nation-building contributions made during their times of service. Efforts to connect over 1,000 names to communities/districts and register additional seafarers are ongoing.

In time, the focus will shift to the further development of the Cayman Islands Seafarers Registry to enhance its usage and allow for the uploading of photos, licenses, and other relevant materials of significance.

Platinum Jubilee Celebrations

In 2022, Her Majesty Queen Elizabeth II became the first British monarch to celebrate a Platinum Jubilee – seventy years of service, having acceded to the throne on 6 February 1952.

At the request of His Excellency the Governor, Cabinet appointed Cabinet Secretary Samuel Rose to serve as Chair of the Steering Committee for planning the local celebrations to mark the occasion.

By way of background, throughout the United Kingdom, the Commonwealth and around the world, there were year-long activities as communities came together to celebrate The Queen's historic reign. Celebrations included public events and

community activities, as well as national moments of reflection on The Queen's 70 years of service. Communities, businesses, and organisations across the UK, its Overseas Territories, and the Commonwealth organised and hosted their unique celebrations, events, and activities.

The Government and the people of the Cayman Islands joined in the celebrations to recognise this historic occasion. Locally, our focal point was on the Platinum Jubilee Weekend in June which took place over the same extended long weekend as the celebrations in the United Kingdom – Thursday 2 June through Monday 6 June 2022.

The following activities were delivered to commemorate the occasion:

- Special Meeting of Parliament
- Photography and Art Exhibition at the Cayman Islands National Museum
- The Official Lighting of the Beacon (and preceding Proclamation)
- Plant a Tree for Jubilee
- Queen's Birthday Garden Party and Parade
- Platinum Jubilee Car Show
- Service of Thanksgiving
- Grand Fireworks Display

Due to inclement weather, some events were postponed and/or cancelled:

- Children's Tea Party (cancelled)
- Platinum Jubilee Concert (cancelled)
- Cayman Islands Air Show and Static Display (postponed until December 2022)

In addition to providing essential support to the Cabinet Secretary and the Steering Committee, Celebrate Cayman assumed responsibility for four events:

- Official Lighting of the Beacon
- Service of Thanksgiving
- Grand Fireworks Display
- Platinum Jubilee Concert (cancelled)

Official Beacon Lighting and Proclamation

On Thursday, 2 June 2022, at 2 pm local time, Town Criers from around the world were invited to proclaim the lighting of the beacons later that same evening. In Grand Cayman, Craig Merren, Cert. Hon. made his way around Heroes Square in downtown George Town on a bicycle, backing the news that the beacons in the Cayman Islands would be lit in tribute to Her Majesty Queen Elizabeth II on her Platinum Jubilee – seventy years on the throne. The proclamation was made after Deal Ebanks and Ariane Leigh Ebanks Andino blew conch shells, a traditional Caymanian way of alerting the town's folk that dates back well over 100 years.

In recognition of Her Majesty Queen Elizabeth II's long and

selfless service, more than 2,022 beacons were lit throughout the United Kingdom, Channel Islands, Isle of Man and UK Overseas Territories, and one in each of the capital cities of Commonwealth countries. The Principal Beacon was lit in a special ceremony at Buckingham Palace. The beacons provided an opportunity for local communities, individuals, and organisations to pay tribute to Her Majesty as part of the official Platinum Jubilee celebrations.

In the Cayman Islands, two beacons were lit – one on Cayman Brac at Christopher Columbus Gardens and the other on Grand Cayman at Pedro St James. The beacon at Pedro St James was lit by His Excellency The Governor, Martyn Roper OBE who received the torch from female representatives of the uniform services in the Cayman Islands – specifically the Girls Brigade, Cayman Islands Cadet Corps, Cayman Islands Regiment, and the Royal Cayman Islands Police Service. These seven women were chosen to participate in this ceremony to commemorate each decade of Her Majesty's reign and as a symbol of the importance and power of female leadership and service to the country.

Service of Thanksgiving

With its theme, 'The Spirit to Serve', this Service of Thanksgiving held at Elmslie Memorial Church in Grand Cayman on Sunday, 5 June 2022 recognised Her Majesty Queen Elizabeth II's long and selfless service and this remarkable milestone in her reign of 70 years. The service included special readings, selected for the occasion, musical performances, scriptures, and sermons around the theme. Similar services were held at the Baptist Church in Little Cayman and at the Aston Rutty Centre in Cayman Brac.

Grand Fireworks Display

Five separate fireworks displays were strategically located along the western coastline of Grand Cayman and were ignited simultaneously. For approximately 15 minutes, residents enjoyed the colourful displays in red, white, and blue along with the Platinum Jubilee purple mixed in throughout. During the fireworks, a custom musical mix combining Caymanian favourites, British best sellers, famous pop, and royal-inspired hits, pulsed through the airwaves on Radio Cayman 89.9FM and at distinct locations along the water's edge to accompany the fireworks display.

Cayman Brac residents enjoyed a fireworks display as well.

National Mourning – Her Late Majesty The Queen

On Thursday, 8 September 2022, at 15:10 BST, Her Majesty Elizabeth II, Queen of the United Kingdom and the other Commonwealth realms, and the longest-reigning British monarch, died of old age at Balmoral Castle in Scotland, at the age of 96. The Queen's death was publicly announced at 18:30 BST.

The Cayman Islands immediately joined all other territories in adhering to the period of mourning as set out by the Royal family and the UK government. The official period of mourning

in the Cayman Islands was from Thursday, 8 September to Tuesday, 20 September.

For this period of national mourning, Celebrate Cayman supported and coordinated opportunities for people across the Cayman Islands to come together and connect as a community during this time of reflection, respect, and reverence for the Late Queen's great legacy.

Activities during the period included:

8 Sep	National Mourning begins
9 Sep	96-Gun Salute held
10 Sep	Ships give 9 short blasts
11 Sep	Reading of Proclamation
12 Sep	Special Meeting of Parliament
13 Sep	Deputy Governor plants mahogany tree
14 Sep	Church bells toll for 96 seconds
15 Sep	Aircraft fly-overs and floral tributes
17 Sep	National Day of Prayer observed
18 Sep	National Day of Prayer observed
19 Sep	State Funeral declared a public holiday
19 Sep	Special programme hosted on Radio Cayman
19 Sep	Radio stations go silent for 2 minutes
20 Sep	National Mourning ends



Internal & External Audit Updates

The Cabinet Office is compliant and has submitted and met all relevant legislative deadlines.

Contact Information

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Celebrate Cayman Project Team

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Grand Cayman KY1-9000
Emails: celebratecayman@gov.ky
Website: www.celebratecayman.ky/contact

Appendix 1

Financial Statements for the year
ended 31st December, 2022



GOVERNMENT OF THE CAYMAN ISLANDS

CABINET OFFICE

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st DECEMBER 2022

CABINET OFFICE

Financial Statements for the year ended 31 December 2022

CONTENTS

	Page
Statement of Responsibility for the Financial Statements	3
Auditor General's Report	4-5
Statement of Financial Position	6
Statement of Financial Performance	7
Statement of Changes in Net Worth	8-9
Statement of Cash Flows	10
Notes to the Financial Statements	11-38



CABINET OFFICE

Cayman Islands Government
Government Administration Building
Grand Cayman, Cayman Islands

STATEMENT OF RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

These financial statements have been prepared by the Cabinet Office in accordance with the provisions of the *Public Management and Finance Act (2020 Revision)*.

We accept responsibility for the accuracy and integrity of the financial information in these financial statements and their compliance with the *Public Management and Finance Act (2020 Revision)*.

As Chief Officer, I am responsible for establishing; and have established and maintained a system of internal controls designed to provide reasonable assurance that the transactions recorded in the financial statements are authorised by the Act, and properly recorded the financial transactions of the Cabinet Office.

As Chief Officer and Chief Financial Officer, we are responsible for the preparation of the Cabinet Office financial statements, representation and judgements made in these statements.

The financial statements fairly present the financial position, financial performance and cash flows of the Cabinet Office for the financial year ended 31 December 2022.

