Annual Report
For the
Ministry of Community Affairs & Housing
2009/10 Financial Year

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Part A

UNAUDITED STATEMENT OF OUTPUTS

Overview of Performance for the Year

Introduction

This annual report details the performance of the Ministry of Community Affairs and Housing for the fiscal year ending 30 June 2010.

It includes information about outputs actually delivered during the year as compared to the planned performance documented in the Annual Budget Statement for the Ministry of Community Affairs and Housing for 2009/10, or as amended through the supplementary appropriation process.

It also reports those aspects of ownership performance that were contained in the Annual Budget Statement for 2009/10 or as amended through the supplementary appropriation process.

Summary of Performance

Administration

Overall, the Ministry performed within its nature and scope of activities as well as met its strategic goals for the financial year. Additionally, the majority of outputs and ownership performance are within compliance with the agreed terms.

Provide cross-ministerial collaboration on social issues

In light of the many socio-economic challenges that the Cayman Islands continues to experience, it is necessary to build strong communities and strengthen social protection measures to withstand unexpected economic crises.

There are many national policies and programmes which are geared towards addressing poverty, unemployment and social inequity, the Cayman Islands Government is committed to the continuous increase of resources for human development priorities. However, there is a need for a more conducive policy and programme implementation environment and greater access to human development opportunities and services, including those offered by government and non-government organisations. All key stakeholders need to work collectively to address the human development challenges faced locally and nationally and thereby to secure a better future for the people of the Cayman Islands.

During the 2009/10 budget year, the Ministry worked in close collaboration within and among government and other key partners on the following matters:

- Revision of the National Youth Policy (1999)
- Stakeholders implementation retreat on the Pre-Disposing factors to Criminality in the Cayman Islands
- Development of a At-Risk Youth strategic plan
- Development of a strategic plan on enhancing the continuum of care to strengthen families and children
- Assisted the National Security Council in the development of crime prevention strategies strategic plan
- Reviewing existing facilities and identifying what additional resources are needed in order to best meet the unique needs of at risk youth
- Participation on the National Youth Commission

Monitor executive assets inclusive of housing and social facilities

There were two capital projects completed during the fiscal year 2009/10 which was the Golden Age Home and Office Accommodation for the Family Resource Unit and the Community Development Unit.

The Golden Age Home project was approximately 50% complete when it was inherited by the Ministry in July 2009. During the fiscal period July 2009 to June 2010, the project was substantially completed with only minor works/BCU requirements remaining before obtaining a Certificate of Occupancy in order for the residents and staff to return.

The office space renovation project began in October 2009 and was completed by June 2010, with the occupation of the office space by staff being completed in July 2010.

Department of Children and Family Services

For the reporting period, the Department met its ownership performance requirements and provided services within its full scope of activities

Social Work services were provided to the Community through a staff of 17 Social Workers, 7 Social Work Assistants, 4 Social Work Supervisors, 1 Social Work Manager. Additionally Community Development programmes and initiatives were undertaken by 1 Coordinator and 6 Community Development Officers. Services to the elderly in residential care homes and a day care programme were provide by a cadre of 89 Community Care Workers, and a Residential Care Supervisor while the needs of children with special needs were met by a staff of 12 Home Care Assistants and Home Care Workers, 1 Senior Residential Care Officer and an Acting House Manager. The latter two areas were managed by our Adult Special Needs Coordinator.

The increase in the number of new intakes and needs assessments for this financial year is reflective of the economic climate and the demand for services. Since June 2009, the Department has assisted the public who have indicated that they were experiencing difficulty meeting their needs and therefore required some type of financial assistance. They were assisted with a range of services, such as food vouchers, school lunches, school uniforms, burial, and rental assistance. For the budget period 1st July 2009 to 30th June 2010 the Department served a total of 4, 775 persons with a variety of services both financial and non-financial services such as custody evaluations, adoption home studies, individual and family counseling, supervision of youth on various Court Orders, investigation of child protection issues, provision of foster care services for children in need of care and protection, residential care for the elderly and disabled as well as children with special needs.

