



**OFFICE OF THE DIRECTOR
OF
PUBLIC PROSECUTIONS
CAYMAN ISLANDS**

ANNUAL REPORT

2020

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INTRODUCTION

The position of Director of Public Prosecutions ("DPP") was created by Section 57 of the Cayman Islands Constitution Order 2009.

The DPP has responsibility for all public prosecutions brought within the jurisdiction of the Cayman Islands. The DPP is also the Central Authority under the Criminal Justice International Cooperation Act (2021 Revision). The DPP also exercises functions under the Justice Protection Act (2017 Revision).

The DPP is assisted by a Deputy Director, Assistant Director, three Senior Crown Counsel and thirteen Crown Counsel.

MISSION STATEMENT

The Office of the DPP ("ODPP") is committed to the prosecution of all offences in a timely and efficient manner, consistent with the interests of justice, and to providing international legal assistance in all Mutual Legal Assistance, Extradition and Convention matters. It is our mission to uphold our responsibility as Ministers of Justice, to act in the public interest, and to serve the criminal justice system with consistency, impartiality and integrity.

DIRECTOR'S OVERVIEW

From a global pandemic to the threat of natural disasters, 2020 was a year of collective uncertainty. In many respects, the world came crashing to a halt in March 2020. However, as the majority of the Cayman Islands were locking down, the work of many was just beginning.

Whilst numerous public servants strived to protect the community from the threat of Covid-19 in many different ways, the ODPP sought to play its part to keep the wheels of justice turning. This necessitated an immediate adjustment to working practices, with little (if any) time in which to prepare. There was a rapid transition to virtual hearings, remote working, and electronic filing of documents.

Whilst by no means a straightforward task, in collaboration with the Courts, Law Enforcement Agencies, and the Defence Bar, the ODPP succeeded in ensuring the continued administration of criminal justice, minimising any risk of transmission of the virus as our collective work progressed.

The introduction of measures to protect the community, in what became known as the "hard" and "soft" curfews, brought further challenges for the criminal justice system. Whilst the majority of the community abided by these rules, several did not. The ODPP received in excess of 340 files for charging advice in relation to breach of curfew between April and July alone.

Breaches of varying seriousness took place, but the laws were successfully enforced. Helpful sentencing guidelines were issued by the Honourable Chief Justice, and special sittings were organised by the Courts in order to deal with such offenders as swiftly as possible. A remarkable amount of work went on "behind the scenes", to deal with this new reality.

Within the first days of the lockdown, special sittings of the Summary and Grand Courts were convened to consider numerous bail applications, listed in light of the pandemic. These hearings generated a huge amount of urgent work on the parts of the police, Her Majesty's Prison Service, Crown Counsel, Defence Counsel, and the Courts, in difficult conditions.

In addition, the more conventional workload of the Office continued unabated. In the course of 2020, the ODPP received an unprecedented total of 2,872 files, from various Law Enforcement Agencies, to provide charging advice.

Notwithstanding the challenges faced in 2020, the ODPP continues to perform its Constitutional functions and strive to enhance its capabilities, as set out elsewhere in this report. In the course of 2021, work will also continue to address any "backlog" of trials brought about by the pandemic.

ROLE AND FUNCTION OF DPP

The role of the DPP, as outlined in Section 57(2) of the Constitution of the Cayman Islands, is as follows:

1. to institute and undertake criminal proceedings against any person before any court in respect of any offence against any law in force in the Cayman Islands;
2. to take over and continue any such criminal proceedings that have been instituted by any other person or authority; and
3. to discontinue at any stage before judgment is delivered any such criminal proceedings instituted or undertaken by himself or herself or any other person or authority.

The ODPP is primarily responsible for the prosecution of offences in the Traffic Court, Summary Court, and Grand Court. It is also responsible for acting on behalf of the prosecution in matters brought before the Court of Appeal and the Privy Council. Crown Counsel are responsible for ruling on all files submitted by the Royal Cayman Islands Police Service ("RCIPS") pursuant to section 82 of the Police Act, and frequently provides charging advice to other local Law Enforcement Agencies. The decision to charge is made in accordance with the tests set out in the *UK Code for Crown Prosecutors*, which is referred to for guidance.

The ODPP also receives and processes requests from co-operating overseas jurisdictions in respect of Mutual Legal Assistance, Extradition and Convention Matters. Under the *Criminal Justice International Cooperation Act*, the DPP is the Central Authority in respect of such matters.

The ODPP is committed to the following overarching aims for the criminal justice system – the reduction of crime, the fair and efficient dispensation of justice, and the promotion of confidence in the rule of law.

Law Enforcement Agencies are responsible for conducting enquiries into alleged offences and deciding how their resources should be deployed in that regard. This includes the making of a decision to launch an investigation, and the decision whether to continue such investigations.

The ODPP regularly provides advice to such agencies, upon receipt of a charging file, as to reasonable lines of further enquiry, evidential considerations, investigative procedures, disclosure obligations, and investigative strategy. It may also provide

assistance to such agencies, on request, as to the development of policy and procedure touching upon the investigation and prosecution of offences.

The ODPP does not, however, have any oversight functions in relation to Law Enforcement Agencies, nor does it direct investigators or investigations. Until such time as any charges are brought, the role of the ODPP is purely advisory in nature.

DECISIONS TO CHARGE ("RULINGS")

The RCIPS submits files for a decision to charge where a suspect has been bailed or detained, in custody in accordance with section 82 of the Police Act (2021 Revision).

Files are also regularly received from other Law Enforcement Agencies for advice on criminal charges, including:

1. Customs and Border Control Agency
2. Anti-Corruption Commission
3. Department of Labour and Pensions
4. Department of Planning
5. Department of the Environment
6. Department of Commerce and Industry

Non-urgent files submitted to the ODPP for ruling are reviewed and usually ruled upon within a maximum of fourteen (14) days. Complex matters will necessarily require a longer period. Urgent rulings, in cases where the suspect presents a substantial risk that cannot be met by appropriate bail conditions, are dealt with immediately on submission to the ODPP.

The ODPP also has a system whereby Crown Counsel is assigned as emergency counsel for weekend duty to deal with urgent requests for charging decisions, and to deal with any Summary Court applications for the extension of custody time limits for detained suspects.

The decision to charge is made in accordance with the guidance provided in the tests set out in the UK Code for Crown Prosecutors.

In applying the Full Code test, Crown Counsel considers the following:

Is there enough evidence against the suspect?

When deciding whether there is enough evidence to charge, Crown Counsel must consider whether evidence can be used in court and is reliable and credible. Crown Counsel must be satisfied that there is enough evidence to provide a "realistic prospect of conviction" against each suspect.

Is it in the public interest to bring the case to court?

A prosecution will usually take place unless Crown Counsel is of the view that the public interest factors tending against prosecution outweigh those tending in favour of prosecution.

Crown Counsel seek to balance the factors for and against prosecution carefully and fairly. Public interest factors that can affect the decision to prosecute usually depend on the seriousness of the offence or the circumstances of the suspect. Some factors may increase the public interest in bringing a prosecution, but others may indicate that another course of action would meet the interests of justice.

In applying the public interest test, Crown Counsel consider the following:

How serious is the offence committed?

What is the level of culpability of the suspect?

What are the circumstances of and the harm caused to the victim?