To the best of our knowledge, we represent that these financial statements:

- (a) Completely and reliably reflect the financial transactions of the Cabinet Office for the year ended 31 December 2022;
- (b) fairly reflect the financial position as at 31 December 2022 and performance for the year ended 31 December 2022;
- (c) comply with International Public Sector Accounting Standards as set out by International Public Sector Accounting Standards Board. Where guidance is not available, the financial statements comply with International Financial Reporting Standards (IFRS) Accounting Standards issued by the IFRS Board and the International Accounting Standards Board.

We also accept responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance that the transactions recorded in the financial statements are authorized by law and properly record the financial transactions of the Cabinet Office.

The Office of the Auditor General conducts an independent audit and expresses an opinion on the accompanying financial statements. The Office of the Auditor General has been provided access to all the information necessary to conduct an audit in accordance with International Standards on Auditing.

Samuel Rose
Cabinet Secretary & Chief Officer, JP

Date 29 April 2023

Krista Seymour-Mohammed
Chief Financial Officer

Date 29 April 2023



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AUDITOR GENERAL'S REPORT

To the Members of Parliament and the Chief Officer of Cabinet Office

Opinion

I have audited the financial statements of Cabinet Office (the "Office"), which comprise the statement of financial position as at 31 December 2022 and the statement of financial performance, statement of changes in net worth and cash flows statement for the year ended 31 December 2022, and notes to the financial statements, including a summary of significant accounting policies as set out on pages 11 to 38.

In my opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Office as at 31 December 2022 and its financial performance and its cash flows for the year ended 31 December 2022 in accordance with International Public Sector Accounting Standards.

Basis for Opinion

I conducted my 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 my report. I am independent of the Office in accordance with the International Ethics Standards Board for Accountants' *Code of Ethics for Professional Accountants (IESBA Code)*, together with the ethical requirements that are relevant to my audit of the financial statements in the Cayman Islands, and I have fulfilled my other ethical responsibilities in accordance with these requirements and the IESBA Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

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 International Public Sector Accounting Standards and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Office'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 Office or to cease operations, or has no realistic alternative but to do so.

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

AUDITOR GENERAL'S REPORT

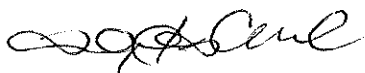
Auditor's Responsibilities for the Audit of the Financial Statements

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 my 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 skepticism 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 Office'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 Office's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my 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 Office to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I have undertaken the audit in accordance with the provisions of section 60(1)(a) of the *Public Management and Finance Act (2020 Revision)*. I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.



Angela Cullen, CPFA
Acting Auditor General

29 April 2023
Cayman Islands

CABINET OFFICE
STATEMENT OF FINANCIAL POSITION
AS AT 31 December 2022
(Expressed in Cayman Islands Dollars)

GOVERNMENT OF THE CAYMAN ISLANDS						
STATEMENT OF FINANCIAL POSITION						
AS AT 31 DECEMBER 2022						
Prior Year Actual Restated CI\$000		Note	Curren t Year Actual CI\$000	Original Budget CI\$000	Final Budget CI\$000	Variance (Original vs Actual) CI\$000
	Current Assets					
6,681	Cash and cash equivalents	2	6,151	5,056	5,056	(1,095)
1,750	Trade receivables	3	1,202	1,529	1,529	327
572	Other receivables	3	1,268	309	309	(959)
182	Prepayments		55	3	3	(52)
9,185	Total Current Assets		8,676	6,897	6,897	(1,779)
	Non-Current Assets					
-	Trade receivables	3	-	31	31	31
999	Property, plant and equipment	4	1,080	1,316	1,246	236
5	Intangible assets	5	2	30	30	28
1,004	Total Non-Current Assets		1,082	1,377	1,307	295
10,189	Total Assets		9,758	8,274	8,204	(1,484)
	Current Liabilities					
16	Trade payables	6	2	97	97	95
658	Accruals and other liabilities	6	618	26	26	(592)
59	Unearned revenue	7	50	6	6	(44)
529	Employee entitlements	8	494	15	15	(479)
12	Provisions	21	12	-	-	(12)
1,187	Repayment of surplus	9	654	204	134	(450)
2,461	Total Current Liabilities		1,830	348	278	(1,482)
2,461	Total Liabilities		1,830	348	278	(1,482)
7,728	Net Assets		7,928	7,926	7,926	(2)
	Equity					
7,538	Contributed capital		7,738	7,742	7,742	4
190	Revaluation reserve		190	184	184	(6)
7,728	Total net assets/equity		7,928	7,926	7,926	(2)

The accounting policies and notes on pages 11-38 form an integral part of these financial statements.

CABINET OFFICE
STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 31 December 2022
(Expressed in Cayman Islands Dollars)

Prior Year Actual CI\$000		Note	Current Year Actual CI\$000	Original Budget CI\$000	Final Budget CI\$000	Variance (Original vs Actual) CI\$000
	Revenue					
11,969	Sales of goods & services	10	13,315	13,565	12,978	250
2	Investment revenue	11	22	-	-	(22)
11,971	Total Revenue		13,337	13,565	12,978	228
	Expenses					
7,504	Personnel costs	12	8,120	9,051	8,707	931
3,236	Supplies and consumables	13	4,375	4,220	3,977	(155)
82	Leases	13	156	-	-	(156)
159	Depreciation and amortization	4 & 5	158	294	294	136
10	Litigation costs		-	-	-	-
10,991	Total Expenses		12,809	13,565	12,978	756
	Other Gains/(Losses)					
4	Net gains on financial and non-financial instruments	14	(46)	-	-	46
984	Surplus for the year		482	-	-	(482)

The accounting policies and notes on pages 11-38 form an integral part of these financial statements.

CABINET OFFICE
STATEMENT OF CHANGES IN NET WORTH
FOR THE YEAR ENDED 31 December 2022
(Expressed in Cayman Islands Dollars)

		Contributed Capital	Revaluation Reserve	Accumulated Surplus/ (deficits)	Total Net worth	Original Budget	Final Budget	Variance (Orig. vs Actual)
Balance at 31 December 2020		7,027	186	(142)	7,071	6,850	6,850	(221)
Prior year adjustments	1	-	-	(1)	(1)	-	-	1
Restated balance		7,027	186	(143)	7,070	6,850	6,850	(220)
Changes in net worth for 2021								
Gain/(loss) on property revaluation		-	4	-	4	-	-	(4)
Equity Investment from Cabinet	4	121	-	-	121	90	283	(31)
Ministry reorganization 1 July 2021		361	-	-	361	-	121	(361)
Repayment of surplus to Cabinet		-	-	(984)	(984)	-	-	984
Surplus for the year		-	-	984	984	-	-	(984)
Balance at 31 December 2021		7,509	190	(143)	7,556	6,940	7,254	(616)

The accounting policies and notes on pages 11-38 form an integral part of these financial statements.

CABINET OFFICE
STATEMENT OF CHANGES IN NET WORTH
FOR THE YEAR ENDED 31 December 2022
(Expressed in Cayman Islands Dollars)

(continued)

	Note	Contributed Capital	Revaluation Reserve	Accumulated Surplus/ (deficits)	Total Net worth	Original Budget	Final Budget	Variance (Orig. vs Actual)
Balance at 31 December 2021		7,509	190	(143)	7,556	7,658	7,658	102
Prior year adjustments	25		-	172	172	-	-	(172)
Restatement of prior year figures				172	172			(172)
Restated balance		7,509	190	201	7,900	7,658	7,658	(242)
Changes in net worth for 2022								
Equity Investment from Cabinet	4	200	-	-	200	269	200	69
Repayment of Surplus to Cabinet		-	-	(654)	(654)	-	-	654
Surplus for the year		-	-	482	482	-	-	(482)
Total recognized revenues and expenses for the year		200	-	(172)	28	269	200	241
Balance at 31 December 2022		7,709	190	29	7,928	7,927	7,858	(1)

Equity investments to the Cabinet Office during the financial year consisted of funds related to the purchase of computer and communications equipment, upgrades to studio equipment and building.

The accounting policies and notes on pages 11-38 form an integral part of these financial statements.