The care and protection of children is a critical component of the Department's work, and for the period under review, the Department dealt with 37 new reports, carried out the required investigations and safe guarded the children as was needed based on the investigations.

The Department conducted recruitment and training for shelter managers for the 15 shelters it is responsible for under the Shelter Operations Sub-Committee. Training was conducted in May 2010 and a total of 125 volunteers (including many Red Cross volunteers) were trained.

Major accomplishments included:

- Enhancing the Foster Care Programme.

Child Month 2010 was used to focus on fostering and a recruitment drive was held to enlist more volunteers to be foster parents. The Department now has a cadre of 4 new foster parents who were recently approved giving us a total of 14 foster parents.

- Restructuring Community Development

Responsibility for the Community Development Unit was returned to the Department. This was decided based on shared similar core values and the fact that this combination would enhance services and programmes provided to the community. In November 2009, the Ministry hosted a one-week staff development programme facilitated by Dr Peta Ann Baker of the Univeristy of the West Indies. The aim of the workshop was empowering and mobilizing communities via team building exercises, while equipping staff to meet district challenges such as unemployment, juvenile delinquency, teenage pregnancy and elderly needs with the Unit. The staff held many meetings this financial year and developed more projects than was projected in the budget.

- Launch of new client database H.O.P.E.

The Department's new database H.O.P.E. went live on 7th April, 2010. This system replaces the Department's previous database system which was a fox-pro based programme from 1993. H.O.P.E. is an acronym for Helping Our People Excell, which was the name given by one of our Social Work Supervisor's. The system allows for easier collation of statistical data on services the Department provides as well as provides an integrated client recording system. Unlike our previous system, H.O.P.E. was fully developed by Computer Services Department and can be maintained by them. It does not require any off-Island support as the previous system did.

- Child Month

Child Month 2010 was a great success with a variety of functions, such as family fun days; nutritional scavenger hunt; bed time story telling and other events which were held focusing on our children. The theme for this year was "Loving Our Children Through Today's Challenges". The premier event was the first ever Child Month Youth Fest which was an opportunity for many of our children and youth to showcase their many creative talents.

- Capital projects

The Department's renovation of and new construction on the Golden Age Home in West Bay neared completion at the end of this budget period but work was not completed within this budget year.

The renovation of the Kirkconnell Community Care Centre was also ongoing during this budget period but again work was not completed on that project prior to the end of the budget period.

Overall, the Department performed within its nature and scope of activities as well as met its strategic goals for the year. Additionally, the majority of outputs and ownership performance are within compliance with the agreed terms.

<u>Department of Counselling Services</u>

For the reporting period, the Department worked diligently to ensure progress towards its Strategic Ownership Goals. The key strategic ownership goals for the Department of Counselling Services in 2009/10 and the significant accomplishments in this regard are reflected below:

- The development of a plan to deliver family programmes that are relevant to communities within the Cayman Islands.

The Department successfully developed and implemented Family Programmes to communities within the Cayman Islands within the reporting period. An 8-week Family Skills programme was developed following extensive research and collaboration with partner agencies. The Family Skills programme was offered three (3) times within the reporting period. In addition, a follow-up family group was offered to participants who successfully completed the Family Skills Programme on three occasions.

- The continued implementation of a therapeutic milieu model of treatment in the residential treatment programme at Caribbean Haven.

Clinical staff members within the Caribbean Haven Residential Centre were provided with further training in Therapeutic Community principles and treatment components during the reporting period. The training will continue to be an ongoing process. Additionally, reporting procedures within the programme have been streamlined to improve clinical communications and increase efficiency within the programme. Family members of residents of the programme were offered the opportunity to engage in related family programming at Caribbean Haven Residential Centre during the last half of the budget year.

- The continued development and provision of treatment services to meet the needs of participants in Drug Rehabilitation Court (DRC).

