



Cabinet Office

Cayman Islands Government

2023 Annual Report

December 2023

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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 1 January 2023 to 31 December 2023, in comparison to that which was outlined in the Cabinet Office's budget for the corresponding period.



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Message from the Premier



**Hon. Juliana Y.
O'Connor-Connolly,
JP, MP**

-
Finance, Economic
Development, Education,
District Administration, Lands
and the Cabinet Office.

The Cabinet Office plays a multi-dimensional role, providing inter alia, support to the Office of the Premier, Government Ministers and other members of the Cabinet as well as the development and implementation of cross-ministerial policy support. This work is crucial in promoting the interests of the Cayman Islands locally, regionally and internationally.

As I reflect on the 2023 financial year, I acknowledge the achievements of all the units in the Cabinet Office in advancing Government priorities. Of particular note were the ardent efforts of the Department of Communications to improve communication on Government policies and programmes and to enhance public engagement.

My thoughts, as always are about my Caymanian people and I am pleased to see the work done through the Office to progress legislation and policies, designed for the benefit of Caymanians. Among them are the Cayman Islands Older Persons Policy and the National Policy on Gender Equity and Equality, which are key to catering to the specific needs of the most vulnerable in our Islands.

I wish to commend the Policy Coordination Unit on launch of the public consultation hub, which provides one place where the public can locate active and closed consultations conducted by core Government. This is very important as it gives the public and interest groups an opportunity to contribute views on government policy in an open, transparent and structured way.

Some noteworthy activities this year included the execution of major national events throughout the year by the Protocol Office including the Remembrance Day and National Heroes Day activities, that created opportunities for us to reflect on our rich history, culture and heritage.

I would like to also acknowledge the work of the Cayman Islands Government Office in the United Kingdom which creates unique opportunities for the Government, people and businesses of the Cayman Islands. This is pivotal as we work towards a greater future for all Caymanians, here or in the diaspora.

There has been significant progress across all the sections in the Cabinet Office and the great task ahead is to accelerate this progress so that we can achieve further improvements for each and every Caymanian and resident. Importantly, and against all odds, we must coalesce to ensure that the Cayman Islands maintains its unique position and good standing in the world.

Thanks again to the professional, diligent, and outstanding group of people who make up the leadership team. I am grateful for their effort and dedication in leading and delivering the very best for the people we serve. Please be assured that I will continue to work with all the teams to advance the forward-thinking agenda for the benefit of our people and the beloved Islands.

May God continue to bless you.

Premier Hon. Juliana O'Connor-Connolly

Message from the Cabinet Secretary



Samuel Rose, Cert. Hon., JP

Embracing innovation, optimising efficiency, and fostering deeper community engagement, the Cabinet Office in 2023 built upon its established foundation to deliver exceptional support to the Premier and Cabinet, significantly contributing to the advancement of government policy outcomes. This year saw the successful implementation of several key initiatives, including:

- **Establishment of the Strategic Innovation Unit:** This dedicated unit fosters a culture of creativity and problem-solving within the Cabinet Office, promoting digital efficiency, policy modernisation, and service agility.
- **Reconfiguration of the Department of Communications (DoC):** The DoC's restructuring aims to streamline operations and enhance its capacity to deliver effective communication strategies across government.
- **Launch of the Age Proud Cayman Campaign:** Spearheaded by the Council of Older Persons, this campaign challenges outdated perceptions and ageist attitudes to help create a more age-friendly society that perceives ageing positively.

- **Public Consultation Hub by the Policy Coordination Unit:** This online platform facilitates greater public participation in the policymaking process, fostering transparency and collaboration.

These initiatives, along with the ongoing pursuit of our established strategic goals, demonstrate the Cabinet Office's unwavering commitment to:

- **Strengthening Policy Development and Implementation:** Initiatives include establishing mechanisms to ensure effective policy development, monitoring, and evaluation, while encouraging inter-ministerial collaboration.
- **Enhancing Efficiency and Effectiveness:** Efforts focus on streamlining administrative processes, increasing centralised support for proactive information sharing under the Freedom of Information Act, and improving Radio Cayman's financial sustainability and community engagement.
- **Promoting Gender Equality and Inclusion:** Continued efforts include the revision of the National Policy on Gender Equity and Equality, pursuing amendments to the Gender Equality Act, and supporting the implementation of the Sexual Harassment legislation.
- **Enhancing Communication and Engagement:** Implementing the Communication Strategy and Plan for the civil service, promoting community involvement in government initiatives, and fostering employee engagement through improved internal communication channels.

Throughout the year, our dedicated staff have consistently delivered world-class services, including coordination, research, analysis, communication, and logistics support. Their unwavering commitment and expertise are critical to our continued success.

As we move forward, the Cabinet Office remains committed to its core principles of excellence, innovation, and collaboration. We are confident that by building upon our achievements and embracing new opportunities, we will continue to deliver high-quality support to the Cayman Islands Government and its citizens.

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.
- Ensures 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.
- Supports Information Managers and Data Controllers under the Freedom of Information and Data Protection legislation.

We also provide 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, the National Council for Persons with Disabilities, the Council of Older Persons, the Gender Equality Tribunal, Operation Hektor 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
 - Strategic Communications
 - Government Information Services
 - Internal Communications & Engagement

- 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

- Supporting the Cabinet by coordinating the collection and dissemination of information regarding Cabinet decisions.
- Developing, coordinating and monitoring the Government's policy initiatives (such as the Cayman Islands Disability Policy and the Cayman Islands Older Persons Policy).
- Providing secretarial, administrative, and policy support for the Premier.
- Providing support to Government agencies in communicating proactively and responsively with the public, utilising the mass media as primary partners.
- Developing and managing internal communication and engagement campaigns and channels to keep civil servants informed, drive high performance, support organisational change, and help achieve Government and departmental objectives.
- Providing leaders with high-quality, relevant internal communication and engagement advice and interventions based on audience insight.
- Facilitating training and capacity building for managers across the civil service so they are confident communicating with staff.
- Connecting people, promoting collaboration and building Civil Service morale by sharing a strong strategic narrative about the Government and its purpose, embedding values, soliciting feedback, and facilitating organisational integrity.
- Providing advice, training, and coordination of services by managing formal and informal Government ceremonial, protocol, and diplomatic events and activities.
- Promoting individual rights, reducing cost and risk, and promoting efficiency and effectiveness by leading and coordinating Freedom of Information and Data Protection across the public service.
- Providing on-air broadcasting of Government bulletins, commercials, news, public affairs programmes, entertainment and public service announcements, and 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 and internationally to advise the Premier on relevant developments.
- Offering 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.
- Providing secretariat services to the Council of Older Persons, the National Council for Persons with Disabilities, Operation Hektor, and the Gender Equality Tribunal in accordance with the relevant legislation and policies.
- Developing alliances and relationships in the United Kingdom and with the 54 nations of the Commonwealth.
- Facilitating activities that create unique opportunities for the Cayman Islands Government, people and businesses.
- Coordinating and supporting events that celebrate and promote the Cayman Islands in the UK and opportunities for fellowship amongst Caymanians overseas.
- Promoting a better economic, social, cultural and political understanding of the Cayman Islands to improve and strengthen the country's relationship with the UK – culturally, politically, economically, and commercially.
- Gathering information about the UK's political and economic environment and advising the Premier on relevant developments.
- Delivering expert guidance and spearheading initiatives in technological and digital innovation, serving Government departments to foster a future-ready public service.

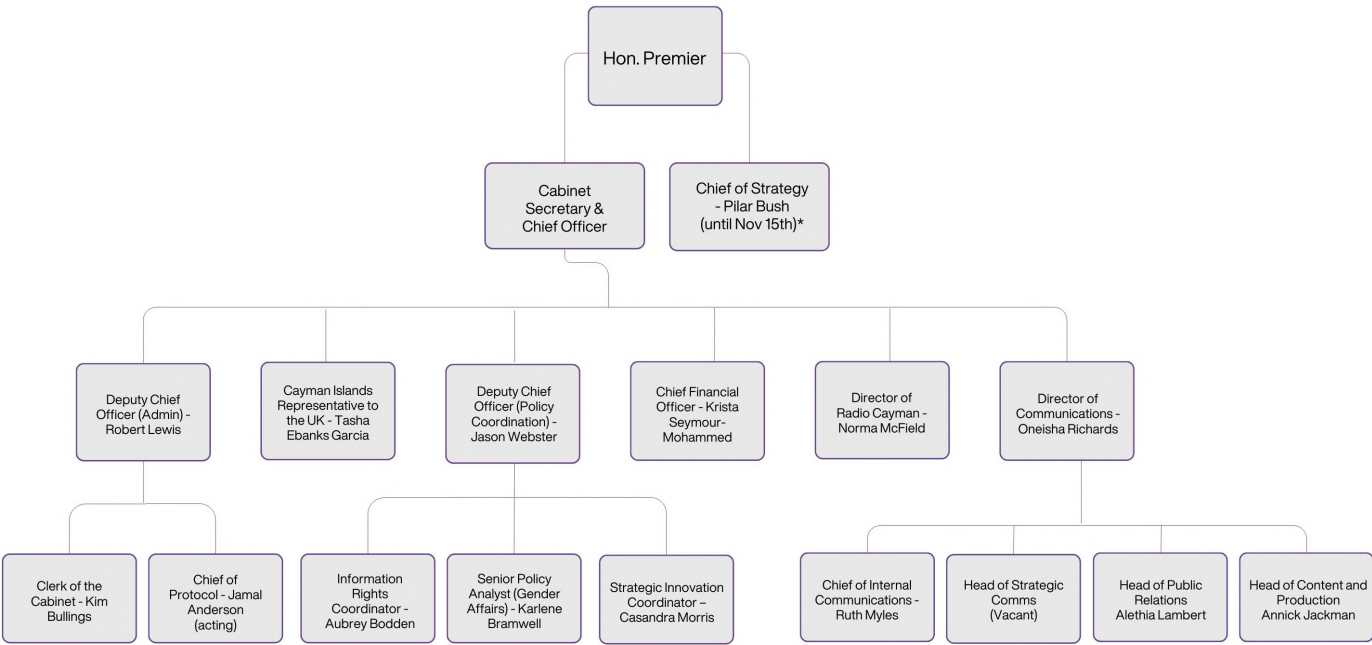


Our Management Structure

- 1

Premier*
Juliana Y. O'Connor-Connolly,
JP, MP
- 2

Cabinet Secretary / Chief Officer
Samuel Rose, Cert. Hon, JP



* Hon. Juliana O'Connor-Connolly became the Premier in November 2023. Prior to this, the Hon. G. Wayne Panton was Premier.

* On 15 November 2023, a new Government – the United People's Movement – was formed, and subsequently, some organisational changes occurred.

Strategic Overview

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

The Key Strategic Ownership Goals for the Cabinet Office in the 2023 financial year are as follows:

- The establishment of mechanisms to improve the development, implementation and monitoring of Government Policy, encourage innovation and creativity in policymaking, and identify and oversee policy which encompasses a number of Ministries and Portfolios;
- Create greater administrative efficiency to ensure that all services to Government agencies are provided in a timely, quality-oriented, customer-focused, efficient and effective manner;
- Create efficiencies across Government entities by increasing centralised support for proactive publication under the Freedom of Information Act;
- Support senior leaders and business teams across the public service to effectively implement the Cayman Islands Government Privacy Policy;
- Improve Radio Cayman's competitiveness in the market, eventually become self-funded, and actively contribute to the community's development by providing opportunities for community members to become more involved and informed. Accordingly, improve market share and financial position by developing and marketing engaging multi-channel content that drives audience growth, sales and sponsorships; increase reporting on all aspects of Government by working in tandem with the Department of Communications; enhance community engagement by increasing opportunities for audience interaction at a district level; and increase production of historical and current affairs material;
- Continue to promote gender equality and provide awareness of the Gender Equality Act and the Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW) through training and communications;
- 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 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 the 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;
- Actively contribute to the community's development by providing opportunities for community members to become more involved and informed about public sector policies, programmes and services.
- Enhancement of internal communication channels and content as a tool to facilitate employee engagement;
- Support for effective implementation of the 5-Year Strategic Plan for the Civil Service;
- Provide advice, support and guidance to Caymanians in the United Kingdom;
- Represent and protect the interests of the Government and people of the Cayman Islands in the United Kingdom; and
- Promote the Cayman Islands as an international jurisdiction of importance.

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 Cabinet; support for Tribunals and Councils; international tax undertakings; protocol services; gender affairs; marketing and communication; and Freedom of Information and Data Protection.

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.

Our 10 Departments and Units are primarily responsible for the efficient and timely administrative and logistic support provisions for the subject matters they cover. The following section highlights some of their achievements in 2023.

Office of the Premier

Nature and Scope of Activities

It comprises a highly trained and empowered cadre of workers who include:

- Pilar Bush – Chief of Strategy
- Nickolas DaCosta – Caucus Secretary
- Jana Pouchie-Bush – Executive Manager
- Karie-Anne Bounds – Personal Assistant
- Kathy Tibbetts – Administrative Assistant

Overview of Key Achievements and Highlights during 2023

A major event which kickstarted the year under review was the 20th anniversary of National Heroes Day, as the holiday was instituted in 2003 during the Quincentennial Celebrations. Premier Wayne Panton and members of the Government led the country in recognising 200 honourees in the categories of Early Pioneer, Pioneer, Philanthropist and Charitable Organisations. The event, which was held under the theme “Volunteerism and Charitable Services”, saw a full display of Caymanian spirit, colours and regalia.