What was the suspect's age and maturity at the time of the offence?

What is the impact on the community?

Is prosecution a proportionate response?

Do sources of information require protecting?

In urgent cases, where a suspect is in custody and present a substantial bail risk, the Threshold Test may be applied in cases where the Full Code Test cannot be applied, but only where all of the following 5 conditions are met:

First condition: there are reasonable grounds to suspect that the person to be charged has committed the offence;

Second condition: further evidence can be obtained to provide a realistic prospect of conviction;

Third condition: the seriousness or the circumstances of the case justifies the making of an immediate charging decision;

Fourth condition: there are continuing substantial grounds to object to bail in accordance with the Bail Act and in all the circumstances of the case it is proper to do so;

Fifth condition - It is in the public interest to charge the suspect.

Decisions to bring a charge under the Threshold Test are kept under review by Crown Counsel, in conjunction with the relevant Law Enforcement Agency.

HUMAN RESOURCES

The following staff changes occurred in 2020:

1. Candia James-Malcolm was appointed as Deputy Director in August 2020;
2. Jacob Taylor was appointed as Crown Counsel (Financial Crime) in September 2020;
3. Neil Kumar was appointed as Crown Counsel in November 2020;
4. Sarah Lewis was appointed as Crown Counsel in November 2020;
5. Joeneil Bent departed as Executive Officer in November 2020.

The staff complement of the ODPP as at December 2020 was as follows:

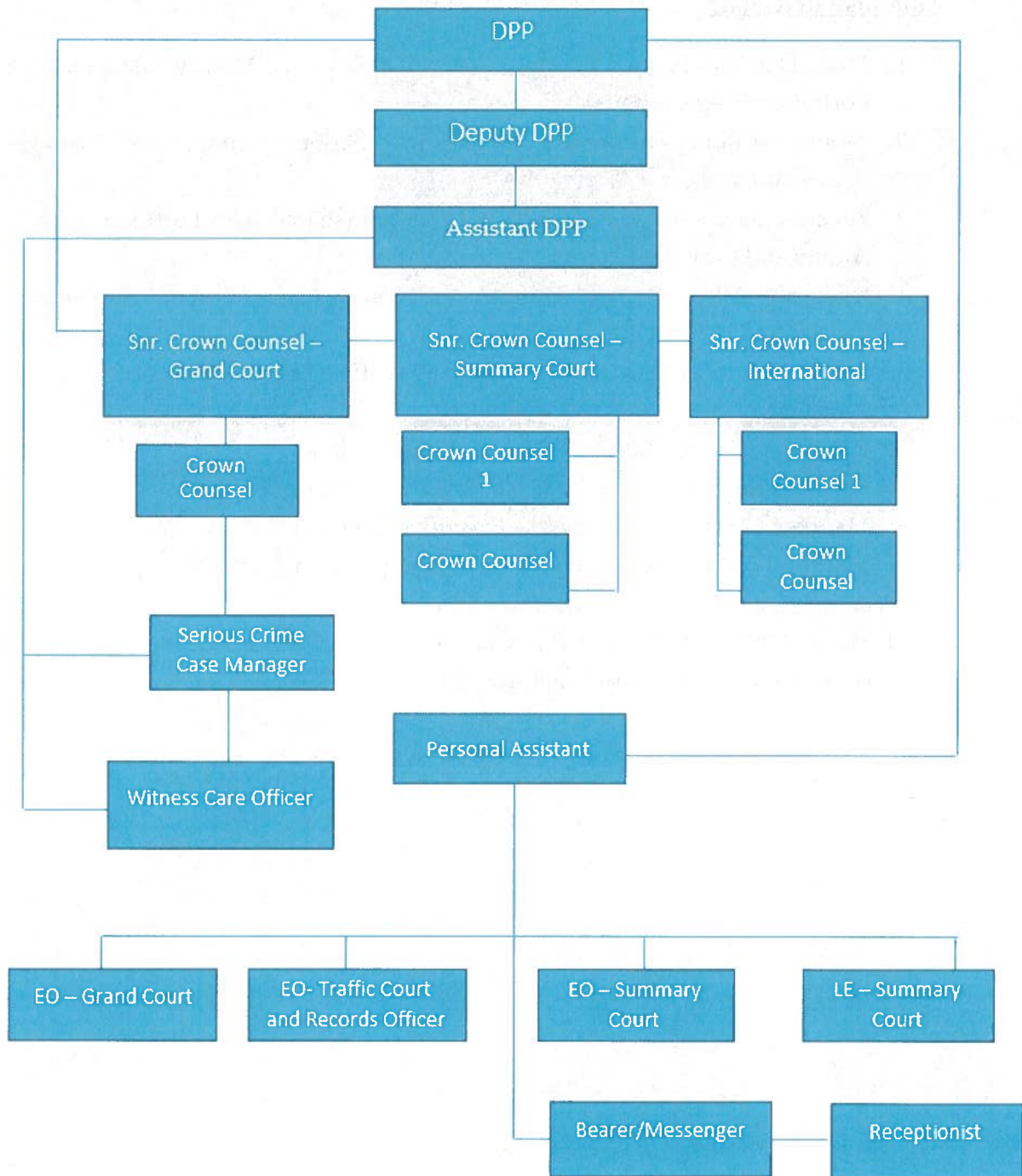
Legal Staff

1. Patrick Moran (*United Kingdom*): Director of Public Prosecutions
2. Candia James-Malcolm (*Trinidad & Tobago*): Deputy Director of Public Prosecutions
3. Elisabeth Lees (*United Kingdom*): Senior Crown Counsel (seconded to National Coordination role)
4. Nicole Petit (*Trinidad & Tobago*): Senior Crown Counsel
5. Scott Wainwright (*United Kingdom*): Senior Crown Counsel
6. Toyin Salako (*United Kingdom*): Crown Counsel 1 (Financial Crime and International))
7. Ann Mulligan (*United Kingdom*): Crown Counsel 1 (Financial Crime)
8. Greg Walcolm (*Jamaica*): Crown Counsel 1
9. Darlene Oko (*Canada*): Crown Counsel
10. Kenneth Ferguson (*Jamaica*): Crown Counsel
11. Garcia Kelly (*Jamaica*): Crown Counsel
12. Kerri-Ann Gillies (*Jamaica*): Crown Counsel
13. Alliyah McCarthy (*Cayman Islands*): Crown Counsel/Freedom of Information Manager
14. Stacy-Ann Kelly (*Cayman Islands*): Crown Counsel
15. Gavin Dixon (*Cayman Islands*): Crown Counsel
16. Neil Kumar (*Australia*): Crown Counsel
17. Sarah Lewis (*United Kingdom*): Crown Counsel
18. Denise Samuels-Dingwall (*Jamaica*): Temporary Crown Counsel (Traffic)