CABINET OFFICE
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 December 2022
(Expressed in Cayman Islands Dollars)

Prior Year Actual		Actual Current Year	Original Budget	Final Budget	Variance (Original vs Actual)
CI\$'000		CI \$'000	CI \$'000	CI \$'000	CI \$'000
	Cash flows managed on behalf of Cabinet				
	Operating Activities				
	<i>Cash received</i>				
3,514	Sale of goods and services - third party	1,540	1,222	1,222	(318)
9,606	Outputs to Cabinet	11,354	12,343	11,756	989
2	Interest received	22	-	-	(22)
13,122	Total cash received	12,916	13,565	12,978	649
	<i>Cash used</i>				
(8,088)	Personnel costs	(8,534)	(9,051)	(8,707)	(517)
(3,207)	Supplies and consumables	(3,505)	(4,220)	(3,977)	(715)
(1)	Financing/interest expense	15	-	-	(15)
(11,296)	Total cash used	(12,024)	(13,271)	(12,684)	(1,247)
1,826	Net cash flows (used)/ from operating activities	892	294	294	(598)
	Investing activities				
	<i>Cash used</i>				
(105)	Purchase of property, plant and equipment	(235)	(269)	(269)	(34)
(105)	Total cash used	(235)	(269)	(269)	(34)
(105)	Net cash flow used by investing activities	(235)	(269)	(269)	(34)
	Financing activities				
	<i>Cash received</i>				
59	Equity Investment from Org 40	-	269	269	269
59	Total cash received	-	269	269	269
	<i>Cash used</i>				
145	Ministry Reorganization	1	-	-	(1)
-	Repayment of Surplus to Org 40	(1,187)	-	-	1,187
204	Total cash used	(1,186)	-	-	1,186
204	Net cash flows from financing activities	(1,186)	269	269	1,455
1,925	Net (decrease)/ increase in cash and cash equivalents held	(529)	294	294	823
4,755	Cash and cash equivalents at beginning of the year	6,680	4,762	4,762	(1,918)
6,680	Cash and cash equivalents at the end of the year	6,151	5,056	5,056	(1,095)

The accounting policies and notes on pages 11-38 form an integral part of these financial statements.

CABINET OFFICE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 December 2022
(Expressed in Cayman Islands Dollars)

Description and principal activities

The Cabinet Office (“the Office”) is a Government owned entity as defined by section 2 of the Public Management and Finance Act (2020 Revision) (“the Act”) and it is domiciled in the Cayman Islands.

Its principal activities and operations include all activities carried out in terms of the outputs purchased by the Premier as defined in the Plan and Estimates for the Government of Cayman Islands for the fiscal year ending 31 December 2022.

The Cabinet Office has reported the activities and trust monies that it administers on behalf of Cabinet.

Note 1: Significant Accounting Policies

(a) Basis of preparation

These financial statements have been prepared in accordance with International Public Sector Accounting Standards (IPSAS) issued by the International Federation of Accountants and its International Public Sector Accounting Standards Board (IPSASB) using the accrual basis of accounting. Where additional guidance is required, International Financial Reporting Standards (IFRS) issued by the International Accounting Standards Board are used.

Certain new accounting standards have been published that are not mandatory for the 31 December 2022 reporting period and have not been early adopted by the Office.

IPSAS 41, Financial Instruments was issued in August 2018 and shall be applied for financial statements covering periods beginning on or after 1 January 2023. IPSAS 41 established new requirements for classifying, recognizing and measuring financial instruments to replace those in IPSAS 29, Financial Instruments: Recognition and Measurement. It is anticipated that IPSAS 41 will not have a significant impact on Portfolio’s financial statements. This will be assessed more fully in the next financial year.

IPSAS 42, Social Benefits was issued in December 2018 and shall be applied for financial statements covering periods beginning on or after 1 January 2023. IPSAS 42 defined social benefits and determines when expenses and liabilities for social benefits are recognized and how they are measured. It is anticipated that IPSAS 41 will not have a significant impact on Portfolio’s financial statements. This will be assessed more fully in the next financial year.

IPSAS 43 issued in January 2022, amended the scope of IPSAS 16 by defining investment property to include both owned investment property and property held by a lessee as a right-of-use asset. IPSAS 43 introduces a right-of-use model that replaces the risks and rewards incidental to ownership model in IPSAS 13, Leases. For lessors, IPSAS 43 substantially carries forward the risks and rewards incidental to ownership model in IPSAS 13. IPSAS 43 has an effective date of January 1, 2025. Earlier application is permitted in certain circumstances.

CABINET OFFICE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 December 2022
(Expressed in Cayman Islands Dollars)

Note 1: Significant Accounting Policies (continued)

(a) Basis of preparation (continued)

IPSAS 44, Non-current Assets Held for Sale and Discontinued Operations was issued in May 2022. An entity shall apply this amendment for annual financial statements covering periods beginning on or after January 1, 2025. Earlier application is permitted. If an entity applies the amendments for a period beginning before January 1, 2025, it shall disclose that fact and apply IPSAS 44 at the same time.

IPSAS 44 specifies the accounting for assets held for sale and the presentation and disclosure of discontinued operations. It requires assets that meet the criteria to be classified as held for sale to be:

- Measured at the lower of carrying amount and fair value less costs to sell and depreciation on such assets to cease; and
- Presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance.

Segment reporting has been included in accordance with IPSAS 18.

The financial statements have been prepared on a going concern basis and the accounting policies set out below have been applied consistently to all periods presented. The financial statements are presented in Cayman Islands dollars using the historical cost basis of accounting, except the revaluation method adopted for buildings. The figures used in the presentations have been rounded to the nearest thousand.

(b) Reporting Period

The reporting period is the year ended 31 December 2022.

(c) Budget amounts

The original budget amounts for the year ended 31 December 2022 financial period are as presented in the 2022 and 2023 Budget Statements and approved by the Parliament on 8th December 2021.

Any changes to the original budget are reflected in the final budget. As required by the Act, budgets are presented on the same basis as the annual financial statements. The 2022 final budget includes amounts for any unused appropriations that were transferred to the 2023 financial year, as provided under Section 9(5) of the Public Management and Finance Act (2020 Revision). The Cabinet Office did not request any supplementary funding during the 2022 financial year.

As required by Act, budgets are presented on the same basis as the annual financial statements. Throughout these financial statements, positive variances between actual and budget are shown as whole numbers and negative variances are shown in brackets.

CABINET OFFICE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 December 2022
(Expressed in Cayman Islands Dollars)

Note 1: Significant Accounting Policies (continued)

(d) Judgments and Estimates

The preparation of financial statements in conformity with International Public Sector Accounting Standards requires judgments, estimates, and assumptions affecting the application of policies and reported amounts of assets and liabilities, revenue and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the reporting period and in any future periods that are affected by those revisions.

(e) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, cash in-transit and bank accounts with a maturity of no more than three months at the date of acquisition.

When there is objective evidence that a financial asset or group of financial assets is impaired the losses are recognised as a loss in the Statement of Financial Performance.

(f) Prepayments

The portion of recognised expenditure paid in advance of receiving goods and/or services has been recognised as a prepayment.

(g) Property, Plant and Equipment

Property, plant and equipment except land and buildings, is stated at historical cost less accumulated depreciation. Items of property, plant and equipment are initially recorded at cost. Where an asset is acquired for nil or nominal consideration, the asset is recognized initially at fair value, where fair value can be reliably determined, and as revenue in the Statement of Financial Performance in the year in which the asset is acquired.

Asset Revaluation

In accordance with IPSAS 17, when an item of property, plant, and equipment is revalued, any accumulated depreciation at the date of the revaluation is eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

Property (land, buildings and structures) were revalued as at the 1 January 2021 by in-house professionals with the exception of specialized buildings which were contracted to independent evaluators and are stated at revalued amounts less accumulated depreciation. The next revaluation is set to take place on 1 January 2026.