During the year, Premier Panton participated in a number of local and international events and welcomed overseas dignitaries to the country. In February 2023, he, along with Governor Martyn Roper, welcomed Prince Edward and his wife Sophie, the Earl and Countess of Wessex, to the Cayman Islands. The Premier and other members of the Government joined them in several activities across the Islands, including a visit to the Coral Nursery in Little Cayman, a luncheon to discuss sustainability and climate issues, as well as their participation in the 54th Annual Agriculture Show. As part of their time in Grand Cayman, the Royal Highnesses presented certificates to the Gold Duke of Edinburgh’s award holders.

In the first quarter of the year, the Premier and the people of the Cayman Islands welcomed Governor Jane Owen, the 15th Governor who succeeded Martyn Roper. The Premier hosted a number of activities in her honour, including a reception at Pedro St. James, as

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

well as accompanied her on visits to Cayman Brac and Little Cayman to meet Caymanians and residents.

→ Premier Attends Coronation in the United Kingdom

Not long thereafter, the Premier and Governor Owen visited the United Kingdom (UK) in early May to attend the Coronation of King Charles and Queen Camilla at Westminster Abbey in London. Premier Panton and Governor Owen also attended a reception at Buckingham Palace in advance of the coronation and a Small Islands Developing States breakfast hosted by United Kingdom Foreign Secretary and Member of Parliament James Cleverly.

Premier Panton and his team also participated in a number of bilateral meetings and events, such as the UK Overseas Territories Association Political Council Meeting. Following that event, he was joined by Attorney General Samuel Bulgin, Minister for Financial Services and Commerce André Ebanks and Chief Officer in the Ministry of Financial Services and Commerce Dr Dax Basdeo to attend the Cayman Finance Breakfast Briefing. The event was organised in partnership with the Ministry of Financial Services and Commerce.

→ UK Overseas Territories Leaders Meeting

A major highlight in 2023 was the meeting of Heads of Government from United Kingdom Overseas Territories in the Caribbean in July to discuss issues of mutual importance

and agree on actions to address shared challenges. The meeting, chaired by the Premier of the Cayman Islands, was held in Miami, Florida.

The agenda included a wide range of topics of interest to the territories, including engagement and information sharing between Caribbean Overseas Territories, beneficial ownership, representation at international forums and the United Kingdom's relationship with its Overseas Territories. Opportunities were explored to foster greater awareness of the shared historical and heritage links among the territories, especially through youth, sports, and cultural exchanges.

Other notable events in which the Premier participated included:

- Opening of the New John Crew High School
- Planning for Youth Success 2023 Conference
- Chamber of Commerce Annual General Meeting
- Opening of Health City's Radiation Oncology Centre
- Annual Chamber of Commerce Parliamentary Luncheon
- Red Ensign Group Conference
- Cayman Finance Business Lunch

→ New Premier Sworn-In/UPM Government

In November of the year under review, there was a change in the leadership of the Cayman Islands Government and shifts in ministerial portfolios. Hon. Juliana O'Connor-Connolly assumed the role of Premier as the PACT Government re-established itself as the United People's Movement.

The administration was announced as follows:

- Hon. Juliana O'Connor-Connolly - Premier and Minister for Finance and Economic Development, Education, District Administration, Lands and Cabinet Office;
- Hon. Andre Ebanks - Deputy Premier and Minister for Financial Services & Commerce, and Investment, Innovation and Social Development;
- Hon. Kenneth Bryan - Minister for Tourism and Ports;
- Hon. Jay Ebanks - Minister for Planning, Agriculture,

Housing, Infrastructure as well as Transport & Development;

- Hon. Sabrina Turner - Minister for Health and Wellness and Home Affairs;
- Hon. Isaac Rankine - Minister for Youth, Sports and Heritage;
- Hon. Dwayne Seymour - Minister for Border Control & Labour and Culture;
- Hon. Katherine Ebanks-Wilks - Minister for Sustainability and Climate Resiliency;
- Heather Bodden - Deputy Speaker and Parliamentary Secretary to the Ministries of Tourism and Ports and Social Development;
- Bernie Bush - Parliamentary Secretary in the Ministries of Commerce, Youth, Sports and Heritage; and
- Hon. McKeeva Bush - Parliamentary Secretary in the Ministries of Border Control and Culture, Planning, Housing, Infrastructure, Transport and Development.

Government moved quickly to focus on the nation's business with the Second Special Meeting of the 2023/2024 Parliamentary session. Premier Juliana O'Connor-Connolly stated that the priority was electing the Speaker of the House of Parliament. She also noted, "Our Government will continue to pursue an active legislative agenda with a number of bills to be passed." These included the National Pensions (Amendment) Bill, Beneficial Ownership Transparency Bill, 2023 and ancillary amendments to a number of other Bills.

The year concluded with the State Opening of the House of Parliament under the watchful eyes of a new Speaker, including the Throne Speech by new Governor Jane Owen and Budget Address by Premier Hon. Juliana O'Connor-Connolly. The 2024/2025 budget was successfully passed.



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, receiving payment, documenting and recording all submissions supporting the appeal, responses, decisions, and any legal matters presented per appeal.
- Processing appeals to Cabinet under the Firearms Act and National Conservation Act.

The Acting Coordinator and the Secretary 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. This includes receiving and managing appeals lodged, receiving payments, and documenting and recording all the submissions supporting appeals, responses, decisions, and any legal matters presented per appeal.

The Cabinet Secretariat supports the Cabinet and the National Security Council, while the Appeals Tribunal Secretariat supports the Immigration Appeals and the Refugee Protection Appeals Tribunal's.

Overview of Key Achievements and Highlights during 2023

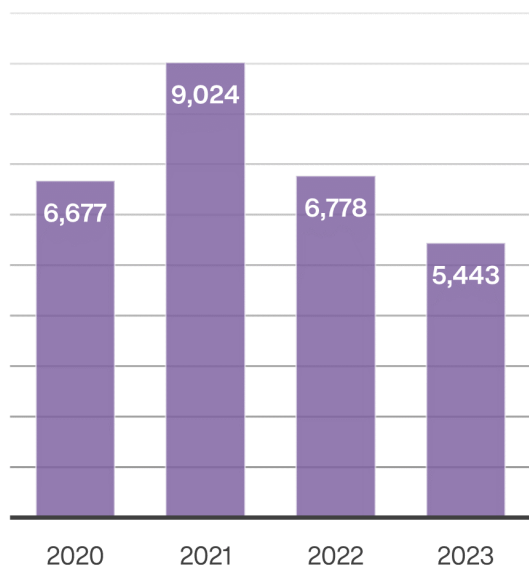
In 2023, there were forty-three (43) Cabinet meetings and eight (8) National Security Council meetings. These meetings included numerous proposals to the Cabinet for their consideration and subsequent decision, as well as to the National Security Council for their consideration and recommendation.

Deliberations and subsequent decisions have the potential to have a significant impact on our Islands. As a result, any errors in recording and communicating decisions could have significant consequences. The Cabinet Secretariat, therefore, takes pride in the diligent execution of its work.

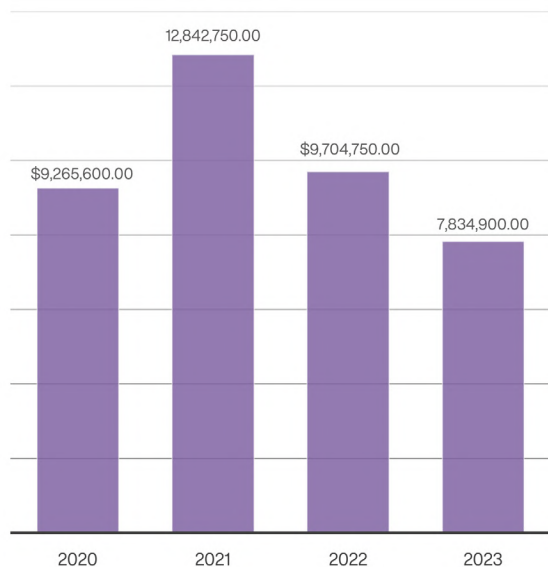
Publication of post-meeting summaries for both the Cabinet and National Security Council are made available online following confirmation of the minutes of the meeting.

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 2023, 5,443 Tax Undertaking applications were processed, earning the Government \$7.8 million in revenue.

Number of Tax Undertakings Processed By Year



Total Revenue Collected By Year



In 2023, the Cabinet Secretariat:

- Processed two hundred and twenty-one new appeal applications for the IAT;
- Processed forty-seven new appeal applications for the RPAT;
- Provided secretarial support for forty-four meetings of the IAT;
- Provided secretarial support for two hearings and eight meetings of the RPAT.

In 2023, the Appeals Tribunal Secretariat earned \$221,000 in revenue from appeals filed to 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.

The tables below provide information on active appeals sorted by the year in which an appeal was filed with the IAT and RPAT and the number of appeals pending at each appeal stage:

Immigration Appeals Tribunal – ACTIVE APPEALS as of the end of 31 December 2023					
	2019	2020	2021	2022	2023
Awaiting Appeal Statement	56	16	3	30	9
Awaiting Detailed Grounds from Appellant	29	55	36	66	126
Awaiting WORC Defence	0	17	12	0	22
Deferred	0	0	10	28	19
To be Scheduled	167	65	66	36	29
IAT Decisions before the Grand Court/Court of Appeal	28	27	16	27	37
Total Active Appeals	280	179	127	159	242

Refugee Protection Appeals Tribunal – ACTIVE APPEALS as of 31 December 2023	2022	2023
Awaiting Appeal Statement	53	63
Awaiting Detailed Grounds from Appellant	5	14
Awaiting CBC Defence	5	3
To be Scheduled	0	1
Total Active Appeals	63	81

The tables below provide information sorted by the year in which an appeal was filed with the IAT and RPAT and the decisions coming out of the Tribunals:

Immigration Appeals Tribunal – 2023 MEETING STATISTICS					
	2019	2020	2021	2022	2023
# of Permanent Residency Appeals Approved	56	49	43	38	24
# of Permanent Residency Appeals Dismissed/Quashed	64	113	116	62	82
# of Right to be Caymanian Appeals Approved	7	0	1	3	8
# of Right to be Caymanian Appeals Dismissed/Quashed	10	0	1	5	2
# of Business Staffing Plan Appeals Approved	3	0	0	3	5
# of Business Staffing Plan Appeals Dismissed/Quashed	1	1	2	3	5
# of Work Permit Appeals Approved	10	5	5	9	13
# of Work Permit Appeals Dismissed/Quashed	9	7	7	8	16
Total Completed Appeals	160	175	175	131	155

Refugee Protection Appeals Tribunal – 2023 MEETING STATISTICS	2022	2023
# of Asylum Appeals Approved	1	0
# of Asylum Appeals Dismissed	3	2
Total Completed Appeals	4	2

Department of Communications

Nature and Scope of Activities

The Department of Communications (DoC) includes several collaborating units, each leading various functions 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, and Strategic Communications - which houses all CIG digital channels and Insights and Reporting.

DoC aims to be a visible, trusted, strategic partner across Government—experts in all communications disciplines.

All Units in the Department report to the Director of Communications. 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 of Communications, formerly Government Information Services, holds expertise in all communications disciplines.

Overview of Key Achievements and Highlights during 2023

During 2023, the Department of Communications continued progressing towards its new vision and finalising its reconfigured organisational structure. The team proved they could rise to the challenges of change and evolve with the fast-changing media landscape while achieving strategic policy aims for the Cayman Islands Government.

The continued addition of new roles and responsibilities, including Head of Units for Public Relations and Content and Production, helped to solidify the DoC and leadership team.

A complete re-brand campaign will be launched internally and externally in 2024.

In 2023, the DoC was responsible for successfully delivering national priority initiatives and campaigns, including Round I and Round II of the Sexual Harassment Bill Public Consultations Campaigns and Round-Table, District Meetings and Town-hall community initiatives. Key Cayman Islands Government initiatives included National Road Safety, National Heroes Day 2023, Earl & Countess of Wessex's Royal Visit, King's Coronation, and Hurricane Preparedness.



UNITS

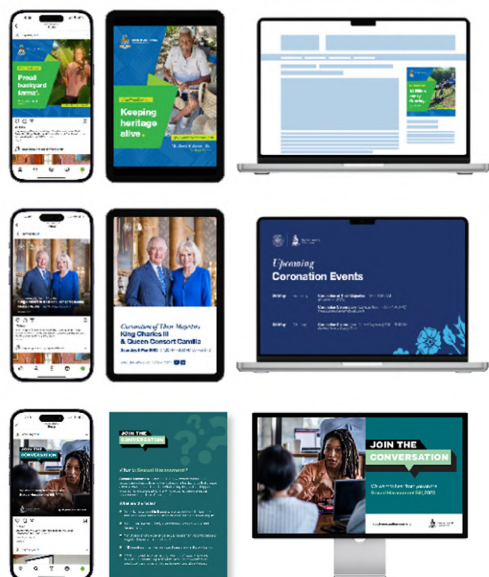
Public Relations Unit

During the financial year, the Public Relations Unit succeeded in developing and executing communication and public relations campaigns to promote the Government's policies, programmes, special projects and events.

The Unit played an integral role in the communication planning and implementation of several national activities, including the 2023 National Heroes Day ceremony, Remembrance Day, visit of Their Royal Highnesses The Earl and Countess of Wessex and The Coronation of Their Majesties King Charles III and Queen Camilla in May 2023. Team members were also involved in projects to create awareness and provide information on various sittings of the House of Parliament, Rounds I and II of the Sexual Harassment Bill Public Consultation, as well as the National Road Safety Strategy and the Council of Older Persons Age Proud Campaign.

The Public Relations Unit led communications to support the arrival and swearing-in of Governor Jane Owen, the swearing-in of a new Premier and Cabinet members under the United People's Movement, a new Speaker in the House of Parliament as well as the British Overseas Territories Leaders Meeting hosted by the Cayman Islands in Miami, Florida, USA.