Administrative Staff

1. Mark Harrison (*United Kingdom*) – Human Resource Manager (shared with Portfolio of Legal Affairs)
2. Dennis Walkington (*United Kingdom*) – Serious Crime Case Manager /Disclosure Officer
3. Beverley Speirs (*Cayman Islands*) – Librarian (shared with Portfolio of Legal Affairs and Judiciary)
4. Kimberly Allen (*Cayman Islands*) - Administrative Assistant / Personal Assistant to DPP/DDPP
5. Evita Dixon (*Cayman Islands*) – Legal Executive Officer / Human Resources Assistant
6. Kim Chin (*Cayman Islands*) – Summary Court Clerk
7. Raedean Simpson (*Cayman Islands*) - Executive Officer (Temporary)
8. Maureen Guy (*Cayman Islands*) – Executive Officer 2
9. Marquita Douglas (*Cayman Islands*) – Acting Executive Officer
10. Aliyah Linwood (*Cayman Islands*) - Receptionist
11. Simeon (“JJ”) Stewartson (*Cayman Islands*) – Office Assistant / Messenger (shared with Portfolio of Legal Affairs)

ORGANISATIONAL CHART AS OF DECEMBER 2020



TRAINING & DEVELOPMENT/CONTINUING LEGAL EDUCATION

Month	Meeting / Conference and Attendees	Topics Covered
February 2020	OECD Conference Centre, Paris, France February 17 – 21 2020 FATF Plenary Attended by Elisabeth Lees	The Topics covered were as follows: • Strengthening the Global Response to Terrorist Financing • ML/TF Risk, Trends, Methods and Operational Issues • The Global FATF/FSRB Network • FATF Strategic Issues • Policy Development Work • FATF Internal Governance Issues • FATF Resourcing • Mutual Evaluations for Plenary Discussion • International Co-operation against Money Laundering and Terrorist Financing • Evaluation and Compliance Work
July 2020	Bill of Rights Training - Via Zoom by Peter Gough July 27, 2020 Attended by Elisabeth Lees (SCC), Kerri-Ann Gillies (CC), Gavin Dixon (CC), & Kimberly Allen (PA).	Overview of the rights enshrined in the Cayman Islands Constitution.

July 2020	Virtual Assets Training – Via Zoom by Jill Thomas, Asset Recovery Advisor July 29 2020 Attended by (DPP) Patrick Moran; (AD) Candia James-Malcolm; (SCC) Elisabeth Lees; (SCC) Nicole Petit; (CC) Alliyah McCarthy; (CC) Toyin Salako and (CC) Ann Mulligan.	The topics covered were as follows: • Introduction to Crypto Assets • Managing Crypto Assets (Belgian Case Study) • Advanced Crypto Assets for Practitioners • Harmonizing the Management of Crypto Assets across jurisdictions • Using Crypto to Launder the Proceeds from Drug Trafficking; A UK Case Study • Crypto Assets and the Cayman Islands; A Cayman Islands Case Study
August 2020	Managing Remote Teams Effectively – Via Zoom by Peakford Management Consultants August 10 2020 Attended by (DPP) Patrick Moran and (DDPP) Candia James-Malcolm	The topics covered are as follows: • Build and maintain virtual teams to create success • Design an action plan to optimize team effectiveness • Maintain team performance through key collaborative relationships • Facilitate teams using effective communication technologies • Manage the risks and benefits of distance and cultural diversity
September 2020	Prosecuting Complex Crime and Civil Asset Recovery Training – via zoom, September 4, 2020 Presenters: Andrew Radcliffe, QC – Complex Crime	The topics covered in Civil Asset Recovery: • Investigations • Interim remedies • Making the order • Enforcement

	Fasil Osman – Attended by all Crown Counsel including DPP & DDPP	Topics covered in Prosecuting Complex Crime: • Serious fraud cases • Pre-trial preparations ○ The period from receiving the papers and up to the first main conference with the investigators ○ The first main conference with the investigators ○ The period from now until trial • The trial ○ Calling evidence ○ Cross examination of Defendants ○ Direction of law 1. Closing speech
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FREEDOM OF INFORMATION

Report of the Office of the Director of Public Prosecutions to the Information Commissioner's Office in accordance with section 40(3) of the Freedom of Information Act (2021 Revision)

For the period of 1 Jan 2020 – 31 December 2020

FOI reference no.	Date of request	Date of response	Records requested	Outcome
89741	26 May, 2020	8 June, 2020	Case file and charging decision in relation to a #IA 2016-00078.	Reference file was received in the office, reviewed and subsequently returned to the RCIPS PSU.
908860	12 November, 2020	24 November, 2020 and 15 January, 2021	The number of money laundering, terrorism financing and/or proliferation cases that led to trial and/or conviction within the past five years within the Cayman Islands.	1. No cases prosecuted in the jurisdiction within the last five years re: terrorism financing and/or proliferation. Schedule of defendants charged and convicted of Money Laundering

				offences provided. 2. Referred to the Financial Reporting Authority re: SARS 3. One case in the specified category has led to trial.
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INTERNATIONAL ASSISTANCE

The Hon. Chief Justice is the Central Authority under the Mutual Legal Assistance (United States of America) Act (2015 Revision). The Office of the Director of Public Prosecutions provides assistance to the Chief Justice with matters under this Act. The Director of Public Prosecutions is the Central Authority under the Criminal Justice (International Cooperation) Act (2021 Revision). The Office of the DPP maintains an international database of all international requests (incoming and outgoing).

During 2020, the Office of the DPP received 27 international requests for legal assistance, which were criminal in nature, from 15 different countries. Of these, 21 related to money-laundering offences - 9 were granted, 4 were refused (due to a lack of sufficient information, with requests for further information sent) and 14 were pending at the end of the year.

There were 11 outgoing requests for international legal assistance in relation to ongoing investigations which were sent to 9 different jurisdictions.

The Cayman Islands received extradition requests from two countries. One extradition hearing is scheduled to take place in April 2021 and in the second matter, the accused consented to extradition.

The Office of the DPP continues to provide assistance to overseas jurisdictions in their efforts to thwart international crime, and our prosecutors are increasingly liaising directly with their counterparts from other jurisdictions.

FINANCIAL CRIME

The Office of the DPP is dedicated to playing its role in the global fight against Money Laundering, Terrorist Financing and Proliferation Financing and is committed to recovering the proceeds of criminal conduct.

There has been significant continuing work, across numerous government agencies, to address the recommendations in the FATF Mutual Assessment Report on Anti-Money Laundering and Counter Terrorist Financing Measures.

As investigators, supervisors and regulators have continued to enhance their capabilities in relation to anti-money laundering, so too has the Office of the DPP. A dedicated team of financial crime counsel is now in place, which is providing legal advice and representation in some of the most complex cases ever to be investigated in this jurisdiction. As in all jurisdictions with adversarial systems of criminal justice, such investigations (and subsequent prosecutions) potentially require significant time and resources.