A specific treatment group was designed and implemented during the reporting period to assist participants in the DRC programme, which complements the other treatment services provided.

- The development and implementation of an array of group treatment options to more effectively meet the needs of clients at a community level at The Counselling Centre. This would include services to be provided to drug court participants, prisoners in HM Prisons, as well as persons in the community.

The curriculum for the Intensive Outpatient Programme (IOP) was re-developed to accommodate recent developments in the treatment of persons requiring an intensive level of programming at the community level, thus enhancing the continuum of care provided by the Department.

- The re-drafting of Policies and Procedures which reflect current client-centred best practices in operation at both The Counselling Centre and Caribbean Haven Residential Centre, and which incorporate any new programmes which have been introduced since Policies and Procedures were initially drafted.

A comprehensive review of the Policies and Procedures of the Department continued during the reporting period. The clinical procedures for The Counselling Centre were finalised in preparation for implementation in the new budget year. Work is ongoing to finalise the Administrative procedures for the entire Department and the clinical procedures for Caribbean Haven Residential Centre.

- Maintaining and enhancing Employee Performance by operating in accordance with the HR Policies and Procedures of the Ministry of Community Affairs and Housing, and within the framework of the Ministry's HR Philosophy.

During the last half of the reporting period, management developed new evaluation and performance management tools for implementation in the 2010-11 Budget year. These tools were developed in order to assist clinical staff in the development of their clinical competencies. Individualised training plans were also developed for the clinical staff within The Counselling Centre during this reporting period.

Overall, the Department performed within its nature and scope of activities as well as met its strategic and ownership goals for the financial year. Additionally, the majority of outputs and ownership performance are within compliance with the agreed terms. The Department complied with the delivery of its Outputs, although there were some challenges in complying with certain quantity measures projected.

The large discrepancies in the provision of Treatment Services and Public Awareness Activities to Cayman Brac and Little Cayman were caused by the sole staff member being on medical leave which significantly affected the ability of the Department to meet its objectives in terms of quantities.

Conversely, the Department exceeded projections in areas such as number of assessment appointments provided in Grand Cayman which is a direct reflection of the increased complexity and breadth of issues for which clients are now presenting for treatment services, as well as an indication of the current staff groups expertise.

Major accomplishments included:

- Restructuring of the Family Resource Centre

The Family Resource Centre formally became a unit under the Department in November 2009. The mission of the Family Resource Centre is to strengthen families and individuals through educational programmes, public awareness campaigns and advocacy to provide the foundation for a healthy society. The transitional process was complex as it involved ongoing strategic planning and programme development, staff development and training, logistical considerations such as office accommodations that had to be resolved, as well as budgetary amalgamation within the reporting period.

Statement of Outputs Delivered

Statement of Outputs Delivered

CFS 1	Policy Advice and Support to the Minister of Community Affairs and Housing	$8,348

Description

Provide policy advice and support by means of reports and papers, to the Minister of Community, Affairs and Housing (CA&H) and the Cabinet on matters relating to Children and Family Services.

Measures	2009/10 Actual	2009/10 Budget	Variance
Quantity			
• Number of policy papers prepared	6	1-3	3
• Number of bills and reports drafted	0	1-3	-1
Quality			
Policy papers, bills and reports subject to peer review by knowledgeable, professional and experienced personnel	100%	100%	0%
Timeliness			
Policy papers, bills and reports provided according to the timelines agreed with the Minister	100%	100%	0%
Location			
Cayman Islands	100%	100%	0%
Cost	$8,348	$67,561	-$59,213

Related Broad Outcome:

Developing our Youth
Empowering Women
Improving the lives of the elderly and disabled

Explanation of Annual Variances:
The actual cost of producing this output varied from the budgeted costs. This was due largely as a result of budget projections being made without sufficient historical data, as this was a first year budget since the new ministry was formed after the 2009 general elections.