Additionally, an important project undertaken was the Department of Communications rebrand initiative with the PR Unit focusing on copywriting and content development for graphics, video and website.



Achievements

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Additionally, an important project undertaken was the Department of Communications rebrand initiative with the PR Unit focusing on copywriting and content development for graphics, video and website.

The Unit led communication plans for National Heroes Day, Remembrance Day, Sexual Harassment Bill Consultation Town Hall and District Meetings, International Day for Persons with Disabilities, Sea Sunday, National Council for Persons with Disabilities Blue Spot Campaign and Passport Services' E-Apostille Project.

The team was also tasked with speechwriting for the Governor's Office, Office of the Premier, Attorney-General's Chambers and various ministries and agencies.

The unit successfully led on copywriting for the Government's Annual and Mid-Term Reports; preparation of press releases and media advisories for several ministries, agencies and portfolios as well as Daily Parliamentary Summaries during sittings of the House of Parliament as well as loaned support for the Cayman Islands Government press conferences.

In addition, the team also played a pivotal role in daily media monitoring for the Office of the Premier. It continued to juggle Rapid Response Reporting over the weekends for the entire year.

Another notable project included the preparation of the foreword for a photo book commemorating former Governor of the Cayman Islands Martyn Roper, whose tour of duty to the Islands was from 2019 to 2023.

The team also managed other important initiatives such as the Grand Court Opening, Deputy Governor's 5K, Cayman CIG Cares, a celebration of long-serving information managers in the civil and public service, and support to launch the CIGTV's new feature programmes.

→ Policy Documents

The Unit drafted two policy documents to standardise Government media and communications in 2023 – the Cayman Islands Government Media Policy and the Cayman Islands Government Media Accreditation Policy. It is anticipated that these will be implemented in 2024.

→ Staff Training and Administration

Staff members in the Unit participated in a number of training and development opportunities to include:

- Brand Management, ECornell University
- Writing and Delivering Effective Briefing, UK Civil Service College
- Introduction to Speechwriting, European Speechwriters Network
- Exercising Leadership, HarvardX
- Digital Communications
- Politics in Public Policy

The Head of the Unit was also allowed to present on the topic, "Effective Communication in the Workplace", during the Civil Service College Learn at Work Week.

A team member from the PR Specialists team was successfully promoted to PR Manager in December 2023.



Gazette Unit

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, 26 Intellectual Gazettes, 101 Extraordinary and 43 Legislation Gazettes.

Internal Communications & Engagement Unit (IC&E)

In 2023, the IC&E Unit continued to provide regular updates to the Civil Service through multiple channels on various Government priorities.



Of note, IC&E successfully built and implemented a campaign that promoted and assisted in disseminating information regarding CSES and the Performance Management phases on internal channels, which helped shift core Government corporate culture.

Specific attention was paid to streamlining ways of working, including updates to the process document for Official Headshots, which refined the process for photo requests, furthered research into new intranet platforms for the Hub redevelopment project, and provided other photography and printing support.

→ Training and Administration

IC&E continued investment in the department and broader public communicators by hosting monthly public communicators meetings (PCM). The PCM meetings incorporate a learning component to develop our communications profession continuously.

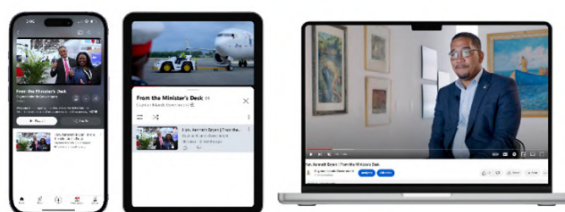
Additional learning opportunities were presented through in-person strategic retreats and workshops to enhance leadership and development skills and to support in-depth understanding of specific disciplines such as AI for communicators, digital marketing, channel development, creating engaging content, photo and video tips & tricks and technical learnings for Canva and Monday.com. Attendance at Content World, Ragan Communications & Culture, CYDEC and CIMPA conferences and virtual conference attendance for AdWeek and IAPP Revolutionising the Public Sector. Course enrolments include Agile Project Management, Global Communications Service (GCS), Introduction to Communications and Digital Communications, Change Management, E-Cornell Brand Management, Speechwriting and City & Guilds Business Foundations.

The team notably managed five subscriptions, seven conferences, seven Public Communicators Meetings (2 in-person and five via Zoom), onboarded nineteen (19) communicators and facilitated thirteen strategic retreats and workshops, and sixteen short & long professional courses.



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

The Unit delivered excellent coverage, modern-day graphics and timely news for several major national priorities, including launching the new virtual town-hall product to facilitate community awareness of public policy and increase general feedback and engagement.

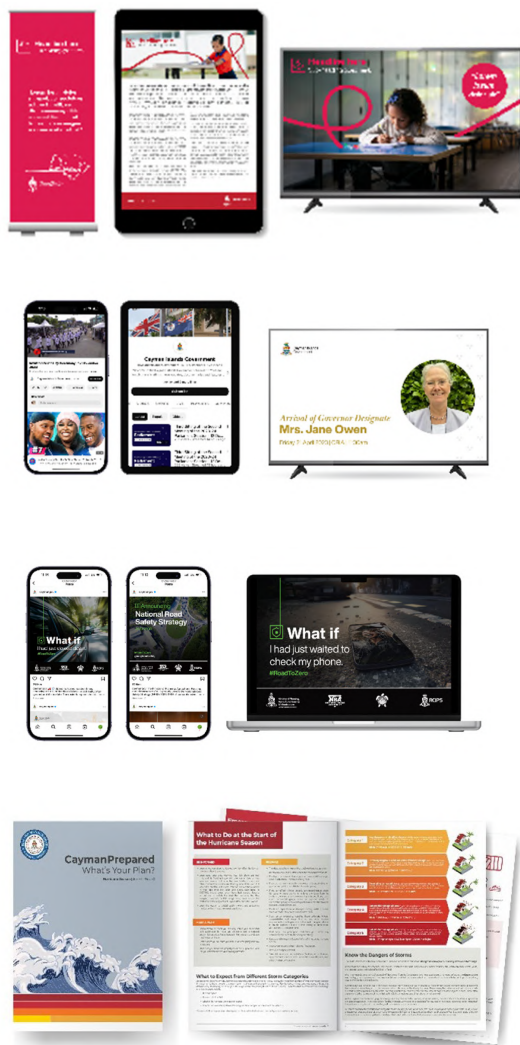
The team was responsible for over 70 live broadcasts, including the first Live at the Owen Roberts International Airport in George Town for the arrival of Her Excellency the Governor Mrs Jane Owen.

The Unit also produced and rolled out three new products which offered a mix of programming, from showcasing Government priorities and Ministry efforts to shining a spotlight on Cayman's vibrant community and culture; the three new CIGTV products deliver a rich mixture of engaging and informative features include "Who We Are", "From the Minister's Desk" and Ministry Highlights.

The successful renaming of CIG News to increase viewership on the YouTube channel, full coverage of National Heroes Day in both Grand Cayman and Cayman Brac, the National Roads Safety "What if" and Age Proud Cayman campaigns, as well as the novel Broad Outcomes infographics.

Noteworthy Graphics, Video Production and News support were also given to the King's Coronation, Remembrance Day, Sexual Harassment Bill and Public Consultation Phase I and II, the CI Postal Service brand refresh and the Hazard Management Cayman Islands Booklet.

The Acting Video Manager was successfully promoted to permanent manager, and two new Video Production Specialists joined the growing team.



of digital marketing activities and overall campaign management.

The team was responsible for creating and implementing the 2023 Channel Growth Strategy, which provided a plan of action to enhance CIG-owned channels and expand reach based on audiences' needs and preferences. This strategy effectively increased followers and engagement across CIG Facebook, Instagram and LinkedIn YOY with results as cheerful as a 4.7% increase in followers on Facebook, a 14.2% increase in followers on Instagram, a 35.5% increase in followers on LinkedIn and a 205% increase in engagement on LinkedIn.

SCU played an active role in developing the Sexual Harassment Bill Public Consultation campaign strategy, finalising the consultation instruments, and setting the standards for reporting.

SCU also developed a new look and feel for the annual Hurricane Preparedness campaign and employed influential marketing strategies to make it more impactful and relevant to audiences.

They were leading on GOV.KY Refactor Exercise and Entity Template Redesign, SCU restructured GOV.KY enhanced performance and introduced new features and functionalities to improve data privacy and user experience. The refactoring exercise and the template redesign ensured that websites aligned with the new CIG brand and remained effective and relevant to audiences.

Working with the Computer Services Department and the Oracle Partner Motiv, SCU launched the Public Consultation Site on GOV.KY, and entity microsites for DEH, PWD, ODPP, LRC, and DoC. Campaign sites include the National Road Safety Strategy, Government in Parliament, and SPS – the team launched over 100 websites and landing pages, adding to SCU's roster of achievements.

SCU also supported the Content and Production Unit in the rollout of video messages, hosting digital cards, and enhancing the noticeboard on GOV.KY.

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

SCU successfully launched the Road to Zero campaign focusing on the National Road Safety Strategy. The overarching concept of "What If" was the team's brainchild, and they are responsible for the planning and execution

→ Policy Documents

SCU finalised the Rota Policy, which was established to outline the scheduling of shifts during crises. This ensures efficient resource management and fair distribution of work.

→ Training and Development

The Unit also continued mapping the Admin & Gazettes Team's processes – a project initiated to understand current business processes to enhance service delivery while managing team stress.

SCU provided training on GOV.KY, Social Media, Media Monitoring and Sentiment Reporting create standards for the entire profession and empower other communicators

to use channels effectively by using the available tools. Some essential training included Paid Media Advertising, OCM Site Builder and Agility PR.

CRM Guidance and Training was provided for the Public Relations team, allowing the Unit access to analytics and reporting features to enhance their work.

New Email Marketing Templates were developed to align with the new CIG design standards following the rebranding exercise and were one of the tactics implemented according to the Growth Strategy.

To help boost the corporate culture, SCU worked with the Directorate in delivering the department's Q4 social, hosted daily riddles and assembled a DoC team for CIG Quiz Night.

→ Staff Training and Administration

The SCU team added a Digital Marketing Specialist, Channel Development Manager and Campaigns Manager to their team in 2023.

During the past year, the team focused on building their knowledge base through several key programmes,

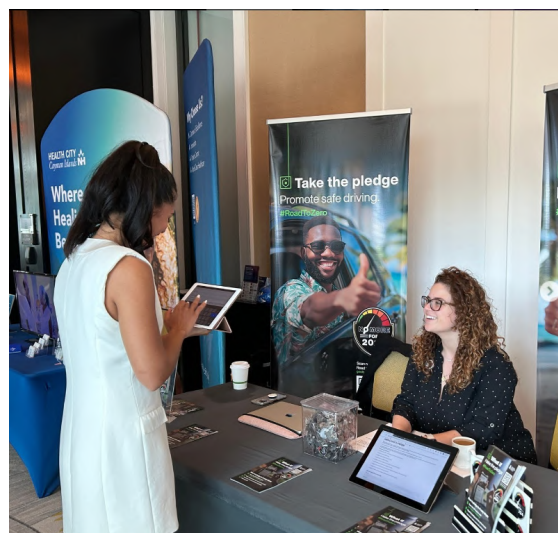
including the GCS Digital Marketing course, which focused on best practices and emerging trends within the digital marketing space.

During Social Media Week, an annual event that provides in-person and virtual talks on the latest social media and digital advertising tips, developments and campaigns, team members attended virtual sessions to stay abreast of new and emerging trends.

Team members also gained insights and knowledge at Inbound, a global annual event that gathers some of the most influential digital marketing minds.

New joiners attended a full-day event that provided insights on AI and how it can be leveraged within Government communications.

Notably, in the training category, the Channel Development Manager earned the top cohort examination score in the Agile Project Management Foundation and Practitioner Certification course. This programme seeks to assist managers in increasing the success of and return on investment from projects and other change initiatives.



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 and 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 48th 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
- Account Executives
- 1 Radio Traffic
- Freedom of Information and Data Protection Manager
- 1 Full-time Talk Show Host and one part-time Talk Show Host
- 5 Announcers
- Accounts Officer
- 1 Clerical Officer

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

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 legislation.

Overview of Key Achievements and Highlights during 2023

- Radio Cayman continues to partner with charities and non-profit organisations to promote their events and, in turn, receive exposure 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. The shows that are streamed include For the Record, Business Buzz, Talk Today, and Sports Xtra.
- Radio Cayman has a presence on Twitter and Instagram, in addition to our webpage, www.radiocayman.gov.ky

Policy Coordination Unit

Nature and Scope of Activities

The Policy Coordination Unit (PCU) contributes significantly to the development and implementation of public policy and provides objective and politically neutral advice to the Cabinet and the Premier. It coordinates and monitors policy implementation between ministries/portfolios and other government sector agencies (promoting policy synergy and resources to maximise cross-ministerial policies, including effective communication, developing guidelines for implementation, and 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.

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

Overview of Key Achievements and Highlights during 2023

In March, the PCU, in collaboration with the Department of Communications, launched the Public Consultation Hub (<https://www.gov.ky/public-consultations>). This central hub provides one place where the public can locate the active and closed consultation conducted by the core government.

The introduction of the Public Consultation Hub provides the opportunity for the public and interest groups to contribute views, information and ideas on government policy in an open, transparent and structured way. Listening to and acting on this feedback helps the government to make decisions more effectively. In November, the Council of Older Persons launched their website, which can be found at www.gov.ky/olderpersonscouncil.