STATISTICS

Number of files received for ruling 2019	Number of files received for ruling 2020
2766	2872

COURT OF APPEAL 2020

Appeal	Outcome	Total
Conviction	Dismissed, Withdrawn or Abandoned	19
Conviction	Allowed	4
Sentence	Reduced	3
		26

GRAND COURT 2020

Guilty Plea / Partial Guilty Plea	Conviction	Acquittal after trial	Acquittal after no evidence offered	Nolle Prosequi	Other (Adjourned sine die, special verdict)	TOTAL
31	18	10	8	1	0	68

YEAR TO YEAR COMPARISON

Year	Guilty Plea / Partial Guilty Plea	Conviction	Acquittal after trial	Acquittal after no evidence offered	Nolle Prosequi	Other (Accused deceased, unfit to plead or has absconded)	Total
2015	26	11	12	4	13	3	69
2016	49	13	16	4	4	2	88
2017	37	35	15	1	16	0	104
2018	52	15	15	4	4	0	90
2019	58	16	13	12	8	4	111
2020	31	18	10	8	1	0	68

SUMMARY COURT 2020

SUMMARY COURT 2020	
Guilty pleas	831
Case Dismissals	31
Case withdrawals	259
Cases left on file	116
Trial Verdict: Guilty	26
Acquittals	1
Adjourned sine die	4
Total	1268

SUMMARY COURT 2019	
Guilty pleas	1168
Case Dismissals	191
Case withdrawals	227
Cases left on file	107
Trial Verdict: Guilty	102
Acquittals	34
Adjourned sine die	1
Total	1830

WITNESS CARE

In 2020, the Witness Care Unit interacted with a total of 115 witnesses for matters in the Grand Court and 37 witnesses in the Summary Court. The following table shows a breakdown of witness interaction on a monthly basis for those Grand Court trials which were completed in 2020.

2020	Jan	Feb	Mar	Apr	May	June	Jul	Aug	Sep	Oct	Nov	Dec	Sum
No. of Grand Court trials with WC	1	0	4	1	0	1	5	5	3	2	2	4	28
No. of Witnesses interacted with for Grand Court trials	12	0	5	1	0	2	15	16	12	6	6	18	93

SNAPSHOT OF CASEWORK

Following the temporary cessation of trials early in the year due to the pandemic, July 2020 saw a gradual return, with a number of significant trials being conducted as the year went on, including:

- ***R v M, W and TB*** – This case involved series of historic defilements and serious sexual assaults committed against two young complainants. The indictment spanned a three year period and contained 13 counts. The girls were between the ages of 8 and 11 at the time of the relevant incidents. M was represented by Queen’s Counsel from London and junior counsel.

In keeping with the times, Queen’s Counsel for one Defendant conducted the entire trial via video-link whilst junior counsel was present in court.

All three Defendants were convicted and await sentencing.

- ***R v JP, KP and SK*** – JP and SK were convicted of manslaughter following a fight at a local bar. KP was charged with assault causing actual bodily harm and entered a guilty plea just prior to the commencement of the trial.

There were significant challenges with the eyewitness evidence and the Crown’s case depended primarily on circumstantial evidence with particular reliance on the strength of the CCTV and storyboard leading up to the assault and the actions of the defendants immediately after the incident (the assault itself not having been captured on CCTV).

All three defendants are to be sentenced in March 2021.

The Court of Appeal conducted several hearings remotely with the majority of appeals being dismissed. Amongst these, was the matter of ***R v LE*** who sought to appeal his conviction for murder on a second occasion to the Court of Appeal, the Court of Appeal having already dismissed his first appeal against conviction.

The Court of Appeal reaffirmed its previous decision in ***R v Anglin 2018 2 CILR 409*** that it is only in wholly exceptional circumstances that the Appellate Court might reopen a concluded appeal. Neither a change in the law or fresh evidence will be sufficient to reopen the case.

It is hoped that this decision will stem the growing tide of Appellants seeking to reopen matters that have been definitively concluded by the Court of Appeal.

Another impactful decision is that of McMillan J in *RG v. DPP*. The Applicant sought judicial review of the ODPP's decision not to disclose material post appeal in circumstances where such material had been disclosed or available to the defendant during his trial. The Court found that the decision was properly and lawfully made and there is no continuing right of convicted persons to indefinite re-examination of their cases.

Both cases emphasise the public interest need for finality in criminal cases.

FURTHER DEVELOPMENTS

In close collaboration with the Judicial Administration, a system of electronic filing of ODPP case documents was fully rolled out in the latter half of 2020. It is hoped that this new system will ultimately result in enhanced efficiencies, as well as some environmental benefits arising from further efforts to increase paper-free working environments.

FINANCIAL STATEMENTS

The Financial Statements for 2020 are attached as Appendix 1.



GOVERNMENT OF THE CAYMAN ISLANDS

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS

FINANCIAL STATEMENTS 31 DECEMBER 2020

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STATEMENT OF RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

These financial statements have been prepared 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 Director of Public Prosecutions 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 Act, and properly record the financial transactions of the Office of the Director of Public Prosecutions.

As Director of Public Prosecutions and Chief Financial Officer we are responsible for the preparation of the Office of the Director of Public Prosecutions financial statements, representation and judgments made in these statements.

The financial statements fairly present the financial position, financial performance and cash flows of the Office of the Director of Public Prosecutions for the year ended 31 December 2020.

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

- (a) completely and reliably reflect the financial transactions of Office of the Director of Public Prosecutions for the year ended 31 December 2020;
- (b) fairly reflect the financial position as at 31 December 2020 and performance for the year ended 31 December 2020; and
- (c) comply with International Public Sector Accounting Standards as set out by the International Public Sector Accounting Standards Board under the responsibility of the International Federation of Accountants.

The Office of the Auditor General conducts an independent audit and expresses an opinion on the accompanying financial statement which is carried out by its agent. The Office of the Auditor General and its agent has been provided access to all the information necessary to conduct an audit in accordance with International Standards on Auditing.

Patrick Moran
Director of Public Prosecutions

Tiffany Ebanks
Chief Financial Officer

Date: 30 April 2021

Date: 30 April 2021

AUDITOR GENERAL'S REPORT

To the Director of Public Prosecutions and the Members of Parliament

Opinion

I have audited the financial statements of the Office of the Director of Public Prosecutions ("DPP"), which comprise the statement of financial position as at 31 December 2020 and the statement of financial performance, statement of changes in net assets/equity and statement of cash flows for the year ended 31 December 2020, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information as set out on pages 10 to 23

In my opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Office of the Director of Public Prosecutions as at 31 December 2020 and its financial performance and its cash flows for the year ended 31 December 2020 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 of the Director of Public Prosecutions 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. In rendering my audit opinion on the financial statements of the DPP, I have relied on the work carried out on my behalf by a public accounting firm that performed its work in accordance with International Standards on Auditing.

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

Management is responsible for the preparation 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 and fair presentation 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 DPP'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 DPP or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes 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.

AUDITOR GENERAL'S REPORT (continued)

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 DPP'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 DPP'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 DPP 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
Auditor General

30 April 2021
Cayman Islands

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2020
(Expressed in Cayman Islands Dollars)

Prior Year Actual CI\$000		Notes	Current Year Actual CI\$000	Approved Budget CI\$000	Variance (Budget vs Actual) CI\$000
Current Assets					
-	Cash and cash equivalents	3,17	602	462	(140)
841	Receivables from exchange transactions	4,17,18	384	12	(372)
8	Other receivables	4	7	8	1
13	Prepayments		32	16	(16)
862	Total Current Assets		1,025	498	(527)
Non-Current Assets					
166	Property and equipment	5	149	157	(8)
166	Total Non-Current Assets		149	157	(8)
1,028	Total Assets		1,174	655	(519)
Current Liabilities					
57	Bank overdraft		-	-	-
-	Trade Payables	6	-	7	7
261	Accruals and other liabilities	6,17,18	144	113	(31)
79	Employee entitlements	8,17	153	62	(91)
232	Surplus payable	7,17	466	-	(466)
629	Total Current Liabilities		763	182	(581)
629	Total Liabilities		763	182	(581)
399	Net Assets		411	473	(62)
Equity					
399	Contributed capital		411	473	62
-	Accumulated surplus		-	-	-
399	Total net assets/equity		411	473	(62)

The accounting policies and notes on pages 10-23 form part of these financial statements.