CFS 5	Community Outreach Services	$86,115

Description

Provision of community outreach services involving presentations and/or workshops on child abuse and neglect, domestic violence, parenting or other such subjects to individuals, groups or external agencies such as Home School Association, Churches, Medical and Dental Society, Service Clubs and staff of various public and private schools.

Measures	2008/9 Actual	2009/10 Budget	Variance
Quantity Number of presentations and/or workshops delivered	28	15-20	8
Quality All presentations are of an acceptable standard as determined by and evaluated by Department of Children and Family Services trainers and/or peer review	100%	90 -100%	0
Timeliness Throughout the period	100%	90 -100%	0%
Location Cayman Islands	100%	100%	0%
Cost	$86,115	$164,265	-$78,150

Related Broad Outcome:

Developing our Youth
Empowering Women
Improving the lives of the elderly and disabled

Explanation of Annual Variances:

Staff conducted more presentations than projected.

The actual cost of producing this output varied from the budgeted costs. This was due largely as a result of budget projections being made without sufficient historical data, as this was a first year budget since the new ministry was formed after the 2009 general elections.

CFS 8	Accommodations in Residential Group Homes	$501,546

Description

Provision of residential accommodations to children placed in Maple House. Assigned staff provide: Personal care(e.g. bathing, grooming); Basic home care (e.g. medications, special feedings); Supervision (e.g. monitoring safety at all times); School supervision and Social stimulation (e.g. devotions, outings, social and physical development exercises).

Measures	2009/10 Actual	2009/10 Budget	Variance
Quantity			
• Number of residential homes managed	1	1	0
• Number of reviews performed	0	1	-1
• Number of inspections	1	1	0
Quality			
• Residential home staff to implement care plans in accordance with case plan goals	90%	90-100%	0%
• Homes meeting standards of care required by Children Law as determined by an independent inspector	100%	85-100%	0%
Timeliness			
• Monthly reviews on the implementation of the care plans	100%	85-100%	0%
• Home inspected once per year	100%	90-100%	0%
Location George Town	100%	100%	0%
Cost	$501,546	$897,860	-$396,314

Related Broad Outcome:

Developing our Youth
Empowering Women
Improving the lives of the elderly and disabled

Explanation of Annual Variances:
In regards to the home inspection, the Children's Law and Regulation are not yet implemented.

The first quality measure has been complied with as the Adult Special Needs Supervisor meets with the Acting Manager of the home on a Bi-Weekly basis to review implementation of the clients' care plans.

The actual cost of producing this output varied from the budgeted costs. This was due largely as a result of budget projections being made without sufficient historical data, as this was a first year budget since the new ministry was formed after the 2009 general elections.

CFS 9	Court Reports		$139,684
Description Provision to the Courts of custody, adoption, juvenile, youth, means assessments and other reports as requested, to assist them in making the most suitable decision in the best interest of the client.			
Measures	**2009/10 Actual**	**2009/10 Budget**	**Variance**
Quantity			
Number of reports provided to the Court	456	350-400	56
Quality			
• Percentage of reports acceptable to the courts based on timeliness, comprehensiveness and accuracy as determined by a survey of Judges, Magistrates and Justices of the Peace	90%	90%	0%
• Reports prepared by a Social Worker and reviewed by Supervisor or Director or Deputy	90%	90%	0%
Timeliness			
• Custody and adoption reports: 12 weeks after assessment	90%	90-100%	0%
• Criminal and care matters: 14-21 days after Court Order	90%	90-100%	0%
• Means assessment: 3 weeks			
Location Cayman Islands	100%	100%	0%
Cost	$139,684	$299,015	-$159,331
Related Broad Outcome: Addressing Crime and Policing			

<u>Explanation of Annual Variances:</u>
In order to monitor some clients' behaviour as well as to ensure that the clients and parents are compliant with aspects of a court order e.g. counseling, decrease drug use, the Court has been asking for regular review of cases. There are instances when these reviews are done weekly or bi-weekly. The assigned Social Worker is required to provide the Court with updated information which is presented in Court Report format.