Furthermore, in December, the Council of Older Persons launched the Age Proud Cayman Campaign. Age Proud is an annual global campaign that seeks to change the thoughts, feelings and perceptions about ageing throughout local communities and on a national level. The Cayman Islands is among a number of countries across the world that are localising the movement.

The Campaign is running on various social media platforms and features local older persons who disprove negative stereotypes of later life. The key objectives of the Campaign are to highlight available resources for older persons and their families so as to help reduce inequalities they may experience, increase platforms for the ageing population to celebrate their age and stories, restore the tradition of respecting older persons in the community; and educate the public about the role of the Council of Older Persons.



The PCU also continued to provide analytical and administrative support to the Inter-Ministerial Housing Task Force that was established in 2022. This included coordinating the drafting of the Inter-Ministerial Housing Task Force Working Group Report which contains recommendations approved by the Cabinet in October 2023.

In addition, 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 drafting 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 European Union (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 (JMC) meetings, including coordinating with Ministries collating data and assisting with relevant UKOTA matters.

In May, the PCU accompanied the Premier to the United Kingdom to attend the annual Joint Ministerial Council (JMC) meeting with the United Kingdom Government.

Operation Hektor - 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.

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 2023, the PCU facilitated twelve meetings for the Council of Older Persons and ten meetings for the National Council for Persons with Disabilities.

Information Rights Unit

Nature and Scope of Activities

The team of two leads on Freedom of Information and Data Protection across the public service. The Information Rights Unit (IRU) reviews statutory, regulatory and policy requirements, develop tools and resources, train public servants, and provide procedural advice and support on good practice considerations.

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.

IRU's 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.

Overview of Key Achievements and Highlights during 2023

The IRU delivered 46 proactive training and awareness sessions this year, focusing on intensive classroom training for Information Managers and Data Protection Leaders to be confident leaders and information rights practitioners in their agencies. The highlight was a full-day Information Manager Retreat to mark Right to Know Day in September. The Retreat brought this important community of practice together to celebrate, share information and learn about new developments in the field.

In addition to various classroom training courses developed specifically for the Government and delivered by the team, the IRU works with partners across the public service to build capacity. This includes our ongoing relationship with the Civil

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

Service College to deliver online, on-demand courses which provide an introduction to data protection and freedom of information, working with Data Protection Leaders to deliver introductory courses in their departmental context, and participating in each New Employee Orientation session to ensure new civil servants are aware of their responsibilities.

Demand for assistance across the public sector continues to grow. The IRU provided reactive assistance on 1,121 separate occasions in 2023. We also decommissioned our externally-facing FOI website and now maintain four websites providing data protection and FOI resources specifically for public servants.

The IRU's key policy achievement this year was working with the Cayman Islands National Archive to review and publish a new version of Administrative Disposal Authority #4 for Information and Technology Management. The IRU updated the FOI-related records series and introduced a new series for Privacy and Data Protection records, allowing all Ministries, Portfolios, Offices, Departments, Statutory Authorities and Government Companies to manage their information rights records efficiently. The IRU also led a comprehensive review of FOI permissions and access across the entire public sector. They introduced new guidance to ensure compliance with information security policies, and we provided a basic CIG Privacy Policy Compliance Report to the Deputy Governor covering the entire Civil Service.



(L-R) Information Rights Coordinator Aubrey Bodden, Information Rights Analyst Taylor Langfitt and Information Rights Unit Summer Intern Rhochoae Williams at the Information Manager Retreat held at the Westin resort on Friday, 8 September 2023

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 submitted by the public. The GET is made up of five members appointed by the 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 of 2011.

Overview of Key Achievements and Highlights during 2023

In 2023, 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, events, working groups or committees. These included the Council of Older Persons, the Ministry of Agriculture's National Food and Nutrition Security Policy Steering Committee, the Early Childhood Assistance Programme Oversight Committee, the Alliance to End Domestic Violence, the Inter-Ministerial Housing Taskforce Technical Working Group, the Ministry of Social Developments' Financial Assistance legislation

The Gender Affairs Unit promotes gender mainstreaming

focus group; and the stakeholder working groups for the preparation of the Safeguarding Policy for Vulnerable Adults and the National Standards for Safeguarding Adults at Risk.

The GAU also worked with other Government entities such as the Cayman Islands Intellectual Property Office and Celebrate Cayman, and contributed to observances and events such as World Intellectual Property Day (April 26), given the relevance of the 2023 campaign theme entitled "Women and IP: Accelerating innovation and creativity", as well as district celebrations recognising the original female advocates of the campaign to obtain the Women's Right to Vote in the Cayman Islands.

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.

→ Other activities of the GAU included the following:

A large proportion of time this year was dedicated to public communication and the consultation phases of the proposed Sexual Harassment Bill. This included formulation of surveys, promotional material and activities, online and in-person district meetings, various meetings and correspondence with stakeholders and the legal drafters, and planning with potential implementers and communicators.

The GAU made presentations to older students of Cayman International School, as well as the female inmates at His Majesty's Prison Services - Fairbanks.

The GAU supported the Gender Equality Tribunal in two meetings and received one complaint filed under the Gender Equality Act. The Secretariat handled the administration and correspondence in relation to the complaint.

The Unit continued engagement on a quarterly basis with regional national gender machineries through the United Nations Women Multi-Country Caribbean Office, in addition to attendance as the Cayman Islands representative at international and regional virtual meetings and events pertaining to gender hosted by bodies such as CARICOM, ECLAC, CEPAL, UNFPA 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 that 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 support for a 'State of Men and Boys' forum.

In October, Domestic Violence Awareness Month was observed. As a member of the AEDV, the GAU participated in the Domestic Violence presentations held in collaboration with the Lions Club of Tropical Gardens in their Breast Cancer Awareness District Meetings.

On 19th October, the GAU, in partnership with the BPW, FRC, CICC and the AEDV, marked the 23rd Annual Silent Witness Initiative with a 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. Despite rainy weather on the day, the event was heavily supported by civil servants, members of the public, youth service clubs, and Government departments. Participants included the Governor, Deputy Governor, the Honourable Premier, several Government Ministers, elected officials, and senior civil servants.

In recognition of the United Nations' 16 Days of Activism against Gender-Based Violence over the period of 25 November to 10 December, the GAU observed the International Day for the Elimination of Violence Against Women by publishing an article and utilising various social media posts.



Founding member of the Business and Professional Women's Club, Annie Multon, speaks at the Silent Witness March Ceremony.



At the Silent Witness March, the Family Resource Centre Staff is joined by H.E. Governor Jane Owen (4th front row), Deputy Governor Franz Manderson (2nd in the back row), and Members of Parliament: Hon. Sabrina Turner (3rd front row), Parliamentary Secretary Heather Bodden (6th front row), Hon. Jay Ebanks (3rd back row), The Premier, Hon. G. Wayne Panton (4th back row), Hon. Kenneth Bryan (5th back row) and Hon. Andre Ebanks (6th back row)



Representatives of the partnering agencies who organise and support the Silent Witness March – Mariesha Spencer (Cayman Islands Crisis Centre), Karlene Bramwell (GAU), Charmaine Miller & Miles Ruby (Family Resource Centre), Cheryl Myles (President, Business and Professional Women's Club, and Livia Siquerira (Cayman Islands Crisis Centre)



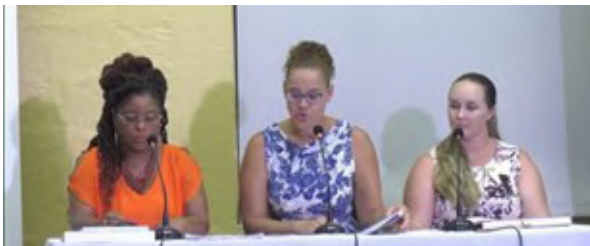
Karlene Bramwell, Senior Policy Analyst (Gender, Diversity & Equality), presents the Sexual Harassment Bill at the Cayman Brac meeting during the public consultation period.



Karlene Bramwell, Senior Policy Analyst (Gender, Diversity & Equality), presents the Sexual Harassment Bill at the George Town meeting during the public consultation period



Participants at the Silent Witness March walk in silence from the Government Administration Building, pass the Police Station, Courts Building, House of Parliament and Constitution Hall.



Panelists (Karlene Bramwell, Senior Policy Analyst; Lauren Knight, Deputy Chief Officer, Portfolio of the Civil Service; Dr Alexandria Bodden, Psychologist/Business Owner/Business & Professional Women's Club Member) speaking about the importance of the Sexual Harassment Bill at the Virtual Town Hall meeting which was broadcast on Government social media channels, which allowed members of the public to ask questions and provide comments.

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
- The managing of Heroes Square

Governance

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

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

Overview of Key Achievements and Highlights during 2023

In 2023, the key achievements and highlights for the Protocol Office were as follows:

- 24 January: National Heroes Day “Honouring our Uniformed Services” as well as an additional ceremony in Cayman Brac on 4 February.
- 13 February: The Royal Visit by the Earl and Countess of Essex.
- 13 March: Fly a Flag for the Commonwealth Day Ceremony.
- 29 March: Departure of H.E. The Governor Martin Roper.
- 21 April: The arrival and swearing-in of H.E. The Governor Jane Owens.
- 6 September: Training and development for Caribbean Youth Ambassadors.
- 13 November: Remembrance Sunday Ceremony and Parade.
- Approved three (3) applications for the use of National Symbols.

→ Official events/funerals given assistance to and/or organised by the Protocol Office:

- 1 July: Official Laying in State for the late Captain Eldon Kirkconnell, OBE, JP, at the House of Parliament and

funeral service at Church of God Chapel.

- 16 December: Official Mourning and flag lowering for His Highness the Amir of Kuwait, Sheikh Nawaf Al Ahmad Al Jaber Al Sabah.



The Premier, the Hon. G. Wayne Panton, delivering his remarks at the 2023 National Heroes Day



The Acting Governor, Franz Manderson, is standing on the Dias at Remembrance Sunday to receive a Royal Salute



Official Laying in State for the late Captain Eldon Kirkconnell, OBE, JP, at the House of Parliament

Strategic Innovation Unit

Nature and Scope of Activities

The Strategic Innovation Unit (SIU), with a dedicated team of two persons, is at the forefront of driving digital transformation within the Cabinet Office and wider public service. With a focus on implementing agile and innovative solutions, our Unit works across the Government to promote digital efficiency, policy modernisation, and service agility. Our key activities include:

- Developing and implementing strategic innovation initiatives government-wide: Leading projects such as the E-Cabinet Initiative and the Strategic Policy Statement (SPS) redevelopment, our Unit plays a crucial role in enhancing public service delivery by integrating advanced innovative solutions across all government operations.
- Expert guidance and innovative problem-solving: Providing expert guidance on digital transformation and identifying innovative solutions to departmental challenges, the SIU fosters a culture of continuous improvement and adaptation within the public service.
- Building partnerships: Collaborating with both local and international partners to leverage best practices and technologies for the benefit of the public service.
- Cultivating buy-in for innovation and digital transformation: Through strategic meetings, discussions, and networking with key stakeholders, SIU is dedicated to building consensus and support for a culture of innovation within the public service. Our approach emphasizes the importance of engaging leadership and influencers to champion digital-first thinking and innovative practices across government departments.

The Strategic Innovation Unit delivers expert guidance and spearheading initiatives in technological and digital innovation, serving Government departments to foster a future-ready public service.

The Unit's contributions are vital to fostering a government that is not only digitally enabled but also agile and forward-thinking. Through strategic collaborations and a focus on consensus-building among key stakeholders, the SIU is laying the groundwork for a public service that is innovative, adaptable, and prepared for the challenges of tomorrow. As we continue to engage with and inspire change within the Government, our Unit stands as a key architect in the Cayman Islands' path to a comprehensive and inclusive digital transformation.

Overview of Key Achievements and Highlights during 2023

→ Building the Strategic Innovation Unit

Starting as a one-person operation led by Casandra Morris, the Unit quickly undertook major projects like the E-Cabinet and SPS, emphasising the need for rapid development and operational excellence from the outset. Despite its informal status, through extensive networking, discussions, and meetings, the Unit has been pivotal in advocating for innovation and future-proofing Government operations.

→ Strategic Policy Statement

In a landmark shift, the Cayman Islands Government unveiled the Strategic Policy Statement (SPS) for 2024-2026, redefining how governmental policy priorities were communicated. Grounded in the Public Management and Finance Act (2020 Revision), this new SPS transitioned from a primarily financial focus to a comprehensive blueprint for addressing the nation's immediate and future needs.

- **Broad and Specific Outcomes:** The SPS introduced five broad outcomes—Quality of Life, Enhancing Competitiveness, Future-Proofing, Modernising Government, and Protecting Caymanian Culture, Heritage, and Identity—each designed to articulate overarching government priorities clearly.
- **Revamped Format:** Beginning with these outcomes and then detailing the economic forecasts and financial targets, the new format aimed to enhance public comprehension and stakeholder engagement.

This strategic overhaul signified more than a format change; it was a forward-thinking approach that aligned budget allocations with clearly defined policy objectives. By prioritising broad outcomes and specific goals, the SPS fostered a stronger connection between government actions and community expectations, ensuring a more transparent, efficient, and responsive governance model.

→ E-Cabinet Project

The Strategic Innovation Unit made significant strides in digital governance through the initiation of the E-Cabinet Project. This ambitious project aimed to revolutionise government operations by implementing a technological solution to enhance performance, efficiency, and transparency and reduce environmental impact. The initial phase was marked by substantial achievements, including:

- **Comprehensive Analysis:** Completion of an 'as is' report through detailed interviews with all relevant entities, providing a clear understanding of the current state of the Cabinet Papers/Notes process.
- **Benchmark Analysis:** Conducted a benchmark analysis to identify optimal e-Cabinet systems globally, focusing on uninterrupted decision-making, information management, and efficiency. Aimed to find solutions that align with the Government's needs for enhanced security, transparency, and environmental sustainability.
- **Requirements Gathering:** Outlining all functional and non-functional requirements necessary for the technological solution, laying the groundwork for a system that would meet the government's needs for efficiency, security, and sustainability.