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 31 DECEMBER 2020
(Expressed in Cayman Islands Dollars)

Prior Year Actual		Notes	Current Year Actual	Approved Budget	Variance (Budget vs Actual)
(12 months)			(12 months)	(12 months)	(12 Months)
CI\$000			CI\$000	CI\$000	CI\$000
	Revenue				
3,992	Sales of goods & services	10,18	4,354	4,354	-
3,992	Total Revenue		4,354	4,354	-
	Expenses				
2,606	Personnel costs	11,17	2,922	2,961	39
557	Supplies and consumables	12,17	471	717	246
216	Leases	13,17	221	263	42
38	Depreciation	5,15	39	45	6
343	Litigation costs and professional fees	14,17	233	368	135
-	(Gains)/losses on foreign exchange		2	-	(2)
3,760	Total Expenses		3,888	4,354	466
232	Surplus or (Deficit) for the year		466	-	(466)

The accounting policies and notes on pages 10-23 form part of these financial statements.

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
STATEMENT OF CHANGES IN NET ASSETS/EQUITY
FOR THE YEAR ENDED 31 DECEMBER 2020
(Expressed in Cayman Islands Dollars)

	Contributed Capital	Accumulated Surplus	Total Net Assets/Equity	Approved Budget	Variance (Budget vs. Actual)
	CI\$000	CI\$000	CI\$000	CI\$000	CI\$000
Balance as at 1 January 2019	388	-	388	416	28
Equity investment from Cabinet	11	-	11	15	4
Surplus for the year (2019)	-	232	232	-	(232)
Surplus repayable for the year (2019)	-	(232)	(232)	-	232
Balance at 31 December 2019 *	399	-	399	431	32
Balance as at 1 January 2020 *	399	-	399	403	4
Equity investment from Cabinet	12	-	12	70	58
Surplus for the year (2020)	-	466	466	-	(466)
Surplus repayable for the year (2020)	-	(466)	(466)	-	466
Balance at 31 December 2020	411	-	411	473	62

*There is a difference in the budget roll forward, as the 2020 budget document was updated to be more in line with actuals.

The accounting policies and notes on pages 10-23 form part of these financial statements.

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2020
(Expressed in Cayman Islands Dollars)

Prior Year Actual		Note	Current Year Actual	Approved Budget	Variance (Budget vs. Actual)
(12 months) CI \$'000			(12 months) CI \$'000	(12 months) CI \$'000	(12 months) CI \$'000
	Cash flows managed on behalf of Cabinet				
	Operating Activities				
	Cash received				
3,313	Sale of goods and services to Cabinet		4,812	4,354	(458)
<u>3,313</u>	Total cash received		<u>4,812</u>	<u>4,354</u>	<u>(458)</u>
	Cash used				
(2,589)	Personnel costs		(2,848)	(2,961)	(113)
(1,001)	Supplies and consumables		(1,063)	(1,350)	(287)
<u>(277)</u>	Net cash flows from operating activities	15	<u>901</u>	<u>43</u>	<u>(858)</u>
	Investing activities				
	Cash used				
(35)	Purchase of property, plant and equipment	5	(22)	(70)	(48)
<u>(35)</u>	Net cash flow used by investing activities		<u>(22)</u>	<u>(70)</u>	<u>(48)</u>
	Financing activities				
	Cash received				
(76)	Payment of Surplus	7	(232)	-	232
<u>11</u>	Equity injections from Cabinet		<u>12</u>	<u>70</u>	<u>58</u>
<u>(65)</u>	Net cash flows from used by financing activities		<u>(220)</u>	<u>70</u>	<u>290</u>
(377)	Net increase/(decrease) in cash and cash equivalents held		659	43	(616)
320	Cash and cash equivalents at beginning of year		(57)	419	476
<u>(57)</u>	Cash and cash equivalents and (bank overdraft) at the end of the year		<u>602</u>	<u>462</u>	<u>(140)</u>

The accounting policies and notes on pages 10-23 form part of these financial statements.

**OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

1. Description and principal activities

The Office of the Director of Public Prosecutions ("DPP") is a Government-owned entity as defined by section 2 of the *Public Management and Finance Act (2020 Revision)* and is domiciled in the Cayman Islands.

The Cayman Islands Constitution Order 2009 (s.57) for the first time created the independent Office of the Director of Public Prosecutions. The primary responsibilities of the Office include instituting and undertaking proceedings against any person before any court in respect of offences against any Act in force in the Cayman Islands, acting as the Central Authority for requests for mutual legal assistance under the Criminal Justice (International Cooperation) Act, administering the Justice Protection Programme under the Justice Protection Act, conducting proceedings for recovery of property obtained through unlawful conduct under the Proceeds of Crime Act, and assisting law enforcement agencies in applications for orders at the investigation stage. The Office also provides legal advice to all law enforcement agencies as to the conduct of investigations and development of investigative policies.

The appointment of the Director of Public Prosecution took effect on May 1, 2011. This appointment formally brought into force the constitutional role of the Director of Public Prosecution. As a result, the Office of the Director of Public Prosecution is in its own right a civil service entity recognized under both the Public Management and Finance Act (2020 Revision) and the Public Service Management Act (2018 Revision).

The principal address of the DPP is located on the second floor, Bermuda House, Dr. Roy's Drive, George Town, Grand Cayman. As of 31 December 2020 the DPP had 29 employees (2019: 27).

2. Significant accounting policies

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 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 that are not yet effective for the financial year beginning 1 January 2020 have not been early adopted by DPP.

Certain new accounting standards have been published that are not mandatory for the 31 December 2020 reporting period and have not been early adopted by the DPP. The DPP's assessment of the impact of these new standards are set out below.

IPSAS 41, Financial Instruments was issued in August 2018 and shall be applied for financial statements covering periods beginning on or after 1 January 2023. IPSAS 41 establishes new requirements for classifying, recognizing and measuring financial instruments to replace those in IPSAS 29, Financial Instruments: Recognition and Measurement. It is anticipated that IPSAS 41 will not have a significant impact on the DPP's financial statements. This will be assessed completely closer to the effective date of adoption.

IPSAS 42, Social Benefits was issued in December 2018 and shall be applied for financial statements covering periods beginning on or after 1 January 2023. IPSAS 42 defines social benefits and determines when expenses and liabilities for social benefits are recognized and how they are measured. It is anticipated that IPSAS 42 will not have an impact on the DPP's financial statements. This will be assessed completely closer to the effective date of adoption.

**OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020**

2. Significant accounting policies (Continued)

The accounting policies set out below have been applied consistently to all periods presented in these financial statements. There have been no significant changes to the accounting policies during the year ended 31 December 2020.

(a) Basis of Preparation

These financial statements have been prepared on a going concern basis. The financial statements are presented in Cayman Islands dollars and the measurement base applied to these financial statements is the historical cost basis.

(b) Reporting period

The current reporting period is for the year ending 31 December 2020.