**CABINET OFFICE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 December 2022
(Expressed in Cayman Islands Dollars)**

Note 1: Significant Accounting Policies (continued)

(g) Property, Plant and Equipment (continued)

Valuation methods

The property valuations have been prepared in accordance with the standards and the guidance notes provided by the Royal Institute of Chartered Surveyors (RICS). Particular regard should be paid to the following definitions and methodology having been adopted in the assessment of value:

- Fair Value (Market Value) defined in accordance with IFRS 13 Fair Value Measurement as follows: "The price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date."
- Fair Value (Existing Use Value) extends the definition of Fair Value (Market Value) in "assuming that the buyer is granted vacant possession of all parts of the property required by the business and disregarding potential alternative uses and any other characteristics of the property that would cause its market value to differ from that needed to replace the remaining service potential at least cost."
- Specialized Assets: specialized assets are those for which no market exists for the current use. Specialized assets are valued using the Depreciated Replacement Cost method (DRC valuation).
- The definition of 'Depreciated Replacement Cost', as contained in The Standards, is as follows: "The current cost of replacing an asset with its modern equivalent asset less deductions for physical deterioration and all relevant forms of obsolescence and optimization."

Valuation assumptions

Plant and machinery have only been included in the valuation of building assets where these form an integral part of the fabric of the building (e.g. lifts or air conditioning equipment) or where it performs a task crucial to the continuation of the existing use (e.g. swimming pools). Unless specifically stated otherwise, it is assumed that such items are reflected in the unit building cost.

It is assumed that all properties have the required planning consents and certificates for use and construction. Where Fair Value (or land value in a DRC valuation) relies on obtaining an alternative planning consent the alternative use has been derived from consideration of prevailing land uses in the immediate area and Local Planning Policies and practice.

Where an asset has been valued by Depreciated Replacement Cost (DRC) it is subject to the prospect and viability of the asset continuing to be used for the existing use. These valuations do not take into account

CABINET OFFICE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 December 2022
(Expressed in Cayman Islands Dollars)

Note 1: Significant Accounting Policies (continued)

(g) Property, Plant and Equipment (continued)

any form of selling or purchase costs, tax (including Stamp Duty), inflation or finance costs. In Cayman, there is no tax on property except for Stamp Duty which is ordinarily required to be paid by a purchaser.

Valuations of each 'specialized building' state their total asset value and the (depreciated) value of the respective building. Those with a depreciated building value greater than \$500,000 also state figures for their 'component' parts. Buildings valued by the investment or comparison methods of valuation also state figures for their respective land values. These do not compute to reflect actual building values but indicate the inherent value attributing to the land only.

Where applicable, the remaining economic life of the building and/or building components has been indicated. This is the period during which the building element is anticipated to have a future useful economic life for its existing purpose.

In preparing the valuations, information has been obtained from the following sources:

- Cayman Islands Government 2002 Asset Register.
- Cayman Islands Government Land Registry Database
- Caymanlandinfo System (Mapping, aerial photography, evidence of comparable sales and lettings).
- Copies of and extracts from leases.
- Architect scaled floor plans.
- Ministries and users / occupiers of operational property assets.

Land areas (where stated) are provided for guidance only and are quoted from the Land Registers or otherwise from Caymanlandinfo database. Any building floor areas supplied have been obtained from one of the following sources:

- Measurements taken on site.
- Measurements extracted from Cayman Islands Government property records.
- Land and Buildings were revalued as entire classes of asset.

Depreciation is expensed on a straight-line basis at rates calculated to allocate the cost or valuation of an item of property, plant and equipment (other than land); less any estimated residual value, over its estimated useful life.

Asset Type

- Buildings and structures
- Building fit-out (when accounted for separately)
- Leasehold Improvement

Estimated Useful life

10 – 60 years
 5 – 25 years
 shorter of the unexpired period
 of the lease or the useful life
 improvement

CABINET OFFICE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 December 2022
(Expressed in Cayman Islands Dollars)

Note 1: Significant Accounting Policies (continued)

(g) Property, Plant and Equipment (continued)

- | | |
|----------------------------------|--------------|
| • Computer Equipment | 3 – 10 years |
| • Office equipment and furniture | 3 – 25 years |
| • Motor vehicles | 3 – 20 years |
| • Other equipment | 5 - 20 years |

Disposals

Gains and losses on disposals of property, plant and equipment are determined by comparing the sale proceeds with the carrying amount of the asset. Gains and losses on disposals during the period are included in the Statement of Financial Performance.

(h) Employee Benefits

Employee entitlements to salaries and wages, annual leave, long service leave, retiring leave and other similar benefits are recognised in the Statement of Financial Performance when they are earned by employees. Employee entitlements to be settled within one year following the year-end are reported as current liabilities at the amount expected to be paid.

Pension contributions for employees of the Cabinet Office are paid to the Public Service Pension Fund and administered by the Public Service Pension Board (the “Board”). Contributions of 12% - employer 6% and employee 6% - on basic salary, acting allowance or duty allowance are made to the fund by the Cabinet Office.

Prior to 1 January 2000 the Board operated a defined benefit scheme. With effect from 1 January 2000, the Board continued to operate a defined benefit scheme for existing employees and a defined contribution scheme for all new employees. Obligations for contribution to defined contribution retirement plans are recognised in the Statement of Financial Performance as they are earned by employees. Obligations for defined benefit retirement plans are excluded from these financial statements as they are centralized and therefore, reported in the Consolidated Financial Statements for the Entire Public Sector of the Cayman Islands Government.

(i) Revenue

Revenue is recognised in the accounting period in which it is earned. Revenue received but not yet earned at the end of the reporting period is recognised as a liability (unearned revenue). The Cabinet Office derives its revenue through the provision of services to Cabinet, to other agencies in government and to third parties. Revenue is recognised at fair value of services provided.

(j) Expenses

Expenses are recognised in the accounting period in which they are incurred.

CABINET OFFICE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 December 2022
(Expressed in Cayman Islands Dollars)

Note 1: Significant Accounting Policies (continued)

(k) Operating leases

Leases where a significant portion of the risks and rewards of ownership are retained by the lessor are classified as operating leases. Payments made under the operating leases are recognised as expenses on a straight-line basis over the lease term.

(l) Financial Instruments

The Cabinet Office is party to financial instruments as part of its normal operations. These financial instruments include bank accounts, short term deposits, trade and other accounts receivables and trade and accounts payable, all of which are recognised in the Statement of Financial Position.

Classification

A financial asset is classified as any asset that is cash, a contractual right to receive cash or another financial asset, exchange financial instruments under conditions that are potentially favourable. Financial assets comprise of cash and cash equivalents and receivables.

A financial liability is any liability that is a contractual obligation to deliver cash or another financial instrument or to exchange financial instruments with another enterprise under conditions that are potentially unfavourable. Financial instruments comprise of accounts payable, accrued expenses and surplus payable.

Recognition

The Cabinet Office recognises financial assets and financial liabilities on the date it becomes party to the contractual provisions of the instrument. From this date, any gains and losses arising from changes in fair value of the assets and liabilities are recognised in the Statements of Financial Performance.

Measurement

Financial instruments are measured initially at cost which is the fair value of the consideration given or received. Subsequent to initial recognition all financial assets are recorded at historical cost, which is considered to approximate fair value due to the short-term or immediate nature of these instruments.

Financial liabilities are subsequently measured at amortised cost, being the amount at which the liability was initially recognised less any payment plus any accrued interest of the difference between that initial amount and the maturity amount.

De-recognition

A financial asset is de-recognized when the Cabinet Office realises the rights to the benefits specified in the contract or loses control over any right that comprise that asset. A financial liability is derecognised when it is extinguished, that is when the obligation is discharged, cancelled, or expired.

CABINET OFFICE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 December 2022
(Expressed in Cayman Islands Dollars)

Note 1: Significant Accounting Policies (continued)

(m) Contingent Liabilities and Assets (including guarantees)

Contingent liabilities and assets are reported at the point the contingency becomes evident. Contingent liabilities are disclosed when there is a possible obligation or present obligations that may, but probably will not, require an outflow of resources. Contingent assets are disclosed if it is probable that the benefits will be realised.

(n) Foreign Currency

Foreign currency transactions are recorded in Cayman Islands dollars using the exchange rate in effect at the date of the transaction. Foreign currency gains or losses resulting from settlement of such transactions are recognised in the Statement of Financial Performance.