However, despite these initial successes, the project encountered a significant challenge due to unapproved budget considerations, leading to its withdrawal. The progress made in the project, despite its halt, demonstrates the SIU's commitment to enhancing government efficiency.

and transparency and sets a foundation for future endeavours in digital governance.

→ Optimising Cabinet Office Operations

The SIU actively focused on enhancing the operational efficiencies of the Cabinet Office teams. This entailed adopting tools specifically aimed at streamlining project management and fostering team collaboration. Our efforts were directed towards boosting productivity, refining workflow management, and facilitating seamless communication within the team. Additionally, the SIU invested in technology resources, such as transitioning from PCs to laptops, to ensure preparedness for various operational scenarios.

Foundation work for key 2024 projects

The SIU dedicated efforts in 2023 to laying the groundwork for several pivotal projects slated for completion in 2024:

- **National Seafarers Website Redevelopment:** Initiated the redevelopment of the National Seafarers website, establishing a centralised platform for comprehensive information and resources.
 - **Digital Asset Management (DAM) Project:** Initiated the review of a Digital Asset Management system aimed at efficiently managing, storing, and retrieving digital assets. This endeavour is designed to streamline internal workflows and enhance accessibility to digital resources for all Government communicators.
- Enhancing the Efficiency of the Protocol Office through Technology:** Preliminarily explored opportunities for enhancing the efficiency of the Protocol Office through technology. Engaged in initial discussions to understand the needs and potential digital solutions aimed at streamlining processes and improving service delivery.
- **AI Research:** Conducted research and exploration into artificial intelligence (AI), paving the way for innovative applications and advancements in various governmental functions.



Cayman Islands Government Office – United Kingdom

Nature and Scope of Activities

Established in 1982, the Cayman Islands Government Office in the United Kingdom (CIGO-UK) serves as the official representation of the Cayman Islands Government in the UK. CIGO-UK facilitates activities that create unique opportunities for the Cayman Islands Government, people and businesses and provides policy and strategic support to Cayman Islands Government entities.

CIGO-UK also coordinates and supports events that celebrate and promote the Cayman Islands in the UK, as well as opportunities for fellowship amongst Caymanians overseas, and serves as a contact point to Caymanians (especially Caymanian students) and other stakeholders in the UK.

Through its work, CIGO-UK develops alliances and relationships to promote a better economic, social, cultural and political understanding of the Cayman Islands and to strengthen the country's relationship with the UK's 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 2023

In 2023, the Cayman Islands Representative to the UK attended 111 ceremonial events, official meetings, conferences, and official functions on behalf of the Cayman Islands Government. Among those events, she attended the Joint Ministerial Council (JMC) Meeting. The JMC is the highest forum for political dialogue and consultation between the UK and elected leaders and representatives of the Overseas Territories for the purposes of providing leadership and promoting cooperation in areas of mutual interest.

The CIGO-UK also produced a documentary celebrating the conservation success of the Grand Cayman Blue Iguana and used that story as a platform for engaging UK Parliamentarians and other key stakeholders.

In addition, the CIGO-UK hosted the third annual Cayman Day in the UK and supported the National Trust for the Cayman Islands by developing an engagement programme for the Youth Delegation from the Cayman Islands attending COP28.



Dr Tasha Ebanks Garcia, Cayman Islands Representative to the UK and The Rt Hon Lord Cameron, Secretary of State for Foreign, Commonwealth and Development Affairs, at the 2023 Joint Ministerial Council Meeting



Cayman Islands Youth Delegation to COP28 pictured with Minister Graham Stuart, Minister of State for Climate of the United Kingdom and Dr Tasha Ebanks Garcia, Cayman Islands Representative to the UK



Dr Tasha Ebanks Garcia, Cayman Islands Representative to the UK and Stephen Doughty, Shadow Minister (Foreign and Commonwealth Affairs and International Development), at a Parliamentary drop-in celebrating the conservation success story of the Blue Iguana and the Cayman Islands signing up to the UK Government's Flagship Blue Belt Programme



Cayman Day in the UK brings Caymanians and friends together to celebrate Caymanian culture and heritage and reinforces national identity and a sense of belonging among the Cayman community in the UK.

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 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
- Two full-time civil servants

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 2023

→ Seafarers Registry

The Cayman Islands Seafarers Registry is a searchable national registry that 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.

As work progressed on the development of the registry, it became evident that the platform first envisioned would not be robust enough to manage critical new ideas and expectations. In collaboration with the newly established Innovation Team within the Cabinet Office, Celebrate Cayman has, in the last half of 2023, mapped out a new direction for the Registry, and after selecting new vendor services, we are in the advanced stages of a new rollout for the Registry.

In the meantime, registration has continued, and just under 3,000 records have been collected so far. We are enthusiastically looking forward to the new launch date early in 2024.

→ **Women’s Right to Vote in the Cayman Islands**

In August of 1948, 24 bold and courageous women of the Cayman Islands got together and signed a petition demanding that they be given the right vote in elections that were being held that day. The petition did not succeed, but a seed was planted, which led to another petition in 1957. This time, 358 women signed and delivered the petition to the Commissioner on 29th May 1957. This petition was successful, and on 8 December 1958, a law was passed that removed any disqualifications for women to vote. This became Law 2 of 1959.

On the 16th of September 1959, on the occasion of the first General Elections, after women got the right to vote, four phenomenal women stepped up and walked into the records of history by accepting nominations to run for office. They were:

Name	Location
Mrs. Lilly Birdell Jackson	West Bay
Mrs. Ethel R. Cook-Bodden	George Town
Mrs. Francine Jackson	Bodden Town
Mrs. Laurel Watler	Bodden Town

While none were successful, history shows that they took advantage of the earned opportunity.

These four women and all those who signed the petitions were celebrated throughout 2023 and, in particular, the month of March. District celebration events we held from 22 March through 31 March:

Location	Venue	Date
Gun Bay	Gun Bay Civic Centre	Wednesday, 22 March
East End	East End Library/ Town Hall	Wednesday, 22 March
North Side	North Side Library/ Town Hall	Thursday, 23 March
Bodden Town	Bodden Town Library/Town Hall	Tuesday, 28 March
West Bay	West Bay Library/ Town Hall	Thursday, 30 March
George Town	George Town Library/Historical Room	Friday, 31 March

The venues for these events were significant as they were historical gathering places for meetings and important community events such as elections and national events.

While most of these trailblazing Caymanian women have since passed, a significant few are still alive, and several made it out to the events. Each individual or their family/representative was presented with a certificate of recognition and appreciation from the people of the Cayman Islands for their efforts and foresight. These certificates were individually signed by the Premier and were presented by himself or other Members of Parliament (MP’s). MP’s were in attendance and participated in all of the events.

The celebrations were well attended, especially by the older persons in the respective communities, who took advantage of the opportunities to catch up and chat with friends they had not recently seen. The ceremonies ended with plaques being unveiled in each district, proudly displaying the names of all who signed the 1957 petition on behalf of their district. The attendance at these celebrations was as follows:

Location	Number
Bodden Town	53
East End	47
Gun Bay	21
George Town	115
North Side	51
West Bay	71

These Government-sponsored events were much appreciated by the Cayman people.



Mrs. Algar Wood (in the wheelchair) and her family. She is a signatory to the 1957 petition that secured women's right to vote



Mrs. Carmen Conolly speaks at the Gun Bay/East End District Celebration. She is a signatory to the 1957 petition that secured the right to vote for women.



Ms. Genevieve Smith (Centre) at the West Bay District Celebration. She is a signatory to the 1957 petition that secured the right to vote for women.



Unveiling of the George Town plaque honouring the signatories to the 1957 petition to give women the right to vote and stand for office in the Cayman Islands. L -R: Leader of the Opposition, Hon. Roy McTaggart; Minister, Hon. Sabrina Turner; MP Barbara Connolly; Premier, Hon. G. Wayne Panton; and Deputy Leader of the Opposition, Hon. Joseph Hew



North Side Primary School students perform at the North Side District Celebration in honour of the North Side women who signed the 1957 petition that gave women the right to vote.

→ Kings Coronation

People across the United Kingdom and the Commonwealth celebrated the coronation of their majesties, King Charles III and Queen Camilla, over a weekend of special events on May 6 – 8, 2023.

The Coronation is centred around a solemn religious ceremony and has remained largely unchanged for over a thousand years. For the last 900 years, the ceremony has taken place at Westminster Abbey, London, and is conducted by the Archbishop of Canterbury. The Coronation of a new Sovereign takes place in the months after their accession, following a period of mourning.

In a similar but simpler ceremony, the Queen Consort was also crowned alongside His Majesty The King as part of the service on Saturday, 6 May 2023, at Westminster Abbey. The Coronation of His Majesty The King and Her Majesty The Queen is a time for celebration across the nation and Commonwealth over a weekend of special events:

- 6 May: The Coronation Ceremony took place at Westminster Abbey, London.
- 6-8 May: Coronation Big Lunches were held up and down the United Kingdom and across the Commonwealth.
- 7 May: A spectacular Coronation Concert was performed at Windsor Castle, with iconic locations across the UK.
- 8 May: A special Public Holiday in honour of the Coronation, allowing everyone to join in and celebrate a national day of activities.

In the Cayman Islands, the Government was also very eager to participate and, along with its people, made plans to celebrate the occasion along with the UK and the Commonwealth. The designated Public Holiday of Monday, May 8th, was observed in the Cayman Islands, and activities were organised to celebrate the Coronation on that day.

Cardinal Avenue, in the centre of George Town, was the fitting venue of choice for a variety of activities for all age groups to enjoy. Activities started in the cool of the afternoon, around 4 pm. The following activities were delivered to commemorate the occasion:

- Food stalls with an assortment of meals and delicacies;
- Cotton Candy;
- Snow Cones;
- Face painting;
- Balloon Maker;
- Paint and art station;
- Bouncing Castles;
- Gigantic Yard Games; and
- Photo Booth.

The paint and art station facilitated the creation of objects such as crowns and sceptres throughout the afternoon. The photo booth carried Coronation props, including a life-size stand-up and cut-outs of the King and Queen.

Onstage activities and entertainment were going on at the same time and featured The Cayman Islands Folk Singers, Impulz, and Regeneration Band. These bands were made available through collaboration with the Cayman Entertainment and Music Association. The evening concluded with magnificent fireworks display out in the harbour at approximately 7:30 pm.

The Kings Coronation Event was well attended.



Children participating at the paint and art station on Coronation Day.



Photo Booth Activity on Coronation Day

Internal & External Audit Updates

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

Contact Information

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Strategic Communications Unit

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Information Rights Unit

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Celebrate Cayman Project Team

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Appendix 1:

Financial Statements for the year ended
31st December 2023



GOVERNMENT OF THE CAYMAN ISLANDS

CABINET OFFICE

AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

CABINET OFFICE

Financial Statements for the year ended 31 December 2023

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CABINET OFFICE
CAYMAN ISLANDS GOVERNMENT

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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.

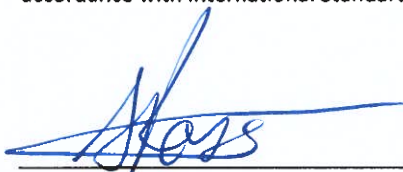

The financial statements fairly present the financial position, financial performance and cash flows of the Cabinet Office for the financial year ended 31 December 2023.

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 2023;
- (b) fairly reflect the financial position as at 31 December 2023 and performance for the year ended 31 December 2023;
- (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, JP
Cabinet Secretary & Chief Officer, 

Date 30 April 2024


Emma Linney
Acting Chief Financial Officer

Date 30 April 2024

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 2023 and the statement of financial performance, statement of changes in net worth and cash flows statement for the year ended 31 December 2023, and notes to the financial statements, including a summary of significant accounting policies as set out on pages 11 to 42.

In my opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Office as at 31 December 2023 and its financial performance and its cash flows for the year ended 31 December 2023 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.

Emphasis of Matter

As outlined in note 24 of the financial statements, the Cabinet authorised supplementary appropriations for the Office under section 11(5) of the Public Management and Finance Act (2020 Revision) ("PMFA"), increasing its 2023 operating budget by \$300 thousand. A supplementary Appropriations Bill for the additional funding was not introduced in Parliament by 31 March 2024 as required by section 11(6) of the PMFA.

My opinion is not qualified with respect to this matter.

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 (continued)

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.



Sue Winspear, CPFA
Auditor General

30 April 2024
Cayman Islands

CABINET OFFICE
STATEMENT OF FINANCIAL POSITION
AS AT 31 December 2023
(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
Current Assets						
6,151	Cash and cash equivalents	2	6,821	5,350	5,350	(1,471)
1,202	Trade receivables	3	1,451	1,529	1,529	78
1,268	Other receivables	3	2,003	309	309	(1,694)
55	Prepayments		119	3	3	(116)
8,676	Total Current Assets		10,394	7,191	7,191	(3,203)
Non-Current Assets						
-	Trade receivables	3	-	31	31	31
1,080	Property, plant and equipment	4	1,112	1,179	1,549	67
2	Intangible assets	5	1	23	23	22
1,082	Total Non-Current Assets		1,113	1,233	1,603	120
9,758	Total Assets		11,508	8,424	8,794	(3,083)
Current Liabilities						
2	Trade payables	6	2	97	97	95
618	Accruals and other liabilities	6	469	26	26	(443)
50	Unearned revenue	7	52	6	6	(46)
494	Employee entitlements	8	369	15	15	(354)
12	Provisions	21	12	-	-	(12)
654	Surplus payable	9	2,230	204	204	(2,026)
1,830	Total Current Liabilities		3,134	348	348	(2,787)
1,830	Total Liabilities		3,134	348	348	(2,787)
7,928	Net Assets		8,374	8,077	8,447	(297)
Equity						
7,738	Contributed capital		8,184	7,892	8,262	(293)
190	Revaluation reserve		190	185	185	(5)
7,928	Total net assets/equity		8,374	8,077	8,447	(298)

The accounting policies and notes on pages 11-42 form an integral part of these financial statements.