(c) Budget amounts

The 2020 budget amounts were prepared using the accrual basis of accounting and the accounting policies have been consistently applied with the actual financial statement presentation. The 2020 budget was presented in the 2020-2021 Budget Statement of the Government of the Cayman Islands and approved by the Parliament on 5 December 2019.

Section 9(5) of the Public Management and Finance Act (2020 Revision) states “except to the extent otherwise provided by the Act, an appropriation lapses at the end of the budget period to which the appropriation is granted relates.” The budget period is defined as a period of appropriation covering two financial years. The 2020-2021 Budget Statement covers the two financial years commencing 1 January 2020 to 31 December 2021. The 2020-2021 appropriations will lapse at the end of the budget period ending 31 December 2021.

(d) Judgments and estimates

The preparation of financial statements in accordance 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. The account balances that require judgement are receivables from exchange transactions, property and equipment and accruals and other liabilities. Actual results may differ from these estimates.

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

(e) Revenue

Revenue is recognized in the accounting period in which it is earned. Revenue received but not yet earned at the end of the reporting period is deferred as a liability until it is earned.

The DPP derives its revenue through the provision of services to Cabinet and to other agencies in the Government of the Cayman Islands. Revenue is recognized at the fair value of services provided.

**OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020**

2. Significant accounting policies (continued)

(f) Expenses

Expenses are recognized when incurred on the accrual basis of accounting. In addition, an expense is recognized for the consumption of the estimated fair value of contributed goods and services received, when an estimate can realistically be made.

(g) 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 operating leases are recognised as expenses on a straight-line basis over the lease term.

(h) Cash and cash equivalents

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

(i) Prepayments

The portion of goods and services paid in advance of receiving such goods and services has been recognized as a prepayment.

(j) Property and equipment

Property and equipment is stated at historical cost less accumulated depreciation. Items of property 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 period in which the asset is acquired.

Depreciation on property and equipment is expensed on a straight-line basis over the estimated useful life at rates stipulated below to allocate the cost or valuation of an item of property and equipment; less any estimated residual value. Leasehold improvements are depreciated either over the unexpired period of the lease or the estimated useful lives of the improvements, whichever is shorter.

Asset type

Estimated useful life

• Furniture & Fittings	10 years
• Computer Hardware	3 – 4 years
• Leasehold improvements	over the term of the lease
• Office equipment	4 - 6 years
• Other Assets	5 - 10 years

The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at period end. Assets that are subject to depreciation are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amounts. The recoverable amount is the higher of the asset's fair value less costs to sell and its value for use in service.

Disposals

Gains and losses on disposals of property and equipment are determined by comparing the sale proceeds with the carrying amount of the asset on disposal. Gains and losses on disposals during the period are included in the statement of financial performance.

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

2. Significant accounting policies (continued)

(k) 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 period end are reported as current liabilities at the amount expected to be paid.

Pension contributions for employees of the DPP are paid to the Public Service Pension Fund (the "Fund") and administered by the Public Service Pensions Board (the "Board"). Contributions of 12% on basic salary, employer 6% and employee 6% are made to the fund by the DPP. Contributions of 12% on acting and duty allowances, employer 6% and employee 6% are made to the Fund by DPP.

(l) Financial instruments

The DPP is party to financial instruments as part of its normal operations. These financial instruments include cash and cash equivalents, receivables from exchange transactions, other receivables, trade payables, accruals and other liabilities, employee entitlements and surplus payable, all of which are recognized in the statement of financial position.

Classification

A financial asset is classified as any asset that is cash, a contractual right to receive cash or another financial asset, or to exchange financial instruments under conditions that are potentially favourable. Financial assets comprise of cash and cash equivalents, receivables from exchange transactions and other 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 liabilities comprise of bank overdraft, trade payables, accruals and other liabilities, employee entitlements and surplus payable.

Recognition

The DPP recognizes financial assets and financial liabilities on the date it becomes party to the contractual provisions of the instrument. From this date, any gains and losses arising from changes in fair value of the assets and liabilities are recognized in the statement of financial performance.

Measurement

Financial instruments are measured initially at cost which is the fair value of the consideration given or received. Subsequent to initial recognition all financial assets are measured at amortized cost, which is considered to approximate fair value due to the short-term or immediate nature of these instruments. Financial liabilities are subsequently measured at amortised cost, being the amount at which the liability was initially recognized less any payment plus any accrued interest of the difference between that initial amount and the maturity amount.

De-recognition

A financial asset is derecognised when the DPP realizes the rights to the benefits specified in the contract or loses control over any right that comprise that asset. A financial liability is derecognised when it is extinguished, that is when the obligation is discharged, cancelled, or has expired.

(m) Provisions and contingencies

Provisions are recognised when an obligation (legal or constructive) is incurred as a result of a past event and where it is probable that an outflow of assets embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

**OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020**

2. Significant accounting policies (continued)

(m) Provisions and contingencies (continued)

Contingent liabilities are not recognised but are disclosed in the financial statements unless the possibility of an outflow of resources embodying economic benefits is remote. Contingent assets are not recognised but are disclosed in the financial statements when an inflow of economic benefits is virtually certain.

(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 recognized in the statement of financial performance.

At the end of the reporting year the following exchange rates are to be used to translate foreign currency balances:-

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

(o) Revenue from non-exchange transactions

The DPP receives various services from other Government entities for which payment is made by the Government. These services include but are not limited to computer repairs and software maintenance by the Computer Services Department and human resources management by the Portfolio of the Civil Service. Refer to note 9 for further disclosures on non-exchange transactions.

(p) Impairment

An asset is impaired when its carrying amount exceeds its recoverable amount. If there is any indication of impairment present, the entity is required to make a formal estimate of the recoverable amount.

3. Cash and cash equivalents

As at 31 December 2020 the DPP held no restricted cash balances (31 December 2019: \$0). No interest was earned during the period on the amounts held in these bank accounts (31 December 2019: \$0).

At 31 December 2019 there was an overdraft on the KYD Current account in addition to the KYD Payroll Current account. This overdraft can be attributed to Cabinet billing which was not yet received into the bank account at 31 December 2019.

Prior Year Actual	Description	Current Year Actual	Approved Budget	Variance (Budget vs. Actual)
CI\$'000		CI\$'000	CI\$'000	CI\$'000
-	Cash on Hand /Petty Cash	-	-	-
-	Operational Current Account - KYD	597	452	(145)
-	Payroll Current Account - KYD	5	10	5
-	Cash and cash equivalents	602	462	(140)

**OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020**

4. Receivables from exchange transactions and other receivables

At year end all overdue receivables have been assessed and appropriate provisions made.