Efforts are made to complete the reports within the time line stated however we have put 90% as we must acknowledge that there are times when the goal is not met due to the nature of the case and the Social Workers' work load.

The Social Work Manager also advised that the Magistrates have been giving longer time frames in order to get the reports completed as they are aware of the large number of request made by them.

The actual cost of producing this output varied from the budgeted costs. This was due largely as a result of budget projections being made without sufficient historical data, as this was a first year budget since the new ministry was formed after the 2009 general elections.

CFS 10	Placement and Supervision of Abused Children	$42,361

Description

Investigation, placement and supervision of children who are either the victims of abuse and/or neglect.

Measures	2009/10 Actual	2009/10 Budget	Variance
Quantity			
• Number of investigations performed	37	45-53	-8
• Number of ongoing child abuse and neglect cases being monitored	277	200-246	31
Quality Level of Social Workers intervention based on the Department of Children and Family Services criteria for assessment of risk factors associated with child abuse and or neglect investigation, response time frame and interaction with client, family members and other significant agencies:			
• Quality of investigations: within 24 hour of report	90%	90-100%	0%
• Quality of assessments of children: Safety Plan followed	90%	100%	0%
Timeliness Ongoing throughout the period	100%	100%	0%
Location Cayman Islands	100%	100%	0%
Cost	$42,361	$483,755	-$441,394

Related Broad Outcome:

Addressing Crime and Policing
Developing our Youth

Explanation of Annual Variances:
There has been an increase in the number of cases being worked.

There are times where due to unavailability of investigating police officers, there are delays in interviews being done which affects an investigation being completed within the 24 hour period. We therefore ensure that we safeguard the child until we can complete the investigation process.

The actual cost of producing this output varied from the budgeted costs. This was due largely as a result of budget projections being made without sufficient historical data, as this was a first year budget since the new ministry was formed after the 2009 general elections.

CFS 11	Recruitment and Support of Foster Care Families	$191,664

Description

Provision of short and long term foster placements for up to 35 children through the recruitment, training and ongoing supervision of foster families.

Measures	2009/10 Actual	2009/10 Budget	Variance
Quantity			
• Number of families recruited	8	3-6	2
• Number of children placed	27	35-40	-8
• Number of foster families supervised	10	10-12	0
• Number of training sessions delivered	0	1-2	-1
• Number of children released from care	21	4-6	15
Quality			
• Conduct at least one visit every other month to each foster home	80%	80-90%	0%
• Maintain accurate and current records of all foster parents and all children in foster care	80%	80-90%	0%
• Receive and discuss quarterly reviews on each child in foster care (in relation to care plan goals) with social workers	90%	80-90%	0%
• Review all documents (police, medical, references etc.) for relevance and accuracy before submitting to board/committee for approval	90%	80-90%	0%
• Conduct training course for all foster parents	0%	90-100%	-90%
Timeliness Ongoing throughout the period	85%	100%	-15%
Location Cayman Islands	100%	100%	0%
Cost	$191,664	$473,890	-$282,226

Related Broad Outcome:

Education: The key to growth and development
Developing our Youth

Explanation of Annual Variances:

The actual cost of producing this output varied from the budgeted costs. This was due largely as a result of budget projections being made without sufficient historical data, as this was a first year budget since the new ministry was formed after the 2009 general elections.

CFS 12	Assessment and Counselling of Adoptive Families	$48,773

Description

Screening and counselling of prospective adoptive families for children who have been cleared for adoption.