At the end of the reporting period the following exchange rates are to be used to translate foreign currency balances.

- Foreign currency monetary items are to be reported in Cayman Islands dollars using the closing rate at period-end date;
- Non-monetary items which are carried in terms of historical cost denominated in a foreign currency are reported in Cayman Islands dollars using the exchange rate at the date of the transaction; and
- Non-monetary items that are carried at fair value denominated in a foreign currency are reported in Cayman Islands dollars using the exchange rates that existed when the fair values were determined.

(o) Revenue from Non-Exchange Transactions

The Cabinet Office receives various services from other government entities for which payment is made by the Cayman Islands Government. The Cabinet Office has designated these non-exchange transactions as Services in-Kind as defined under IPSAS 23- Revenue from non-exchange transactions. When fair values of such services can be reliably estimated then the non-exchange transaction is recorded as an expense and an equal amount is recorded in other income as a service in-kind. Where services in-kind offered are directly related to construction or acquisition of property, plant and equipment (PP&E), such service in-kind is recognized in the cost of the PP&E.

CABINET OFFICE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 December 2022
(Expressed in Cayman Islands Dollars)

Note 2: Cash and cash equivalents

Cash and cash equivalents include cash on hand, bank accounts in the name of the Cabinet Office maintained at Royal Bank of Canada and short-term deposits invested with the Cayman Islands Government Treasury. As at 31 December 2022, the Cabinet Office's cash balances were as presented below. No restricted cash balances were held by the Cabinet Office at 31 December 2022 (2021: Nil).

Prior Year CI\$'000	Description	Current Year CI\$'000	Budget CI\$'000	Variance CI\$'000
3,923	Operational Current Account - KYD	4,000	2,315	(1,685)
10	Cash in Transit	17	51	34
10	Payroll Current Account	(809)	66	875
2,616	Deposits held with Treasury	2,631	2,614	(17)
23	Operational Current Account - USD	87	10	(77)
99	Other Bank Accounts	225	-	(225)
6,681	Cash and cash equivalents	6,151	5,056	(1,095)

Note 3: Trade receivables and other receivables

As at 31 December 2022 all overdue receivables have been assessed and appropriate provisions made.

Prior Year Restated CI \$'000	Trade Receivables	Current Year CI \$'000	Budget CI\$'000	Variance CI\$'000
1,959	Sale of goods and services	-	1,421	1,421
1,593	Receivables from Cabinet and other Ministries	3,906	853	(3,053)
(1,802)	Less: provision for doubtful debts	(2,704)	(714)	1,990
1,750	Net Trade receivables	1,202	1,560	358

Included in Trade receivables is \$1.2M relating to output receivables from Cabinet and other Ministries.

CABINET OFFICE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 December 2022
(Expressed in Cayman Islands Dollars)

Note 3: Trade receivables and other receivables (continued)

Prior Year CI \$'000	Maturity Profile	Current Year CI \$'000	Budget CI\$'000	Variance CI\$'000
1,536	Current	-	-	-
263	Past due 1-30 days	1,397	1,365	(32)
64	Past due 31-60 days	852	78	(774)
115	Past due 61-90 days	84	47	(37)
1,802	Past due 90 and above	2,897	39	(2,858)
3,780	Total Trade Receivables	5,230	1,529	(3,701)

The provision for doubtful debts has been calculated based on receivable balances 180 days and over and the amounts are fully provided for. Movements in the provision for doubtful debts are as follows:

Prior Year CI \$'000	Description	Current Year CI \$'000	Budget CI\$'000	Variance CI\$'000
1,314	Balance at 1 January 2022	1,802	714	(1,088)
488	Additional provisions made during the year	902	-	(902)
1,802	Provision for Doubtful Debts	2,704	714	(1,990)

Prior Year CI\$'000	Description	Current Year CI\$'000	Budget CI\$'000	Variance CI\$'000
137	Advances	674	2	(672)
12	Dishonoured cheques	13	7	(6)
-	Interest receivable	8	-	(8)
423	Other	573	300	(273)
572	Total Other Receivables	1,268	309	(959)

Included in other receivables is \$200k due from Cabinet relating to equity injections for the current fiscal year.

Prior Year CI \$'000	Maturity Profile	Current Year CI \$'000	Budget CI\$'000	Variance CI\$'000
572	Trade Receipts due in one year	1,268	309	(959)
572	Net Total Other Receivables	1,268	309	(959)

CABINET OFFICE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 December 2022
(Expressed in Cayman Islands Dollars)

Note 4: Property, plant and equipment

Cost of Property, plant & equipment	Plant and equipment	Buildings	Furniture and Other Equipment	Computer Hardware	Office Equipment	Leasehold Improvements	Other assets	Infrastructure	Motor Vehicles	Assets under construction or development	Total	Original Budget	Final Budget	Variance (Orig vs Actual)
Balance as at 1 January 2021	301	896	78	243	14	-	1	167	306	-	2,005	2,050	2,050	45
Additions	5		-	51	-	-	-	22	28	105	210	90	90	(120)
Revaluations	-	(275)		-	-	-	-	-	-	-	(275)	-	-	-
Disposal/ Derecognition	(88)		-	(32)	(5)	-	-	(1)	-	-	(127)			127
Transfers	-	-	58	23	8	218	-	-	-	(105)	202	-	-	(202)
Balance as at 31 December 2021	218	621	135	284	16	218	1	188	334	-	2,015	2,140	2,140	(150)

Cost of Property, plant & equipment	Plant and equipment	Buildings	Furniture and Other Equipment	Computer Hardware	Office Equipment	Leasehold Improvements	Other assets	Infrastructure	Motor Vehicles	Assets under construction or development	Total	Original Budget	Final Budget	Variance (Orig vs Actual)
Balance as at 1 January 2022	218	621	135	284	16	218	1	188	334	-	2,015	2,904	2,904	889
Additions	22	-	34	127	1	-	-	47	-	3	234	234	164	-
Disposal/ Derecognition				-					(45)		(45)	-	-	45
Balance as at 31 December 2022	240	621	169	411	17	218	1	235	289	3	2,204	3,138	3,068	934

CABINET OFFICE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 December 2022
(Expressed in Cayman Islands Dollars)

Note 4: Property, plant and equipment (continued)

<i>Accumulated Depreciation and impairment losses</i>	<i>Plant and equipment</i>	<i>Buildings</i>	<i>Furniture and Other Equipment</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Leasehold Improvements</i>	<i>Other assets</i>	<i>Infrastructure</i>	<i>Motor Vehicles</i>	<i>Assets under construction or development</i>	<i>Total</i>	<i>Original Budget</i>	<i>Final Budget</i>	<i>Variance (Orig vs Actual)</i>
Balance as at 1 January 2021	251	280	39	193	11	-	1	133	246	-	1,153	1,233	1,233	80
Eliminate on Disposal/Derecognition	(88)	(279)	0	(32)	(5)	(0)	(1)	(1)	-	-	(407)	-	-	407
Transfers	-	-	20	18	8	69	-	-	-	-	114			(114)
Depreciation Expense	15	29	7	33	1	8	1	10	50	-	154	235	235	81
Balance as at 31 December 2021	178	30	66	212	14	76	1	140	296	-	1,015	1,468	1,468	453

CABINET OFFICE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 December 2022
(Expressed in Cayman Islands Dollars)

Note 4: Property, plant and equipment (continued)

Accumulated Depreciation and impairment losses	Plant and equipment	Buildings	Furniture and Other Equipment	Computer Hardware	Office Equipment	Leasehold Improvements	Other assets	Infrastructure	Motor Vehicles	Assets under construction or development	Total	Original Budget	Final Budget	Variance (Orig vs Actual)
Balance as at 1 January 2022	178	30	66	212	14	76	1	140	296	-	1,015	1,535	1,535	520
Eliminate on Disposal/Derecognition	-	-	-	-	-	-	(0)	-	(45)	-	(45)	-	-	45
Transfers	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation Expense	17	29	10	60	1	16	0	12	10	-	155	287	287	132
Balance as at 31 December 2022	195	59	76	272	15	92	1	152	261	-	1,125	1,822	1,822	697