CABINET OFFICE
STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 31 December 2023
(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					
13,315	Sales of goods & services	10	14,420	14,098	14,685	(322)
22	Investment revenue	11	120	-	-	(120)
13,337	Total Revenue		14,540	14,098	14,685	(442)
	Expenses					
8,120	Personnel costs	12	9,131	9,585	9,929	454
4,375	Supplies and consumables	13	3,068	4,219	4,462	1,151
156	Leases	13	171	-	-	(171)
158	Depreciation and amortization	4 & 5	180	294	294	114
46	Losses/(Net Gains) on financial and non-financial instruments	14	(68)	-	-	68
12,809	Total Expenses		12,482	14,098	14,686	(1,616)
482	Surplus for the year		2,058	-	-	2,058

The accounting policies and notes on pages 11-42 form an integral part of these financial statements.

CABINET OFFICE
STATEMENT OF CHANGES IN NET WORTH
FOR THE YEAR ENDED 31 December 2023
(Expressed in Cayman Islands Dollars)

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	-	-	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	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)

The accounting policies and notes on pages 11-42 form an integral part of these financial statements.

CABINET OFFICE
STATEMENT OF CHANGES IN NET WORTH
FOR THE YEAR ENDED 31 December 2023
(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 1 January 2023		7,709	190	29	7,928	7,927	7,858	(1)
Prior year adjustments		1	-	-	1	-	-	(1)
Restated balance		7,710	190	29	7,929	7,927	7,858	(2)
Changes in net worth for 2023								
Prior year adjustments		171	-	-	171	-	-	(171)
Equity Investment from Cabinet	3	273	-	-	273	150	589	(123)
Repayment of surplus to Cabinet		-	-	(2,058)	(2,058)	-	-	2,058
Surplus for the year		-	-	2,058	2,058	-	-	(2,058)
Total recognized revenues and expenses for the year		445	-	-	445	150	589	(295)
Balance at 31 December 2023		8,155	190	29	8,374	8,077	8,447	(297)

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 11-42 form an integral part of these financial statements.

CABINET OFFICE
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 December 2023
(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
	Operating Activities				
	<i>Cash received</i>				
1,540	Sale of goods and services - third party	1,712	1,239	1,241	(473)
11,354	Outputs to Cabinet	13,032	12,859	12,857	(173)
22	Interest received	120	-		(120)
12,916	Total cash received	14,864	14,098	14,098	(766)
	<i>Cash used</i>				
(8,534)	Personnel costs	(9,808)	(9,585)	(9,585)	223
(3,505)	Supplies and consumables	(3,925)	(4,219)	(4,219)	(295)
15	Financing/interest expense	117	-		(117)
(12,024)	Total cash used	(13,616)	(13,804)	(13,804)	(188)
892	Net cash flows from operating activities	1,248	294	294	(954)
	Investing activities				
	<i>Cash used</i>				
(235)	Purchase of property, plant and equipment	(124)	(150)	(150)	(26)
(235)	Total cash used	(124)	(150)	(150)	(26)
(235)	Net cash flow used in investing activities	(124)	(150)	(150)	(26)
	Financing activities				
	<i>Cash received</i>				
-	Equity Investment from Org 40	-	150	150	150
-	Total cash received	-	150	150	150
	<i>Cash used</i>				
1	Ministry Reorganization				
-	Equity Investment	200	-	-	(200)
(1,187)	Repayment of Surplus to Org 40	(654)	-	-	654
(1,186)	Total cash used	(454)	-	-	454
(1,186)	Net cash flows from financing activities	(454)	150	150	604
(529)	Net (decrease)/ increase in cash and cash equivalents held	670	294	294	(376)
6,680	Cash and cash equivalents at beginning of the year	6,151	5,056	5,056	(1,095)
6,151	Cash and cash equivalents at the end of the year	6,821	5,350	5,350	(1,471)

The accounting policies and notes on pages 11-42 form an integral part of these financial statements.

CABINET OFFICE
NOTES TO THE FINANCIAL STATEMENTS
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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 2023.

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.

New and revised accounting standards issued effective for the financial year beginning 1 January 2023.

Adoption of IPSAS 41 Financial Instruments

The Office has adopted IPSAS 41: Financial Instruments as of the transition date of 1 January 2023, replacing IPSAS 29: Financial Instruments: Recognition and Measurement.

In accordance with the transitional provisions in IPSAS 41, comparative information for the 31 December 2022 period has not been restated.

The accounting policies for the year ended 31 December 2023 have been updated to comply with IPSAS 41. The main changes to the Ministry's accounting policies are:

- Trade and other receivables - This policy has been updated to reflect that the impairment of receivables are now determined by applying an expected credit loss model.
- Financial instruments and risk management - The policy has been updated to reflect:
 - the new measurement classification categories; and
 - a new impairment model for financial assets based on expected credit losses, which is forward-looking and may result in earlier recognition of impairment losses.

CABINET OFFICE
NOTES TO THE FINANCIAL STATEMENTS
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Note 1: Significant Accounting Policies (continued)

IPSAS 41 also significantly amended the disclosures of financial instruments of IPSAS 30. This has resulted in new or amended disclosures, mostly in relation to the financial instrument categories and to credit risk.

Measurement classification		
Financial assets	IPSAS 29	IPSAS 41
Cash and cash equivalents	Loans & Receivables	Amortised cost
Term Deposits	Loans & Receivables	Amortised cost
Trade and other receivables	Loans & Receivables	Amortised cost
Financial Liabilities	IPSAS 29	IPSAS 41
Accounts Payable	Amortised Cost	Amortised Cost

No material changes in recognition or measurement were required upon adopting IPSAS 41 for the entity.

New and revised accounting standards issued that are not yet effective for the financial year beginning 1 January 2023 and not early adopted.

Certain new accounting standards have been published that are not mandatory for the 31 December 2023 reporting period and have not been early adopted by the Office.

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. It is anticipated that IPSAS 43 will not have a significant impact on the Office's financial statements. This will be assessed more fully closer to the effective date of adoption.

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. It is anticipated that IPSAS 44 will not have a significant impact on the Office's financial statements. This will be assessed more fully closer to the effective date of adoption.

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

CABINET OFFICE
NOTES TO THE FINANCIAL STATEMENTS
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Note 1: Significant Accounting Policies (continued)

(a) Basis of preparation (continued)

New and revised accounting standards issued that are not yet effective for the financial year beginning 1 January 2023 and not early adopted (continued)

- Presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance.

IPSAS 42, Social Benefits was issued in December 2018 and is effective 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. During the financial year it was assessed that IPSAS 41 does not have an impact on Office's financial statements.

IPSAS 45 replaces IPSAS 17, Property, Plant, and Equipment, by adding current operational value as a measurement basis in the updated current value model for assets within its scope, identifying the characteristics of heritage and infrastructure assets, and adding new guidance on how these important types of public sector assets should be recognised and measured. This standard comes into effect on January 1, 2025, with earlier application permitted. It is anticipated that IPSAS 45 will not have a significant impact on the Office's financial statements. This will be assessed more fully closer to the effective date of adoption.

IPSAS 46 provides new guidance in a single standard addressing how commonly used measurement bases should be applied in practice. It brings in generic guidance on fair value for the first time and introduces current operational value, a public sector-specific current value measurement basis addressing constituents' views that an alternative current value measurement basis to fair value is needed for certain public sector assets. This standard comes into effect on January 1, 2025, with earlier application permitted. This standard was issued in May 2023 and comes into effect on January 1, 2025, with earlier application permitted. It is anticipated that IPSAS 46 will not have a significant impact on the Office's financial statements. This will be assessed more fully closer to the effective date of adoption.

IPSAS 47 is a single source for revenue accounting guidance in the public sector, presenting two accounting models based on a binding arrangement. This new Standard provides focused guidance to help public bodies apply the principles to account for public sector revenue transactions. The effective date for this standard will be for periods beginning January 1, 2026. It is anticipated that IPSAS 47 will not have a significant impact on the Office's financial statements, but this will be assessed more fully closer to the effective date of adoption.

IPSAS 48 provides accounting guidance for transfer expenses, which account for a significant portion of expenditures for many public sector entities. This new Standard fills a significant gap in the IPSASB's

CABINET OFFICE
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Note 1: Significant Accounting Policies (continued)

(a) Basis of preparation (continued)

New and revised accounting standards issued that are not yet effective for the financial year beginning 1 January 2023 and not early adopted (continued)

literature and guides to help entities account for public sector transfer expense transactions. The effective date for this standard will be for periods beginning January 1, 2026. It is anticipated that IPSAS 48 will not have a significant impact on the Office's financial statements, but this will be assessed more fully closer to the effective date of adoption.

IPSAS 49, Retirement Benefit Plans (issued in November 2023 and effective for periods beginning on or after 1 January 2026) provides a principle-based approach to accounting for retirement benefit plans offering a completed view of their financial activities, assets, and obligations and establishes comprehensive accounting and reporting requirements for the financial statements of retirement benefit plans. It is anticipated that IPSAS 49 will not have a significant impact on the Office's financial statements

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.

Changes in Accounting Policies

When presentation or classification of items in the financial statements is amended or accounting policies are changed, comparative figures are restated to ensure consistency with the current period unless it is impracticable to do so. In the current period, there has not been a restatement to comparative figures.

(b) Reporting Period

The reporting period is the year ended 31 December 2023.

(c) Budget amounts

The original budget amounts for the year ended 31 December 2023 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 2023 final budget includes amounts for any unused appropriations from the 2022 financial year that were transferred to the 2023 financial year, as provided under Section 9(5) of the Public Management and Finance Act (2020 Revision).

CABINET OFFICE
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Note 1: Significant Accounting Policies (continued)

(d) Judgments and Estimates

The Cabinet Office received \$300,000 of Supplementary funding during the 2023 financial year for Capital Expenditure under section 11(5) of the Public Management and Finance Act (2020 Revision) for appropriation EI 36 – Equity Investment to Cabinet Office. This was approved by Cabinet on 11 October 2023.

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.

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 in hand, deposits held on call with banks, other short-term, highly liquid investments with original maturities of three months or less which are subject to an insignificant risk of changes in value. Although cash and cash equivalents at 31 December 2023 are subject to the expected credit loss requirements of IPSAS 41, no allowance has been recognised as the estimated allowance is negligible due to the high credit quality of the counterparty banks.

(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.

CABINET OFFICE
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Note 1: Significant Accounting Policies (continued)

(g) Property, Plant and Equipment (continued)

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 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.

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

CABINET OFFICE
NOTES TO THE FINANCIAL STATEMENTS
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Note 1: Significant Accounting Policies (continued)

(g) Property, Plant and Equipment (continued)
Valuation assumptions (continued)

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 any form of selling or purchase costs, tax (including Stamp Duty), inflation or finance costs. In the Cayman Islands, 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.

CABINET OFFICE
NOTES TO THE FINANCIAL STATEMENTS
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Note 1: Significant Accounting Policies (continued)

(g) Property, Plant and Equipment (continued)
Valuation assumptions (continued)

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.

<u>Asset Type</u>	<u>Estimated Useful life</u>
• Buildings and structures	10 – 60 years
• Building fit-out (when accounted for separately)	5 – 25 years
• Leasehold Improvement	shorter of the unexpired period of the lease or the useful life improvement
• Computer hardware	3 – 10 years
• Office equipment and furniture	3 – 25 years
• Motor vehicles	3 – 20 years
• Other equipment	5 - 20 years
• Plant and Equipment	3 – 10 years
• Infrastructure	3 – 10 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

CABINET OFFICE
NOTES TO THE FINANCIAL STATEMENTS
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Note 1: Significant Accounting Policies (continued)

(h) Employee Benefits (continued)

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.

(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.

Initial Recognition

Financial assets and liabilities are initially measured at fair value. On initial recognition, transaction costs directly attributable to the acquisition or issue of financial liabilities are added to or deducted from the fair value of the financial assets or financial liabilities, as appropriate.

Subsequent measurement and classification

IPSAS 41 requires financial assets to be subsequently measured at fair value through surplus or deficit (FVTSD), amortised cost, or fair value through other comprehensive revenue and expense (FVTOCRE). Additionally, IPSAS 41 requires financial liabilities to be measured at either amortised cost or FVTSD.

This classification is based on the business model for managing financial instruments, and whether the payments are for solely payments of principal or interest on the principal amount outstanding. The Office assessed the business model for holding financial assets at the date of initial application. It determined that all of these are held to collect contractual cash flows that are solely payments of principal and interest. Therefore, financial assets are subsequently measured at amortised cost. Financial liabilities are subsequently measured at amortised cost.

CABINET OFFICE
NOTES TO THE FINANCIAL STATEMENTS
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Note 1: Significant Accounting Policies (continued)

(l) Financial Instruments (continued)
Subsequent measurement and classification (continued)

Cash and cash equivalents, trade receivables and payables are recorded at amortized cost using the effective interest method less any impairment.