Measures	**2009/10 Actual**	**2009/10 Budget**	**Variance**
Quantity			
• Number of persons assessed	5	4-6	0
• Number of counseling sessions offered	74	40-50	24
• Number of applications processed	10	10-15	0
• Number of adoptions finalized	8	4-6	2
Quality			
• Adherence to established guidelines as set by the Adoption Law	100%	100%	0%
• Prospective adopters should have clear understanding of the adoption process, laws, rules and regulations as these pertain to their individual cases	100%	100%	0%
• Develop and apply questionnaire to test applicants understanding of the adoptive process	100%	100%	0%
Timeliness Ongoing throughout the year	100%	100%	0%
Location Cayman Islands	100%	100%	0%
Cost	$48,773	$82,047	-$33,274

Related Broad Outcome:

Education: The key to growth and development.
Developing our Youth
Empowering Women

Explanation of Annual Variances:

24 more clients were conselled than projected.

The actual cost of producing this output varied from the budgeted costs. This was due largely as a result of budget projections being made without sufficient historical data, as this was a first year budget since the new ministry was formed after the 2009 general elections.

CFS 14	Promotion of Child Month			$11,877

Description

The promotion of child month to improve community awareness of the needs of children throughout the year.

Measures	2009/10 Actual	2009/10 Budget	Variance
Quantity Number of events held	29	30-40	-1
Quality Satisfactory feedback on activities carried out	90%	90-100%	0%
Timeliness Events are held in May 2010	90%	100%	0%
Location Cayman Islands	100%	100%	0%
Cost	$11,877	$25,821	-$13,944

Related Broad Outcome:

Developing our Youth
Empowering Women

Explanation of Annual Variances:

The actual cost of producing this output varied from the budgeted costs. This was due largely as a result of budget projections being made without sufficient historical data, as this was a first year budget since the new ministry was formed after the 2009 general elections.

CFS 15	Community Development Services	$265,205

Description

Provision of advice and guidance on social problems to the community enabling them to identify their needs and to develop strategies to address those needs. For example, the identification of prevailing drug problems in specific communities throughout the island and the community members coming together to plan strategies to address those problems.

Measures	2009/10 Actual	2009/10 Budget	Variance
Quantity			
• Number of meetings held	155	72	83
• Number of projects and/or initiatives	90	63	27
• Number of project proposals	10	3-5	5
Quality			
• Percentage of Committee members in attendance at meetings	75%	60-80%	0%
• Percentage of Committee members involved in project/programmes and Initiatives in the Community	80%	60-80%	0%
Timeliness			
Ongoing throughout the period	100%	100%	0%
Location			
Cayman Islands	100%	100%	0%
Cost	$265,205	$258,063	$7,142

Related Broad Outcome:

Addressing Crime and Policing
Developing our Youth
Empowering Women
Improving the lives of the elderly and disabled

Explanation of Annual Variances:

The Community Development Officers held more meetings and developed more projects than was projected in the budget.

The actual cost of producing this output varied from the budgeted costs. This was due largely as a result of budget projections being made without sufficient historical data, as this was a first year budget since the new ministry was formed after the 2009 general elections.

CFS 28	Social Work Services		$2,515,014

Description

Provision of social work services including advocacy, counseling, case management and other services to individuals and families aimed at developing problem-solving, conflict resolution and self-empowerment skills to manage their lives.

Measures	2009/10 Actual	2009/10 Budget	Variance
Quantity			
• Number of new cases in Grand Cayman	561	450-500	61
• Number of new cases opened in the Sister Islands	11	5-10	1
• Number of ongoing cases in Grand Cayman	1885	3,300-3,400	-1415
• Number of ongoing cases in Sister Islands	147	250-300	-103
• Number of new intakes in Grand Cayman	1003	1,200-1,210	-197
• Number of new intakes in the Sister Islands	19	10-15	4
Quality Number of cases reopened for the same or related matter within three months of closure	15%	10-15%	0%
Timeliness Social work services offered during the days and evenings (Monday to Friday - 8:30 a.m. - 5:00 p.m.)	100%	90-100%	0%
Location Grand Cayman and Cayman Brac	100%	100%	0%
Cost	$2,515,014	$979,481	$1,535,533

Related Broad Outcome:

Addressing the Economic Crisis in the Cayman Islands
Addressing Crime and Policing

Explanation of Annual Variances:

The Increase in the number of new cases and intakes is reflective of the economic climate and the demand for services.