Net Book value 31 December 2021	40	591	70	72	2	142	(1)	48	38	(0)	999	671	672	(328)
Net Book value 31 December 2022	45	562	93	139	2	126	-	83	28	3	1,079	1,316	1,246	237

CABINET OFFICE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 December 2022
(Expressed in Cayman Islands Dollars)

Note 5: Intangible Assets

Cost of Intangible Asset	Computer Software	Total	Original Budget	Final Budget	Variance (Orig vs Actual)
Balance as at 1 January 2021	47	47	62	62	15
Disposal/ Derecognition	(4)	(4)	-	-	4
Balance as at 31 December 2021	43	43	62	62	19

Cost of Intangible Asset	Computer Software	Total	Original Budget	Final Budget	Variance (Orig vs Actual)
Balance as at 1 January 2022	43	43	47	47	4
Additions	-	-	35	35	35
Balance as at 31 December 2022	43	43	82	82	39

Accumulated Amortization and impairment losses	Computer Software	Total	Original Budget	Final Budget	Variance (Orig vs Actual)
Balance as at 1 January 2021	37	37	83	83	46
Amortization Expense	5	5	32	32	27
Eliminate on Disposal/Derecognition	(4)	(4)	-	-	4
Balance as at 31 December 2021	38	38	115	115	77

CABINET OFFICE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 December 2022
(Expressed in Cayman Islands Dollars)

Note 5: Intangible Assets (continued)

Accumulated Amortization and impairment losses	Computer Software	Total	Original Budget	Final Budget	Variance (Orig vs Actual)
Balance as at 1 January 2022	38	38	45	45	7
Amortization Expense	3	3	7	7	4
Balance as at 31 December 2022	41	41	52	52	11
Net Book value 31 December 2021	5	5	(53)	(53)	(58)
Net Book value 31 December 2022	2	2	30	30	28

Note 6: Trade payables, accruals and other liabilities

Prior Year Restated CI\$'000	Description	Current Year CI\$'000	Budget CI\$'000	Variance CI\$'000
16	Trade Payables	2	97	95
62	Payroll Deductions	64	-	(64)
563	Accruals	489	13	(476)
-	Core government trade with other public entities	13	2	(11)
33	Other Trade Payables	52	11	(41)
674	Total Trade Payables, Accruals and Other Liabilities	620	123	(497)

Trade and other payables are non-interest bearing and are normally settled on 30-day terms. Other Liabilities mainly relate to funds owed to Cabinet (Org 40). Payroll deductions includes an amount for pensions payable for period ending 30 November, 2022.

Note 7: Unearned Revenue

Prior Year CI\$'000	Description	Current Year CI\$'000	Budget CI\$'000	Variance CI\$'000
59	Unearned Revenue	50	6	(44)
59	Total Unearned Revenue	50	6	(44)

Unearned revenue consists of paid gazette requests not yet published at the end of 2022.

CABINET OFFICE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 December 2022
(Expressed in Cayman Islands Dollars)

Note 8: Employee entitlements

Prior Year CI\$'000	Details	Current Year CI\$'000	Budget CI\$'000	Variance CI\$'000
	<i>Employee entitlements are represented by:</i>			
401	Annual leave	417	-	(417)
128	Other employee entitlements	77	15	(62)
529	Total employee entitlements	494	15	(479)

The annual leave, retirement and long-service leave and other employee entitlements are calculated based on current salary paid to those employees who are eligible for this benefit. Other employee entitlements includes an amount for compensatory time.

Note 9: Surplus Payable

During the 2022 financial year, in accordance with The Public Management and Finance Act (2020 Revision), the Portfolio paid over to the Ministry of Finance a combined surplus from previous years in the amount of \$1.2M.

As at 31 December 2022, the Cabinet Office is reporting a total surplus payable in the amount of \$654k (2021: \$1.2M). The Portfolio's original budget was to break even and therefore the change in surplus payable is unaccounted for. In accordance with the requirements of section 39 (3) of aforementioned Act, the Portfolio is required to repay the surplus generated to the Ministry of Finance. Permission will be sought from the Minister of Finance to retain the surplus achieved in the 2022 fiscal year.

Note 10: Revenue

Prior Year CI\$'000	Description	Current Year CI\$'000	Original Budget CI\$'000	Final Budget CI\$'000	Variance (Original vs Actual) CI\$'000
10,437	Outputs to Cabinet	11,738	12,340	11,756	602
1,398	General sales	1,405	1,156	1,156	(249)
132	Fees and charges	156	66	66	(90)
2	Other	16	-	-	(16)
11,969	Total Sale of Goods & Services	13,315	13,562	12,978	247

CABINET OFFICE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 December 2022
(Expressed in Cayman Islands Dollars)

Note 10: Revenue (continued)

Outputs to Cabinet

Outputs to Cabinet comprise of goods delivered to and services performed on behalf of the Cayman Islands Government.

Fees and charges, General sales, and Other revenue is made up of advertising revenues; gazette fees; administrative fees and user charges levied on the public for the delivery of government services. Certain respective rates and fee structures are gazetted and governed by the relevant revenue Acts and regulations.

During the 2020 financial year, the Cabinet Office began to process requests to the “Cabinet” for the public use of National Symbols (namely the Coat of Arms). Each application levies a fee of \$500; this is included in “Other” fees collected by the Portfolio.

Note 11: Investment Revenue

Prior Year CI\$'000	Description	Current Year CI\$'000	Budget CI\$'000	Variance CI\$'000
2	Interest on Deposits held with Cabinet	22	-	(22)
2	Total Investment Revenue	22	-	(22)

During the 2018 fiscal year, the Cabinet Office placed \$2.5M on internal Treasury Fixed deposit. At December 31, 2022, the deposit balance was \$2.6M and interest earned during the year was \$22k.

CABINET OFFICE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 December 2022
(Expressed in Cayman Islands Dollars)

Note 12: Personnel costs

Prior Year CI\$'000	Description	Current Year CI\$'000	Original Budget CI\$'000	Final Budget CI\$'000	Variance (Original vs Actual) CI\$'000
5,844	Salaries, wages and allowances	6,375	7,164	6,854	789
1,128	Health care	1,313	1,498	1,482	185
319	Pension	344	384	366	40
182	Leave	73	-	-	(73)
31	Other Personnel related costs	15	5	5	(10)
7,504	Total Personnel Cost	8,120	9,051	8,707	931

Personnel Costs for the fiscal year ending December 31, 2022 was approximately \$8.1M. It includes salaries, allowances, health care costs, pension costs and costs related to unused leave at the end of the financial year.

Note 13: Supplies and consumables

Prior Year CI\$'000	Description	Current Year CI\$'000	Budget CI\$'000	Final Budget CI\$'000	Variance (Original vs Actual) CI\$'000
427	Supplies and Materials	435	443	440	8
1,791	Purchase of services	2,285	2,520	2,387	235
82	Lease of Property	156	171	171	15
170	Utilities	199	203	199	4
-	General Insurance	2	4	4	2
34	Travel and Subsistence	173	360	257	187
152	Recruitment & Training	92	213	213	121
80	Interdepartmental expenses	86	68	68	(18)
488	Doubtful debt expense	902	-	-	(902)
95	Other Expenses	201	238	238	37
3,319	Total Supplies & Consumables	4,531	4,220	3,977	(311)

Total Supplies and Consumable for the fiscal year ending December 31, 2022 was approximately \$4.5M (inclusive of lease of property). Other Expenses primarily consisted of Programme Services for Radio Cayman and costs relating to the late Queen Elizabeth's Jubilee events.

CABINET OFFICE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 December 2022
(Expressed in Cayman Islands Dollars)

Note 14: Gains and Losses on Foreign Exchange Transactions

Prior Year CI\$'000	Description	Current Year CI\$'000	Budget CI\$'000	Variance CI\$'000
-	Net Gain on disposal of property, plant & equipment	-	-	-
4	Net gain/ (loss) on foreign exchange transactions	(46)	-	46
4	Total Gain/(Losses)	(46)	-	46

During the year, the Cabinet Office disposed of a vehicle that was used for the Protocol Office. The net gain on the vehicle disposal was \$266. Approval was obtained to dispose these assets.