Derecognition

Financial assets are derecognised when the rights to receive cash flows have expired or have been transferred and the Authority has transferred substantially all risks and rewards of ownership. A financial liability is derecognised when it is extinguished, that is when the obligation is discharged, cancelled, or expires.

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.

(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.

CABINET OFFICE
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Note 1: Significant Accounting Policies (continued)

(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.

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 2023, the Cabinet Office's cash balances were as presented below. No restricted cash balances were held by the Cabinet Office at 31 December 2023 (2022: Nil).

Prior Year CI\$'000	Description	Current Year CI\$'000	Original Budget CI\$'000	Final Budget CI\$'000	Variance (Original vs Actual) CI\$'000
4,000	Operational Current Account - KYD	3,824	2,609	2,609	(1,215)
17	Cash in Transit	17	51	51	34
(809)	Payroll Current Account	23	66	66	43
2,631	Deposits held with Treasury	2,747	2,614	2,614	(133)
87	Operational Current Account - USD	82	10	10	(72)
225	Other Bank Accounts	128	-	-	(128)
6,151	Cash and cash equivalents	6,821	5,350	5,350	(1,471)

Note 3: Trade receivables and other receivables

Trade receivables are amounts due from customers for items sold or services performed in the ordinary course of business. Trade receivables and other receivables comprise of balances due from other Government entities, including Output Receivables and balances due from third parties.

The simplified approach to providing for expected credit losses (ECL), as prescribed by IPSAS 41, is applied to trade and other receivables. The simplified approach involves making a provision equal to lifetime expected credit losses. In measuring ECLs for third-party receivables, the estimated loss allowance for individually significant or other specific trade and other receivable balances are determined on an individual basis. Thereafter, the remaining third-party trade receivables have been assessed on a collective basis as they possess shared credit risk characteristics. The expected credit Loss rate for third-party receivables is based on the Office's historical credit loss over the prior two years.

CABINET OFFICE
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Note 3: Trade receivables and other receivables (continued)

The historical loss rates are then adjusted for current and forward-looking information on macroeconomic factors affecting the Office's customers. Given the short period of credit risk exposure, the impact of macroeconomic factors is not considered significant.

The Office performed an individual/specific ECL assessment on any related party debtors with qualitative or quantitative factors indicating doubts around collectability. Given the low risk of default on the remaining related party receivables held by the Office, the impact of the expected credit losses on these have been estimated to be negligible. These have a low risk of default due to the Cayman Islands Government's high credit rating, absence of historical losses on amounts due. The Office believes that the amounts outstanding on related party receivables are recoverable.

The Office's policy is to recognise ECL of 100% for receivables over 180 days past due because historical experience has indicated that these receivables are generally not recoverable. Receivables are written off and or fully provided for when there is no reasonable expectation of recovery.

Prior Year Restated CI \$'000	Trade and Other Receivables	Current Year CI \$'000	Original Budget CI\$'000	Final Budget CI\$'000	Variance (Original vs Actual) CI\$'000
-	Sale of goods and services	1,605	1,421	1,421	(184)
3,906	Receivables from Cabinet and other Ministries	4,396	853	853	(3,543)
(2,704)	Less: provision for doubtful debts	(2,546)	(714)	(714)	1,832
1,202	Net receivables	3,455	1,869	1,869	(1,895)

Included in Trade and Other receivables is \$1,722k relating to output receivables from Cabinet, \$1,241k relating to receivables from Cabinet Office Executive and \$1,433k from other Ministries.

Prior Year CI \$'000	Trade and Other Receivables - Maturity Profile	Current Year CI \$'000	Original Budget CI\$'000	Final Budget CI\$'000	Variance (Original vs Actual) CI\$'000
-	Current	1,228	-	-	(1,228)
1,397	Past due 1-30 days	518	1,674	1,674	1,156
852	Past due 31-60 days	615	78	78	(537)
84	Past due 61-90 days	93	47	47	(46)
2,897	Past due 90-180 days	123	39	39	(84)
	Past due 180 and above	3,424	31	31	(3,393)
5,230	Total trade receivables	6,001	1,869	1,869	(4,132)

CABINET OFFICE
NOTES TO THE FINANCIAL STATEMENTS
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Note 3: Trade receivables and other receivables (continued)

As at 31 December 2023 expected credit losses resulting from balances less than 180 days past due amounted to \$2.41M (\$2.7M: 2022). Additionally, expected credit losses resulting from full provisioning for balances over 180 days past due amounts totaling \$129k (2022: \$0).

Prior Year CI \$'000	Description	Current Year CI \$'000	Original Budget CI\$'000	Final Budget CI\$'000	Variance (Original vs Actual) CI\$'000
1,802	Balance at 1 January 2023	2,704	714	714	(1,990)
902	Additional provisions made during the year	(158)	-	-	158
2,704	Provision for Doubtful Debts	2,546	714	714	(1,832)

There have been no changes during the reporting period in the estimation techniques or significant assumptions used in measuring the loss allowance.

Prior Year CI \$'000	Description	Current Year CI \$'000	Original Budget CI \$'000	Final Budget CI \$'000	Variance (Original vs Actual) CI\$'000
(2,704)	Allowance for credit losses as at 1 January 2023 calculated under IPSAS 29	(2,704)	(714)	(714)	1,990
-	IPSAS 41 expected credit loss adjustment - through opening accumulated surplus/deficit	-	-	-	-
(1,802)	Opening allowance for credit losses as at 1 January 2023	(2,704)	(714)	(714)	1,990
(902)	Revision in loss allowance made during the year	158	-	-	(158)
-	Receivables written off during the year	-	-	-	-
(2,704)	Balance at 31 December 2023	(2,546)	(714)	(714)	(1,832)

Prior Year CI\$'000	Other Receivables Description	Current Year CI\$'000	Original Budget CI\$'000	Final Budget CI\$'000	Variance (Original vs Actual) CI\$'000
674	Advances	1,244	2	2	(1,242)
13	Dishonoured cheques	13	7	7	(6)
8	Interest receivable	12	-	-	(12)
573	Other	734	300	300	(434)
1,268	Total other receivables	2,003	309	309	(1,694)

Included in other receivables is \$273k due from Cabinet relating to equity injections for the current fiscal year.

CABINET OFFICE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 December 2023
(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 2022	218	621	135	284	16	218	1	188	334	-	2,015	2,904	2,904	889
Additions	22	-	34	127	1	-	-	47	-	3	235	234	234	(1)
Revaluations	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Disposal/ Derecognition	-	-	-	-	-	-	-	-	(45)	-	(45)	-	-	45
Balance as at 31 December 2022	240	621	170	411	17	218	1	235	288	3	2,205	3,138	3,138	933

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 2023	240	621	169	411	17	218	1	235	289	3	2,204	3,138	3,438	934
Additions	2	-	-	76	-	104	-	13	-	17	211	150	520	(61)
Disposal/ Derecognition	-	-	-	-	(3)	-	-	(1)	-	-	(4)	-	-	4
Transfers	-	-	-	1	-	-	-	-	-	-	1	-	-	(1)
Balance as at 31 December 2023	242	621	169	488	14	322	1	247	289	20	2,413	3,288	3,958	875

CABINET OFFICE
NOTES TO THE FINANCIAL STATEMENTS
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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)	-	(46)	-	-	46
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	-	1,124	1,822	1,822	698

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 2023	195	59	76	272	15	92	1	152	261	-	1,125	1,822	1,822	697
Eliminate on Disposal/Derecognition	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation Expense	20	29	13	71	(1)	24	-	18	6	-	180	287	287	107
Impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Balance as at 31 December 2023	214	88	88	343	13	116	1	169	267	-	1,305	2,109	2,109	804

Net Book value 31 December 2022	45	562	94	139	2	126	-	83	27	3	1,080	1,466	1,836	386
Net Book value 31 December 2023	28	533	81	145	1	205	-	78	22	20	1,112	1,179	1,549	67

CABINET OFFICE
NOTES TO THE FINANCIAL STATEMENTS
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Note 5: Intangible Assets

Cost of Intangible Asset	<i>Computer Software</i>	<i>Total</i>	<i>Original Budget</i>	<i>Final Budget</i>	<i>Variance (Orig vs Actual)</i>
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

Cost of Intangible Asset	<i>Computer Software</i>	<i>Total</i>	<i>Original Budget</i>	<i>Final Budget</i>	<i>Variance (Orig vs Actual)</i>
Balance as at 1 January 2023	43	43	82	82	39
Additions	-	-	-	-	-
Balance as at 31 December 2023	43	43	82	82	39

Accumulated Amortization	<i>Computer Software</i>	<i>Total</i>	<i>Original Budget</i>	<i>Final Budget</i>	<i>Variance (Orig vs Actual)</i>
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

CABINET OFFICE
NOTES TO THE FINANCIAL STATEMENTS
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Note 5: Intangible Assets (continued)

Accumulated Amortization	Computer Software	Total	Original Budget	Final Budget	Variance (Orig vs Actual)
Balance as at 1 January 2023	41	41	52	52	11
Amortization Expense	1	1	7	7	6
Balance as at 31 December 2023	42	42	59	59	17

Net Book value 31 December 2022	2	2	30	30	28
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Net Book value 31 December 2023	1	1	23	23	22
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Note 6: Trade payables, accruals and other liabilities

Prior Year Restated	Description	Current Year	Original Budget	Final Budget	Variance (Orig vs Actual)
CI\$'000		CI\$'000	CI\$'000	CI\$'000	CI\$'000
2	Trade payables	2	97	97	95
64	Payroll deductions	(6)	-	-	6
489	Accruals	398	13	13	(385)
13	Core government trade with other public entities	13	2	2	(11)
52	Other trade payables	75	11	11	(64)
620	Total trade payables, accruals and other liabilities	483	123	123	(360)

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).

Note 7: Unearned Revenue

Prior Year	Description	Current Year	Original Budget	Final Budget	Variance (Orig vs Actual)
CI\$'000		CI\$'000	CI\$'000	CI\$'000	CI\$'000
50	Unearned revenue	52	6	6	(46)
50	Total Unearned revenue	52	6	6	(46)

Unearned revenue consists of paid gazette requests not yet published at the end of 2023.

CABINET OFFICE
NOTES TO THE FINANCIAL STATEMENTS
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Note 8: Employee entitlements

Prior Year CI\$'000	Details	Current Year CI\$'000	Original Budget CI\$'000	Final Budget CI\$'000	Variance (Orig vs Actual) CI\$'000
	<i>Employee entitlements are represented by:</i>				
417	Annual leave	295	-	-	(295)
77	Other employee entitlements	62	15	15	(47)
494	Total employee entitlements	357	15	15	(342)

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 include an amount for compensatory time.

Note 9: Surplus Payable

During the 2023 financial year, in accordance with The Public Management and Finance Act (2020 Revision), the Office paid over to the Ministry of Finance surplus from previous year in the amount of \$654k.

As at 31 December 2023, the Cabinet Office is reporting a total surplus payable in the amount of \$2.0M of which \$1.94M is the movement in year relating to 2023 surplus (2022: \$654k). The Office'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 Office is required to repay the surplus generated to the Ministry of Finance.

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
11,738	Outputs to Cabinet	12,721	12,857	13,443	136
1,405	General sales	1,482	1,173	1,173	(309)
156	Fees and charges	220	66	66	(154)
16	Other	(3)	3	3	6
13,315	Total sale of goods & services	14,420	14,099	14,685	(321)

CABINET OFFICE
NOTES TO THE FINANCIAL STATEMENTS
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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 Office.

Note 11: Investment Revenue

Prior Year CI\$'000	Description	Current Year CI\$'000	Original Budget CI\$'000	Final Budget CI\$'000	Variance (Original vs Actual) CI\$'000
22	Interest on deposits held with Cabinet	120	-	-	(120)
22	Total investment revenue	120	-	-	(120)

During the 2018 fiscal year, the Cabinet Office placed \$2.5M on an open-ended internal Treasury Fixed deposit. At December 31, 2023, the deposit balance was \$2.7M and interest earned during the year was \$120k.

CABINET OFFICE
NOTES TO THE FINANCIAL STATEMENTS
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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
6,375	Salaries, wages and allowances	7,271	7,499	7,747	228
1,313	Health care	1,473	1,678	1,694	205
344	Pension	384	404	440	20
73	Leave	(14)	-	43	14
15	Other personnel related costs	16	-	-	(16)
8,120	Total personnel cost	9,130	9,581	9,924	451

Personnel Costs for the fiscal year ending December 31, 2023 was approximately \$9.1M. It includes salaries, allowances, health care costs, pension costs and costs related to unused leave at the end of the financial year.

The higher year on year movement of personnel costs were partially due by an overall increase in costs resulting from a salary scale adjustment and a cost of living adjustment (COLA) in 2022. The increase of 4.5% across salaries, wages, allowances, and pensions continued in 2023 as the adjustments were not approved in the original budget and there were no supplementary appropriations approved to finance these adjustments. In addition to this, an honorarium of \$1,500 was awarded to all employees in December 2023, and this was not included in the Original Budget.

Note 13: Supplies and consumables

Prior Year CI\$'000	Description	Current Year CI\$'000	Original Budget CI\$'000	Final Budget CI \$'000	Variance (Original vs Actual) CI\$'000
435	Supplies and materials	346	450	453	104
2,285	Purchase of services	2,051	2,444	2,577	393
156	Lease of property	171	171	171	-
199	Utilities	203	203	207	-
2	General insurance	3	4	4	1
173	Travel and subsistence	177	428	68	251
92	Recruitment & training	189	213	531	24
86	Interdepartmental expenses	95	68	68	(27)
902	Doubtful debt expense	-	-	-	-
201	Other expenses	4	238	-	234
4,531	Total supplies & consumables	3,239	4,219	4,079	980

CABINET OFFICE
NOTES TO THE FINANCIAL STATEMENTS
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Note 13: Supplies and consumables (continued)

Total Supplies and Consumables for the fiscal year ending December 31, 2023 was approximately \$3.09M (inclusive of lease of property). Other expenses primarily consisted of Programme Services for Radio Cayman and Local Sponsorships from the Office of the Premier.