Prior Year Actual	Receivables from exchange transactions	Current Year Actual	Approved Budget	Variance (Budget vs. Actual)
CI\$'000		CI\$'000	CI\$'000	CI\$'000
823	Sale of outputs to Cabinet	363	-	(363)
18	Outputs to other government agencies	21	12	(9)
-	Less: Provision for doubtful debts	-	-	-
841	Net receivables from exchange transactions	384	12	(372)

As of 31 December 2020, other receivables composed of:

Prior Year Actual	Description	Current Year Actual	Approved Budget	Variance (Budget vs. Actual)
CI\$'000		CI\$'000	CI\$'000	CI\$'000
8	Other	7	8	1
-	Less: provision for doubtful debts	-	-	-
8	Net other receivables	7	8	1

As at 31 December 2020, the ageing analysis of receivables from exchange transactions and other receivables are as follows:

Prior Year Actual		Receivables from Exchange Transactions	Other receivables	Impairment	Net Receivables
CI\$'000		CI\$'000	CI\$'000	CI\$'000	CI\$'000
524	Current	384	-	-	384
317	Past due 1-30 days	-	-	-	-
-	Past due 31-60 days	-	-	-	-
-	Past due 61 and above	-	7	-	7
841		384	7	-	391

**OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020**

5. Property and equipment

Cost of Property, Plant & Equipment

	Furniture and Fittings CI\$000	Computer Hardware CI\$000	Office Equipment CI\$000	Other assets CI\$000	Total Property Plant and Equipment CI\$000
Balance as at 1 January 2019	25	14	61	343	443
Additions	2	1	7	25	35
Disposals	-	-	(18)	-	(18)
Balance as at 31 December 2019	27	15	50	368	460

	Furniture and Fittings CI\$000	Computer Hardware CI\$000	Office Equipment CI\$000	Other assets CI\$000	Total Property Plant and Equipment CI\$000
Balance as at 1 January 2020	27	15	50	368	460
Additions	-	3	9	10	22
Disposals	-	-	-	-	0
Balance as at 31 December 2020	27	18	59	378	482

**Accumulated Depreciation and impairment
losses**

	Furniture and Fittings CI\$000	Computer Hardware CI\$000	Office Equipment CI\$000	Other assets CI\$000	Total Property Plant and Equipment CI\$000
Balance as at 1 January 2019	13	6	45	210	274
Depreciation Expense	3	2	6	27	38
Eliminate on disposal	-	-	(18)	-	(18)
Balance as at 31 December 2019	16	8	33	237	294

**OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020**

5. Property and equipment (continued)

Accumulated Depreciation and impairment losses (continued)

	Furniture and Fittings CI\$000	Computer Hardware CI\$000	Office Equipment CI\$000	Other assets CI\$000	Total Property Plant and Equipment CI\$000
Balance as at 1 January 2020	16	8	33	237	294
Depreciation Expense	2	5	6	26	39
Eliminate on disposal	-	-	-	-	-
Balance as at 31 December 2020	18	13	39	263	333
Net Book value 31 December 2019	11	7	17	131	166
Net Book value 31 December 2020	9	5	20	115	149

As of 31 December 2020, other assets are composed of:

Prior Year Actual	Description	2020 Cost CI\$000	2020 Accumulated Depreciation CI\$000	2020 Net book Value CI\$000
126	Library books	238	126	112
5	Leasehold improvements	140	137	3
131	Total other assets	378	263	115

6. Trade payables, accruals and other liabilities

Prior Year Actual	Description	Current Year Actual CI\$'000	Approved Budget CI\$'000	Variance (Budget vs. Actual) CI\$'000
-	Trade payables	-	7	7
83	Accrued expenses	69	113	44
178	Creditors other Government Agencies	73	-	(73)
-	Other	2	-	(2)
261	Total trade payables, accruals and other Liabilities	144	120	(24)

Trade payables and accruals and other liabilities are non-interest bearing and are normally settled on 30-day terms.

**OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020**

7. Surplus payable

Surplus payable represents surplus of \$466 thousand as at 31 December 2020 (201: \$232 thousand). Under the *Public Management & Finance Act (2020 Revision)* section 39 (3) (f), the DPP may “retain such part of its net operating surplus as is determined by the Minister of Finance”. The DPP has recorded a surplus payable to the Government of the Cayman Islands in the amount of \$466 thousand relating to the year ended 31 December 2020, as the Minister of Finance has not confirmed whether the Entity can retain the surplus achieved during the year. During the year the Entity paid to Cabinet the 2019 surplus in the amount of \$232 thousand.

8. Employee entitlements

Prior Year Actual	Details	Current Year Actual	Approved Budget	Variance (Budget vs. Actual)
CI\$'000		CI\$'000	CI\$'000	CI\$'000
	<i>Employee entitlements are represented by:</i>			
79	Annual leave	153	62	(91)
-	Retirement and long service leave	-	-	-
79	Total employee entitlements	153	62	(91)

The leave entitlements are calculated based on current salary paid to those employees who are eligible for this benefit.

9. Revenue from non-exchange transactions

During the year ended 31 December 2020 DPP received various services from other Government entities for which payment is made by the Government. These services include but are not limited to computer repairs and software maintenance by the Computer Services Department and human resources management by the Portfolio of the Civil Service. The DPP 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 a property and equipment, such service in-kind is recognized in the cost of property and equipment.

10. Sales of goods & services

Prior Year Actual	Description	Current Year Actual	Approved Budget	Variance (Budget vs. Actual)
CI\$'000		CI\$'000	CI\$'000	CI\$'000
3,992	Outputs to Cabinet	4,354	4,354	-
3,992	Total Sale of Goods & Services	4,354	4,354	-

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

11. Personnel costs

Prior Year Actual	Description	Current Year Actual	Approved Budget	Variance (Budget vs. Actual)
CI\$'000		CI\$'000	CI\$'000	CI\$'000
2,133	Salaries, wages and allowances	2,349	2,478	129
327	Health care	362	321	(41)
116	Pension	126	137	11
16	Leave	75	5	(70)
14	Other Personnel related costs	10	20	10
2,606	Total personnel costs	2,922	2,961	39

12. Supplies and consumables

Prior Year Actual	Description	Current Year Actual	Approved Budget	Variance (Budget vs. Actual)
CI\$'000		CI\$'000	CI\$'000	CI\$'000
63	Supplies and Materials	50	58	8
90	Purchase of services	90	99	9
53	Utilities	43	70	27
16	Travel and Subsistence	3	20	17
36	Recruitment & Training	1	49	48
290	Witness expense	273	400	127
9	Other	11	21	10
557	Total Supplies & Consumables	471	717	246

13. Leases

Prior Year Actual	Type of Lease	Current Year Actual	Approved Budget	Variance (Budget vs. Actual)
CI\$'000		CI\$'000	CI\$'000	CI\$'000
216	Lease and Rent of property and sites	221	263	42
216	Total Lease	221	263	42

**OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020**

14. Litigation cost and Professional Fees

Prior Year Actual	Description	Current Year Actual	Approved Budget	Variance (Budget vs. Actual)
CI\$'000		CI\$'000	CI\$'000	CI\$'000
343	Litigation cost and Professional Fees	233	368	135
343	Total Litigation cost and Professional Fees	233	368	135

15. Reconciliation of net cash flows from operating activities to surplus

Prior Year Actual	Reconciliation of Surplus to Net Operating Cash	Current Year Actual	Approved Budget	Variance (Budget vs. Actual)
CI \$'000		CI \$'000	CI \$'000	CI \$'000
232	Surplus/(deficit) from ordinary activities	466	-	(466)
	Non-cash movements			
38	Depreciation	39	45	6
	Changes in current assets and liabilities:			
(679)	Decrease/(increase) in receivables from exchange transactions	457	-	(457)
-	Decrease in other receivables	1	-	(1)
2	(Increase)/decrease in prepayments	(19)	-	19
113	(Decrease)/increase in accruals and other liabilities	(117)	(2)	115
17	Increase in employee entitlements	74	-	(74)
(277)	Net cash flows from operating activities	901	43	(858)

16. Commitments

Prior Year Actual	Type of Operating commitments	One year or less	One to five Years	Total
CI\$000		CI\$000	CI\$000	CI\$000
472	Non-cancellable operating lease	189	94	283
472	Total Operating Commitments	189	94	283

The DPP has a medium to long-term operating lease for the premises it occupies in George Town. The lease is for 5 years and expires on 30 June 2022. The amounts disclosed above as future commitments are based on the current rental rates.

**OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020**

17. Explanation of major variances against budget

Explanations for major variances for the DPP performance against the budget are as follows:

Statement of financial position

Cash and cash equivalents

The Cash and cash equivalents is \$140 thousand over budget as a result of the surplus from excess funding received over expenses paid as at 31 December 2020.

Receivables from exchange transactions

The receivables were higher than the budgeted amount by \$372 thousand due to the Cabinet funding and equity injection invoiced but not yet received for the month of December 2020.

Employee entitlement

The employee entitlements were over budget by \$91 thousand due to less annual leave being taken by staff during the year due to COVID-19 which involved greater restrictions in relation gathering, social activities and travel.

Accruals and other liabilities

The accruals and other liabilities are \$31 thousand higher than the budget which is primarily due to witness expenses that were incurred and not yet settled by the end of the year.

Surplus Payable

Surplus payable is over budget by \$466 thousand, which is due to the \$466 thousand surplus achieved for the current year which was not budgeted. This surplus was due to the entity having a reduction in operation cost but still billing Cabinet and recognizing the total amount appropriated for 2020.

Statement of financial performance

Personnel costs

Actual personnel costs are lower than budget by \$39 thousand as a result of vacancies and the timing in which posts were filled.

Litigation and Professional Fees

The litigation costs vary from year to year depending on the variable nature of matters arising. This expense was lower than budget by \$135 thousand mainly due to a decrease in professional services sought for expert advice as a result of the effects of COVID-19.

Leases

The leases were lower than budgeted due to the additional lease space that was to be acquired was not yet ready for use.

Supplies and consumables

The total supplies and consumables are \$246 thousand under budget. The decreases are primarily due to \$127 thousand in witness expenses, \$48 in recruitment and training, \$17 thousand in travel, \$14 thousand in purchases of services, and \$27 thousand in utilities, as explained below: The witness expenses were budgeted based on historical data and for the year 2020 these expenses were lower than expected in relation to previous years.

Additionally, due to the COVID-19 pandemic, a country wide lockdown and travel restrictions were put in place which resulted in lower cost incurred relating to witness expenses. As a result of the pandemic, our training and travel budget was also affected due to the inability to travel or gather in groups to attend training sessions. The purchases of services for the year 2020 were lower than expected due to reduced cost in maintenance of buildings, janitorial services and office equipment. The 2020 amount budgeted for the utilities came in under budget due to the additional lease space that was anticipated to be in use has not yet been available for use.

**OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020**

18. Related party and key management personnel disclosures

Related party disclosure

The DPP is a wholly-owned entity of the Government of the Cayman Islands from which it derives a major source of its revenue. The DPP transact with other Government entities on a regular basis. These transactions were provided in-kind during the financial year ended 31 December 2020.

Prior Year Actual	Statement of financial position	Current Year Actual	Approved Budget	Variance (Budget vs. Actual)
CI\$000		CI\$000	CI\$000	CI\$000
841	Receivables from exchange transactions	384	12	(372)
139	Accruals and other liabilities	73	113	40
232	Surplus payable	466	-	(466)
(76)	Surplus paid during the period	232	-	(232)

Prior Year Actual	Statement of financial performance	Current Year Actual	Approved Budget	Variance (Budget vs. Actual)
CI\$000		CI\$000	CI\$000	CI\$000
3,992	Sale of goods and services	4,354	4,354	-

Key management personnel

Key management personnel, defined as the Director of Public Prosecutions, Deputy Director of Public Prosecutions and members of senior management are considered to be related parties.

Compensation to key management personnel

For the year ended 31 December 2020 there are two full-time equivalent, and one part-time (2019: two full-time equivalent, and one part-time) personnel considered at the senior management level.

Total remuneration includes: regular salary, pension contribution, health insurance contribution and allowances. Total remuneration paid to key management personnel were as follows:

Prior Year (Gross)	Description	Current Year (Gross)	Approved Budget	Variance (Budget vs Actual)
(12 months)		(12 months)	(12 months)	(12 months)
CI\$'000		CI\$'000	CI\$'000	CI\$'000
339	Salaries & other short-term employee benefits	369	350	19
339	Total Remuneration	369	350	19

There were no loans made to key management personnel or their close family members for the year ended 31 December 2020 (31 December 2019: \$0).

**OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020**

19. Financial instrument risks

The DPP is exposed to a variety of financial risks including credit risk, liquidity risk and exchange rate risk. The DPP's risk management policies are designed to identify and manage these risks, to set appropriate risk limits and controls, and to monitor the risks and adhere to limits by means of up to date and reliable information systems. These risks are managed within the parameters established by the Financial Regulations (2018 Revision).

Credit risks

Credit risk refers to the risk that a counterparty will default on its contractual obligations resulting in financial loss to the DPP. Financial assets which potentially expose the DPP to credit risk comprise cash and cash equivalents, receivables from exchange transactions, and other receivables.

The DPP is exposed to potential loss that would be incurred if the counterparty to the bank balances fails to discharge its obligation to repay. All bank balances are with one financial institution located in the Cayman Islands which management considers to be financially secure and well managed.

The DPP is also exposed to a significant concentration of credit risk in relation to its receivables from exchange transactions, of which a significant portion is due from other Government entities. No credit limits have been established. As at 31 December 2020 (31 December 2019: \$0), no provision for doubtful debts has been made on these receivables as none of these accounts are impaired and management considers these debts to be recoverable in full.

The carrying amount of financial assets recorded in the financial statements represents the DPP's maximum exposure to credit risk. No collateral is required from debtors.

Liquidity risk

Liquidity risk is the risk that the DPP is unable to meet its payment obligations associated with its financial liabilities when they are due.

The ability of the DPP to meet its debts and obligations is dependent upon its ability to collect the debts outstanding to the DPP on a timely basis. In the event of being unable to collect its outstanding debts, it is expected that the Government would temporarily fund any shortfalls the DPP would have in its cash flows. As at 31 December 2020 and 31 December 2019, all of the financial liabilities were due within three months of the period end dates.

Exchange rate risk

The entity does not have significant exposure to currency exchange rate risk as the Cayman Islands dollar is pegged to the United States Dollar.

20. Subsequent events

In preparing these financial statements management has evaluated and disclosed all material subsequent events up to 30 April 2021, which is the date that the financial statements were available to be issued.

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
STATE OF NEW YORK
ALBANY, N. Y.

ALBANY, N. Y., May 1, 1906.

SIR: I have the honor to acknowledge the receipt of your letter of the 28th inst. in relation to the proposed amendment to the Constitution of the State of New York, and in reply to inform you that the same has been forwarded to the proper authorities for their consideration.

I am, Sir, very respectfully,
Yours very truly,
J. B. CROSSLAND, Director.

Very truly yours,
J. B. CROSSLAND, Director.

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J. B. CROSSLAND, Director.

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