Reports on ongoing cases were run in the new database HOPE for the period 1st July 2009- 30th June 2010.

In preparation for the conversion to the new database from the old case management system, all cases were reviewed and many closed and/or archived.

The actual cost of producing this output varied from the budgeted costs. This was due largely as a result of budget projections being made without sufficient historical data, as this was a first year budget since the new ministry was formed after the 2009 general elections.

CFS 29	Aftercare Support for Young Persons	$106,431

Description

Provision of social work services, guidance, financial assistance and continuing education assistance to young persons who were in the Government's care to enable them to function independently, including payment of rental, transportation, food, and community college fees.

Measures	2009/10 Actual	2009/10 Budget	Variance
Quantity Number of young persons provided with aftercare services	5	6-8	-1
Quality			
• Number of clients who complete course of studies	1	2-4	-1
• Number of clients who obtain employment	3	2-4	0
• Number of clients who neither complete study/employment	N/A	2	0
Timeliness Assistance given within one month of initial request	90%	90-100%	0%
Location Cayman Islands	100%	100%	0%
Cost	$106,431	$93,518	$12,913

Related Broad Outcome:

Education: The key to growth and development
Developing our Youth

Explanation of Annual Variances:

The actual cost of producing this output varied from the budgeted costs. This was due largely as a result of budget projections being made without sufficient historical data, as this was a first year budget since the new ministry was formed after the 2009 general elections.

CFS 30	Care and Services for Elderly and Adult Disabled Persons	$4,030,915

Description

Provision of public education, in-home, residential and/or day care of indigent elderly and adult disabled persons through outreach programmes and the deployment of Community Care Workers by providing:

- Education on the care and welfare of the elderly and disabled;
- Personal care (e.g. bathing, grooming, supervision);
- Basic home nursing (e.g. administering medication, blood pressure monitoring);
- Social stimulation (e.g. arts and crafts, reminiscing and community outings); and
- The performance of general housekeeping duties (e.g. cooking cleaning)

Measures	2009/10 Actual	2009/10 Budget	Variance
Quantity			
• Number of residential homes managed	5	5	0
• Number of education sessions	3	4-6	-1
• Number of assessments completed	7	10-15	-3
Quality			
• Number of substantiated complaints about service from clients, family members and the general public	0	1-2	-1
• Number of unsubstantiated complaints	0	1-2	-1
• Persons are cared for in accordance with care plan	95%	95%	0%
• Survey shows awareness/knowledge increase of Education on the Care and Welfare of the elderly	80%	75-80%	0%
Timeliness			
• New referrals assessed within 10 working days	90%	85-90%	0%
• Minimum of quarterly Social Worker visits to assess client's overall well being	90%	80-100%	0%
Location Grand Cayman and Cayman Brac	100%	100%	0%
Cost	$4,030,915	$5,135,692	-$1,104,777

Related Broad Outcome:

Improving the lives of the elderly and disabled

Explanation of Annual Variances:

The actual cost of producing this output varied from the budgeted costs. This was due largely as a result of budget projections being made without sufficient historical data, as this was a first year budget since the new ministry was formed after the 2009 general elections.

CFS 31	Needs Assessments	$457,943

Description

Completion of means and needs assessments in respect of applications for public welfare in the form of Poor Relief, Health Care, Housing Repairs for indigents and other such assessments to establish indigence and means assessments for maintenance matters, as required by the Government.