Note 14: Gains and Losses on Foreign Exchange Transactions

Prior Year CI\$'000	Description	Current Year CI\$'000	Original Budget CI\$'000	Final Budget CI\$'000	Variance (Original vs Actual) CI\$'000
(46)	Net (loss) / gain on foreign exchange transactions	68	-	-	(68)
(46)	Total (Losses) / Gain	68	-	-	(68)

Note 15: Revenue from Non- Exchange Transactions

During the year ended 31 December 2023, 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
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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
482	Surplus/(deficit) from ordinary activities	2,058	-	-	(2,058)
344	Prior Period Adjustment	1	-	-	(1)
	Non-cash movements				
158	Depreciation and amortization	22	294	294	272
46	(Gain) on Foreign Exchange	(68)	-	-	68
902	Decrease in provision allowance for credit losses for bad debt	159	-	-	(159)
	Changes in current assets and liabilities:				
(373)	(Increase) in receivable	94	-	-	(94)
(696)	(Increase) in other current assets	(735)	-	-	735
127	(Decrease) in payables and other accruals	(148)	-	-	148
(63)	Increase in other current liabilities	2	-	-	(2)
(35)	(Decrease) in provisions relating to employee costs	(137)	-	-	137
892	Net cash flows from operating activities	1,248	294	294	(954)

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 2023 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 fifteen (15) members of staff at the senior management level as at December 2023 (2022: 13).

Prior Year CI\$'000	Description	Current Year CI\$'000
1,991	Salaries & other short term employee benefits	2,363
56	Housing allowance	55
2,047	Total remuneration	2,418

CABINET OFFICE
NOTES TO THE FINANCIAL STATEMENTS
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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.

Note 18: Explanation of major variances against budget

The Cabinet Office's performance is compared between actual balances as at December 31, 2023 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 operating budget for the fiscal year ending December 31, 2023 was \$14.1M. The "Final Budget" has also been updated to reflect the unused budget which was carried forward from 2022 in accordance with Section 9(5) of the Public Management and Finance Act (2020 Revision). This is detailed further in Note 24.

On January 1, 2022, a carryforward amount of \$586k from the prior year (2022) was rolled forward to the Office's budget. The carryforward represented unused funds under the Cabinet Secretariat, Protocol, and the Office of the Premier. This amount combined with the original budget for the 2023 financial year resulted in a total revised final budget amount of \$14.1M.

During the financial year, the Office received approval to re-allocate funds in accordance with Section 11(5) of the Public Management and Finance Act (2020 Revision) from appropriations CBO17 to CBO9. There was a nil effect on the total budget as the transfer was from personnel costs to personnel costs.

Additionally, in October 2023, Cabinet authorised a reallocation of \$300k of Capital budget from the Ministry of Sustainability and Climate Resiliency to the Cabinet Office, this transfer was in accordance with section 11(5) of the Public Management and Finance Act (2020 Revision).

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, 2023 was \$14.4M which is more than the budget by \$332k (3%).

**CABINET OFFICE
NOTES TO THE FINANCIAL STATEMENTS
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Note 18: Explanation of major variances against budget (continued)

Statement of financial performance (continued)

Output revenue

The original output revenue budget for the 2023 financial year was \$12.9M.

A carryforward amount of \$586k from the prior year (2022) was rolled forward to the Office's budget. The carryforward represented unused funds under the Cabinet Secretariat, Protocol, and the Office of the Premier. This amount combined with the original budget for the 2023 financial year resulted in a total revised final budget amount of \$14.7M representing an approximate 5% increase.

Overall, the higher revenue was largely a result of higher General Sales and Fees. Additionally, the interest revenue received on the internal Treasury Fixed deposit had been higher in 2023 than in prior years due to higher interest rates in 2023.

General Sales revenue

Per Note 10, general sales of \$1.4M exceeded the budget of \$1.2M by \$309k for the fiscal period ending December 31, 2023. 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 represented 60% (\$895k) of total general sales and was \$149k 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, 2023 was \$220k, and exceeded the budget of \$66k by \$154k (233%). 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 \$581k and was \$154k higher than budget. Advertising revenue is also largely customer demand driven.

**CABINET OFFICE
NOTES TO THE FINANCIAL STATEMENTS
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Note 18: Explanation of major variances against budget (continued)

Statement of financial performance (continued)

Personnel Costs

At the financial year end, personnel costs were lower than the original budget by \$454k, which was almost 5% lower than the budget for this category of expense. The underspend in this area was largely a result of unfilled positions across the Office. 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 and this continued into 2023. These changes impacted the Office's overall costs, as these items were not approved in the original budget and there were no supplementary appropriations approved to finance these adjustments. Additionally there was a \$1,500 honorarium paid per employee in December 2023, which was also not accompanied by any budget adjustments.

During the financial year, the Office received approval to re-allocate funds in accordance with Section 11(5) of the Public Management and Finance Act (2020 Revision) from appropriations CBO17 (Department of Communications) to CBO9 (Protocol) for personnel costs. There was a nil effect on the total budget.

Supplies and Consumables

During the year, the Cabinet Office reported lower than budgeted supplies and consumables expenditure. The Office spent \$1,151k (38%) less than it originally budgeted for these balances.

Travel and Subsistence expenditure was lower than budgeted by \$251k, or 59%. This was a result of careful planning of travel, and a concerted effort to manage travel effectively, avoiding unnecessary travel. Purchase of Services was \$393k, or 16% lower than budgeted, and supplies and materials were \$105k lower, or 23%. The majority of the overall positive variance in supplies and consumables relates to these three areas.

Statement of financial position

Cash and cash equivalents

The actual cash balances at 31 December 2023 were \$6.8M; which was \$1.5M above the original budget. The original budget of \$5.3M 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, increase in revenue, higher vacancies than anticipated and delays in recruitment.

**CABINET OFFICE
NOTES TO THE FINANCIAL STATEMENTS
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Note 18: Explanation of major variances against budget (continued)

Statement of financial position (continued)

Trade receivables

The actual year-end trade receivables balance (due in one year) net of provisions for doubtful debts was \$1,451k, which was \$78k lower than the budget. This balance consists of current year executive salary reimbursement to entity in the amount of \$570k; however also includes uncollected receivables from Cabinet. The delay in collection of these amounts have contributed to this variance.

At December 31, 2023, the total outstanding Cabinet Billing was in the amount of \$1.7M (2022: \$1.2M).

Other receivables

Other receivables were \$2.0M (2022: \$1.3M) against a budget of \$309k for the financial year ending 31 December 2023. These balances largely consist of balances owed from other Ministries with the Government; however also includes a balance of \$274k 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 \$481k, being \$455k higher than budget. Accrued expenses were again the largest contributing factor this year and was higher than the budget and includes accruals for audit and professional services rendered.

Employee Entitlements

The employee entitlement balance as at December 31, 2023 was \$357k; which was \$342k 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 (2022: \$494k), and the Office made great efforts to reduce and manage accumulated leave during the year; unfortunately the high demands of the office and staff vacancies and other unfilled position creates a challenge in this area.

Surplus Payable

The surplus payable as at 31 December 2023 was \$2.23M (2022: \$654k). This was higher than the budget as the Office does not budget for a surplus or any change in the surplus payable each year. Part of the prior year surplus payable amounting to \$654k was paid during the 2023 financial year. The current accumulated surplus payable will be paid back to Cabinet during the subsequent financial year.

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NOTES TO THE FINANCIAL STATEMENTS
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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 2023, 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

The Cabinet Office is a party to financial instrument arrangements as part of its everyday operations. These financial instruments include cash & cash equivalents, short-term deposits, trade receivables, and accounts payable. The Office seeks to minimise exposure from financial instruments and does not enter into speculative financial instrument transactions.

Credit risk is the risk that the counter party to a transaction with the Office will fail to discharge its obligations, causing the Office to incur a financial loss. The Office is exposed to credit risk through the normal trade credit cycle and advances to third parties.

Financial assets that potentially subject the Office to credit risk consist of Cash and Cash Equivalents, term deposits, trade receivables, and other receivables.

The average credit period on sales is 30 days. The Office manages its Credit risk by limiting the counter parties it transacts business with to counterparties it believes to be capable of performing their contractual obligations. Generally, the Office does not require collateral.

Ongoing credit risk is managed through review of ageing analysis, together with credit limits per customer. Maximum exposures to credit risk as at year end are the carrying value of financial assets in the statement of financial position.

Expected credit losses (ECL)

ECLs are calculated on a lifetime basis for Trade Receivables. Please see trade receivables note for more information on credit risk disclosures for ECL on Trade Receivables.

**CABINET OFFICE
NOTES TO THE FINANCIAL STATEMENTS
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Note 19: Financial instrument risks (continued)

Concentrations of credit risk

The Office does not have any significant credit risk exposure. The credit risk on cash and cash equivalents and short-term investments is limited. The Office's main bank is Royal Bank of the Caribbean (RBC) which has a S&P Global Ratings of AA-.

Currency and interest rate risk

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

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.

CABINET OFFICE
NOTES TO THE FINANCIAL STATEMENTS
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Note 20: Segment reporting

	Policy Advice and Support		Broadcasting		Communications		Grand Totals	
<i>Prior Year Actual Restated</i>	2022	2023	2022	2023	2022	2023	2022	2023
Revenue	6,921	7,868	2,308	2,417	4,109	4,256	13,338	14,540
<i>Cabinet Revenue</i>	6,749	7,526	1,772	1,835	3,217	3,360	11,738	12,721
<i>Third Party Revenue</i>	172	342	536	582	892	895	1,600	1,819
Expenses	7,203	6,748	2,064	2,190	3,590	3,545	12,856	12,482
<i>Personnel Costs</i>	3,722	4,532	1,691	1,770	2,707	2,829	8,120	9,131
<i>Supplies and Consumables</i>	3,435	2,158	329	367	814	646	4,578	3,171
<i>Depreciation</i>	46	58	44	52	69	70	158	180
Surplus/(Deficit)	(282)	1,120	244	228	518	711	482	2,058
Assets	8,732	10,551	270	218	756	739	9,758	11,508
<i>Current Assets</i>	8,501	10,296	(440)	(492)	615	568	8,677	10,394
<i>Non-current Assets</i>	230	255	710	710	141	172	1,081	1,113
	(1,416)	(2,827)	(97)	(81)	(317)	(226)	(1,830)	(3,134)
<i>Liabilities</i>	(1,416)	(2,827)	(97)	(81)	(317)	(226)	(1,830)	(3,134)

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.

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Note 20: Segment reporting (continued)

- Facilitating the further administration of freedom of information and data protection coordination.

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.

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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 2023, provisions of \$12k (2022: \$12k) have been recognized in the financial statements.

Where pending litigation against the Office has been assessed by the Attorney General's Office to have a possible chance of success for the plaintiff then it does not meet the threshold for provisions and these are disclosed as contingent liabilities as below:

Probability of success	Number of cases	Estimated total cost CI\$000	Treatment
Probable	2	12	Provided for
Possible	12	143	Contingent Liability

Note 22: Subsequent events

On 1 January 2024, two departments, the National Weather Service and Hazard Management, were transferred in to the Cabinet Office from the Ministry of Sustainability and Climate Resiliency as a result of a machinery of government change. At the same time as these two departments were transferred in from the Ministry of Sustainability, the Gender Affairs Unit was transferred out from Cabinet Office to the Ministry of Sustainability and Climate Resiliency.

This event has no impact on the 2023 financial statements.

Management is not aware of any other occurrences subsequent to the reporting date which would have had an impact on the financial statements at 31 December 2023.

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
146	Operating Commitments	149	596	596
146	Total Operating Commitments	149	596	596

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Note 23: Commitments (continued)

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 Operating Commitments are based on the current rental rates.

Note 24: Changes to the Budget

The final budget is adjusted for amounts approved under Section 9(5) and Section 11(5) of the Public Management and Finance Act (2020 Revision).

The government operates a two-year budget appropriation cycle. Under Section 9(5) of the Public Management and Finance Act (2020 Revision), unused budget in the first year can be moved forward and used in the execution of the deliverables in the second year, in addition to the approved budget of the second year. The transferred budget is added to the budget allocation of the second year to form the new original budget for that year.

Similarly, Section 9(5) of the Public Management and Finance Act (2020 Revision) also allows for funds to be brought forward from the second year to form the new original budget for that year. At the end of the fiscal year 2022, \$586k in unused operating expense budget was carried forward to 2023. Similarly, at the end of the fiscal year 2022, \$70k in unused operating expense budget was carried forward to 2023.

During the financial year, the Office received approval to re-allocate funds in accordance with Section 11(5) of the Public Management and Finance Act (2020 Revision) from appropriations CBO17 to CBO9. There was a nil effect on the total budget.

Finally, in October 2023, Cabinet authorised a reallocation of \$300k of Capital budget from the Ministry of Sustainability and Climate Resiliency to the Cabinet Office, this transfer was in accordance with section 11(5) of the Public Management and Finance Act (2020 Revision).

Description	Operating Expenditure \$'000	Capital Expenditure \$'000
2023 Original Budget	14,099	150
Section 11(5)	-	300
Section 9(5) Carry forward from 2022 by Output	586	70
Final Budget	14,685	520