Note 15: Revenue from Non- Exchange Transactions

During the year ended 31 December 2022, the Cabinet Office received services in-kind in the form of accommodation in the central government building, computer repairs and software maintenance by the computer services department. The fair value of these services cannot be determined and therefore no expense has been recognized in these financial statements.

CABINET OFFICE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 December 2022
(Expressed in Cayman Islands Dollars)

Note 16: Reconciliation of net cash flows from operating activities to surplus

Actual Prior Year	Reconciliation of Surplus to Net Operating Cash	Actual Current Year 2022	Original Budget	Final Budget	Variance (Original vs Actual)
CI \$'000		CI \$'000	CI \$'000	CI \$'000	CI \$'000
984	Surplus/(deficit) from ordinary activities	482	-	-	(482)
1	Prior Period Adjustment	344	-	-	(344)
	Non-cash movements				
159	Depreciation	158	294	294	136
(5)	(Gain) on Foreign Exchange	46	-	-	(46)
488	Increase in provision for bad debt	902	-	-	(902)
10	Other provisions	-	-	-	-
	Changes in current assets and liabilities:				
351	(Increase)/decrease in receivable	(373)	-	-	373
(193)	(Increase)/decrease in other current assets	(696)	-	-	696
(134)	Increase/(decrease) in payables and other accruals	127	-	-	(127)
(2)	Increase/(decrease) in other current liabilities	(63)	-	-	63
167	Increase/(decrease) in provisions relating to employee costs	(35)	-	-	35
1,826	Net cash flows from operating activities	892	294	294	(598)

Note 17: Related party and key management personnel disclosures

Related party disclosure

The Cabinet Office is a wholly owned entity of the Government from which it derives a major source of its revenue. The Cabinet Office and its key management personnel transact with other government entities on a regular basis. These transactions were provided free of cost during the year ended 31 December 2022 and were consistent with normal operating relationships between entities and were undertaken on terms and conditions that are normal for such transactions.

Key management personnel

Key management personnel are considered to be related parties. There are thirteen (13) members of staff at the senior management level as at December 2022 (2021: 11).

Prior Year CI\$'000	Description	Current Year CI\$'000
1,706	Salaries & other short term employee benefits	1,991
37	Housing Allowance	56
1,743	Total Remuneration	2,047

**CABINET OFFICE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 December 2022
(Expressed in Cayman Islands Dollars)**

Note 17: Related party and key management personnel disclosures (continued)

During the fiscal year there were no loans granted to key management staff. Additionally, no loans were granted to any close relatives of key management personnel during the fiscal year.

One member of Key Management Personnel has been seconded, however, salary is still being paid by Cabinet Office.

Note 18: Explanation of major variances against budget

The Cabinet Office's performance is compared between actual balances as at December 31, 2022 and the original budget for the financial year. These variances will be explained as it relates to the financial statements.

Variance between Original Budget and Final Budget

The original budget for the fiscal year ending December 31, 2022 was CI\$12.3M. The "Final Budget" has also been updated to reflect the unused budget which is being carried forward into 2023, this is detailed further in Note 24.

Explanations for major variances for the Cabinet Office's performance against the original budget are as follows:

Statement of financial performance

Sales of goods and services

Sales of goods and services are a combination of revenue from Outputs delivered to the Cabinet, General sales revenue and fees and charges. The total revenue for the financial year ending December 31, 2022 was \$13M which is less than the budget by \$250k (1.8%).

Output revenue

The original output revenue budget for the 2022 financial year was CI\$12.3M. The final revised original output revenue budget in 2022 was during the 12 month period ending December 31, 2021 was CI\$11.8M. The final budget was impacted by a projected amount of \$586k to be carried forward to from 2022 to 2023

Overall, the lower revenue was largely a result of lower Cabinet Outputs billed and is directly correlated to lower expenditure. The variance between the actual and original budget was \$602k.

**CABINET OFFICE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 December 2022
(Expressed in Cayman Islands Dollars)**

Note 18: Explanation of major variances against budget (continued)

Statement of financial performance (continued)

General Sales revenue

Per Note 10, general sales of \$1.4M exceeded the budget of \$1.2M by \$249k for the fiscal period ending December 31, 2022. This was as a result of higher than budgeted revenue in three (3) of the third party revenue areas; sale of gazettes, appeals tribunal fees and sale of advertising revenue. Sale of Gazettes represents 63% (\$891k) of total general sales and was \$161k higher than the budget. General sales are customer demand driven and the increase in revenue resulted from higher private sector placement of commercial notices.

Fees and charges for the fiscal year ending December 31, 2022 was \$156k, and exceeded the budget of \$66k by \$90k (136%). This was as a result of higher than budgeted Appeals Tribunal fees.

Sale of advertising revenue from Radio Cayman, which is included in General Sales, was \$514k and was \$87k higher than budget. Advertising revenue is also largely customer demand driven.

Personnel Costs

At the financial year end, personnel costs were lower than the original budget by \$931k, and was 10% lower than the budget for this category of expense. The underspend in this area was largely a result of unfilled positions across the Portfolio. These savings were partially offset by an overall increase in personnel costs resulting from a salary scale adjustment in September 2022 and a cost of living adjustment (COLA) in December 2022. This resulted in an effective increase of 4.5% across salaries, wages, allowances and pensions at the time that the changes came into effect. These changes impacted the Portfolio's overall costs, as these items were not approved in the original budget and there were no supplementary appropriations approved to finance these adjustments.

Supplies and Consumables

During the year, the Cabinet Office reported higher than budgeted supplies and consumables expenditure. The Portfolio spent \$311k (7%) more than it originally budgeted for these balances.

The variance is largely related to a significant increase in the bad and doubtful debt expense estimate of \$902k. The original budget did not include an amount for this estimate. At the end of the financial year the Portfolio assessed its outstanding receivables balance and determined that based on the uncollected receivables, and in accordance with its internal policy and international accounting principles, that these balances would need to be reflected as a "loss" within the financial accounts for the fiscal year. It is noted that some of these now deemed "uncollectable" amounts are related to services to other government ministries/ departments. Despite the recognition of this expenditure, collection efforts will continue into the following year.

CABINET OFFICE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 December 2022
(Expressed in Cayman Islands Dollars)

Note 18: Explanation of major variances against budget (continued)

There were a number of other supplies and consumables accounts that reported lower than budgeted spend see Note 13. These positive variances were as a result of lower costs in overall services purchased (\$233k), travel and subsistence (\$187k), and recruitment and training (\$121k) offset the higher than budgeted aforementioned expenditure.

Statement of financial position

Cash and cash equivalents

The actual cash balances at 31 December 2022 were \$6.2M; which was \$1.1M above the original budget. The original budget of \$5.1M was estimated based on the projected cash usage over the course of the year as it is dependent on incoming and outgoing cash flows during the normal conducting of business activities. Contributing to the positive variance was better management of budgets, higher vacancies than anticipated and delays in recruitment.

Trade receivables

The actual year-end trade receivables balance (due in one year) net of provisions for doubtful debts was \$1.2M, which was \$358k lower than the budget. This balance consists of current year executive salary reimbursement to entity in the amount of \$672k; however also includes uncollected receivables from Cabinet. The delay in collection of these amounts have contributed to this variance.

At December 31, 2022, the total outstanding Cabinet Billing was in the amount of \$1.2M (2021: \$1.5M). The full amount of each balance had been received at the date of the audit opinion.

Other receivables

Other receivables were \$1.3M (2021: \$572k) and were unbudgeted for the financial year ending 31 December 2022. These balances largely consist of balances owed from other Ministries with the Government; however also includes a balance of \$199k related to uncollected reimbursement of funds used in equity investments from the Cabinet.

Accruals and other liabilities

Accruals and other payables at financial year end was \$620k, being \$497k higher than budget. Accrued expenses was again the largest contributing factor this year and was higher than the budget and includes accruals for audit and professional services rendered.

CABINET OFFICE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 December 2022
(Expressed in Cayman Islands Dollars)

Note 18: Explanation of major variances against budget (continued)

Statement of financial position (continued)

Employee Entitlements

The employee entitlement balance as at December 31, 2022 was \$494k; which was \$479k higher than the original budget. This resulted from accrued leave owed to staff, as well as the accrued pension attributed to these balances. While this balance is lower than the previous year (2021: 529k), and the Portfolio made great efforts to reduce and manage accumulated leave during the year; unfortunately the high demands of the office and an increase in staff vacancies and other unfilled position creates a challenge in this area.

Repayment of Surplus

The surplus payable as at 31 December 2022 was \$654k (2021: \$1,187k). This was higher than the budget by the same amount as the Portfolio does not budget for a surplus or any change in the surplus payable each year. The prior year accumulated surplus payable of \$1.2M was paid in full during the 2022 financial year. The current accumulated surplus payable will be paid back to Cabinet during the subsequent financial year.

Note 19: Financial instrument risks

The Cabinet Office is party to financial instrument arrangements as part of its everyday operations. These financial instruments include cash and bank balances, accounts receivable, debtor-Cabinet and creditors and other payables. The fair value of financial instruments is equivalent to the carrying amount disclosed in the Statement of Financial Position.

As at 31 December 2022, the forecasted carrying value of cash and cash equivalents, trade and other receivable, trade and other payable and employee entitlements approximate their fair values due to their relative short-term maturities. Fair values estimates are made at a specific point in time, based on market conditions and the information about the financial instrument. These estimates are subjective in nature and involve uncertainties and matters of significant judgment and therefore cannot be determined with precision. Changes in assumptions, economic conditions and other factors could cause significant changes in fair value estimates.

Credit risk

In the normal course of its business the Cabinet Office is subject to credit risk from cash held with its banker, RBC Royal Bank (Cayman Islands) and debtors other than the Government. The Cabinet Office does not have significant concentrations of credit risk for its other financial instruments.

Currency and interest rate risk

The Cabinet Office has no significant exposure to currency exchange loss risk and interest rate risk.

CABINET OFFICE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 December 2022
(Expressed in Cayman Islands Dollars)

Note 19: Financial instrument risks (continued)

Liquidity risk

In meeting its liquidity requirements, the Cabinet Office closely monitors its forecast cash requirements with expected cash drawdowns from Cabinet and receipts from third parties. The Cabinet Office maintains a target level of available cash to meet liquidity requirements.

Note 20: Segment reporting

	Policy Advice and Support		Broadcasting		Communications		Grand Totals	
<i>Prior Year Actual Restated</i>	2021	2022	2021	2022	2021	2022	2021	2022
Revenue	6,080	6,921	2,056	2,308	3,834	4,109	11,970	13,338
<i>Cabinet Revenue</i>	5,947	6,749	1,489	1,772	3,001	3,217	10,437	11,738
<i>Third Party Revenue</i>	133	172	567	536	833	892	1,533	1,600
Expenses	5,720	7,203	1,914	2,064	3,352	3,590	10,986	12,856
<i>Personnel Costs</i>	3,402	3,722	1,597	1,691	2,505	2,707	7,504	8,120
<i>Supplies and Consumables</i>	2,246	3,435	270	329	806	814	3,322	4,578
<i>Depreciation</i>	71	46	47	44	41	69	159	158
Surplus/(Deficit)	360	(282)	142	244	482	518	984	482
Assets	8,947	8,732	554	270	688	756	10,189	9,758
<i>Current Assets</i>	8,756	8,501	(114)	(440)	543	615	9,185	8,677
<i>Non-current Assets</i>	191	230	668	710	145	141	1,004	1,081
	(2,025)	(1,416)	(80)	(97)	(356)	(317)	(2,461)	(1,830)
<i>Liabilities</i>	(2,025)	(1,416)	(80)	(97)	(356)	(317)	(2,461)	(1,830)

**CABINET OFFICE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 December 2022
(Expressed in Cayman Islands Dollars)**

Note 20: Segment reporting (continued)

The segments of the Cabinet Office and their respective functions are:

Policy Advice and Support – Office of the Premier; Cabinet Secretariat; Policy Coordination Unit; Protocol Unit; London Office

- Support for the Cabinet in coordinating the collection and dissemination of information regarding the decisions of the Cabinet.
- Developing, coordinating and monitoring the policy initiatives of the Government and providing secretarial, administrative and policy support for The Premier.
- Providing advice, training and coordination of services through the management of formal and informal Government ceremonial, protocol and diplomatic events and activities.
- Facilitating the further administration of freedom of information and data protection coordination.
- Facilitating policy training for senior and mid-management civil servants, Statutory Authorities and Government Companies
- Gather information about the political and economic environment in the UK and EU to advise the Cabinet Office on relevant developments.

Broadcasting – Radio Cayman

Providing on air broadcasting of government bulletins, commercials, news, public affairs programmes, entertainment and public service announcements as well as educational, cultural and religious programmes.

Communications – Strategic Communications; Internal Communications; Government Information Services

Providing for the support of Government agencies in communicating proactively and responsively with the public, utilising the mass media as primary partners.

Note 21: Provisions and contingent Liabilities

Provisions are recognized in the financial statement in relation to pending litigation against the Office where legal advice received from the Attorney General's office indicates that the plaintiff is more likely than not to succeed in the matter. At 31 December 2022, provisions of \$12k (2021: \$12k) have been recognized in the financial statements.

CABINET OFFICE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 December 2022
(Expressed in Cayman Islands Dollars)

Note 22: Subsequent events

Management is not aware of any other events after the reporting date which will have an impact on the financial statements at 31 December 2022

Note 23: Commitments

Prior Period CI\$'000	Type of Operating commitments	One Year CI\$000	One to Five Years CI\$000	Over Five Years CI\$000
158	Other Operating Commitments	146	584	584
158	Total Operating Commitments	146	584	584

The UK London Office has a long term accommodation lease relating to the premises at Fourth Floor, 34 Dover Street, London, England. The lease is for a term of fifteen (15) years and expires on 16 May 2031 with an option to break (by Tenant or Landlord) on May 17, 2022 and May 17, 2027 respectively. The amounts disclosed above as Other Operating Commitments are based on the current rental rates.

Note 24: Carry Forward FY 2022 Budget

The Portfolio will carry forward \$586k in budgeted entity funding and \$70k in unused capital funding, which represents unspent budget at the end of financial year 2022.

APPROPRIATION	Actual FY2022	Original Budget	Carry Fwd FY2022	Explanation
	'000	'000	'000	
<i>CBO 1- Coordination of Government Policy</i>	2,297	2,412	115	<i>Underspend attributed to personnel costs due to vacancies within the core Cabinet Office</i>
<i>CBO 2- Coordination of Government Policy</i>	1,859	2,035	176	<i>Underspend attributed to personnel costs due to vacancies within the core Cabinet Office</i>
<i>CBO 9- Protocol Services</i>	900	943	43	<i>Underspend attributed to supplies and consummables including special conferences and official travel</i>
<i>CBO 20- Advice and Assistance to the Premier and Administration of the Premier's Office</i>	540	792	252	<i>Underspend attributed to supplies and consummables including special conferences and official travel</i>
Total	5,596	6,182	586	
EQUITY INJECTION (CAPITAL)				
<i>Equity Injection - EI 36</i>	199	269	70	<i>Underspend attributed to Protocol Services and General Maintenance & Network upgrades for Radio Cayman</i>
Total	199	269	70	

CABINET OFFICE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 December 2022
(Expressed in Cayman Islands Dollars)

Note 25: Prior Period Adjustment Disclosure

The prior period adjustment to the Statement of Changes in Networth is to correct the previous audit adjustment to reconcile the receivables account 2021. The adjustment totalled \$171k and reflect an overall increase in receivables and increase in payables. The 2021 figures have been restated for the prior year adjustment.

See details of effects in the financial statements in the table below:

	Prior Year Per 2021 Audited FS (Original)	Adjustments	Prior Year Actual in current FS (Restated)
Statement of financial position			
Assets			
Trade Receivables	1,406	344	1,750
Liabilities			
Accruals and other liabilities	486	172	658
Equity			
Contributed capital	7,366	172	7,538



Cabinet Office

Cayman Islands Government