Measures	2009/10 Actual	2009/10 Budget	Variance
Quantity • Number of poor relief assessments completed • Number of health care assessments completed • Number of housing repairs assessments completed • Number of other needs assessments carried out • Number of means assessments completed	154 292 13 29 43	140-150 240-250 8-10 4-6 65-70	4 42 3 23 -22
Quality Completed assessments meeting required Department of Children and Family Services criteria, and accepted by the Director and/or the Poor Relief Committee	80%	75-80%	0%
Timeliness • Assessments to be completed within three months of assignment • Means assessments to be completed within 3-6 weeks	90% 90%	90-100% 90-100%	0% 0%
Location Services provided through offices located in George Town, West Bay, Bodden Town and Cayman Brac	100%	100%	0%
Cost	$457,943	$527,406	-$69,463

Related Broad Outcome:

Addressing Crime and Policing
Developing our Youth
Empowering Women
Improving the lives of the elderly and disabled

Explanation of Annual Variances:

There has been an increase in the number of assessments completed which is reflective of the economic climate and the demand for services.

The actual cost of producing this output varied from the budgeted costs. This was due largely as a result of budget projections being made without sufficient historical data, as this was a first year budget since the new ministry was formed after the 2009 general elections.

CFS 32	Shelter Operations	$100,573

Description

Organise and co-ordinate shelter operations to ensure adequately prepared shelters and properly trained shelter management staff pre-disaster for the safe operation of shelters during and after a disaster.

Measures	2009/10 Actual	2009/10 Budget	Variance
Quantity			
• Number of shelters properly prepared	15	15	0
• Number of training sessions delivered	2	2	0
Quality			
• Training sessions delivered in accordance with the Department's guidelines	100%	95-100%	0%
• Evaluations of training sessions by participants	90%	90-100%	0%
• Debriefing with Shelter Wardens	100%	90-100%	0%
Timeliness			
• Operations during 1st June to 30th November	100%	100%	0%
• Training sessions done prior to 1st June annually	100%	90-100%	0%
Location Grand Cayman	100%	100%	0%
Cost	$100,573	$272,369	-$171,796

Related Broad Outcome:

Strengthening our Infrastructure

Explanation of Annual Variances:

The actual cost of producing this output varied from the budgeted costs. This was due largely as a result of budget projections being made without sufficient historical data, as this was a first year budget since the new ministry was formed after the 2009 general elections.

CFS 33	Support Towards Autonomy, Retraining and Self-Sufficiency (S.T.A.R.S.S.)	$188,356

Description

Provision of training services to individuals aimed at developing or enhancing employability and life skills leading to self-empowerment, autonomy and self-sufficiency.

Measures	2009/10 Actual	2009/10 Budget	Variance
Quantity			
• Total number of new persons enrolled in STARSS	69	35-40	29
• Total number employed after completing the programme	9	45-50	-36
• Total number employed prior to completing programme	2	25-30	-23
• Number of workshops held	38	50-55	-12
Quality			
• Number of STARSS participants gainfully employed (who no longer receive assistance.)	5	14-20	-9
• Number of STARSS participants who receive periodic assistance	16	14-20	0
Timeliness			
• Workshops are held over a six week period • Ongoing throughout the period	90%	90%	0%
Location Cayman Islands	100%	100%	0%
Cost	$188,356	$229,032	-$40,676

Related Broad Outcome:

Preparing our labor market for future opportunities
Empowering Women

Explanation of Annual Variances:

The actual cost of producing this output varied from the budgeted costs. This was due largely as a result of budget projections being made without sufficient historical data, as this was a first year budget since the new ministry was formed after the 2009 general elections.

DCS 15	Therapeutic Services	$652,237

Description

Provision of Individual, couples, family and group therapy to youth and adult residents of Grand Cayman requiring assistance with a variety of life challenges including:

- Drug and Alcohol Issues/Co-occurring disorders
- Family and Relationship Problems/Issues related to personal growth and development

Measures	2009/10 Actual	2009/10 Budget	Variance
Quantity			
• Number of intake appointments offered	1,001	825-900	101
• Number of individual sessions offered	1,902	1,550- 1,800	102
• Number of group sessions offered	401	575- 625	-174
Quality			
• Percentage of clients who report improvement in life areas during the course of treatment	60-80%	60-80%	0%
• Sessions conducted by skilled and qualified staff	100%	100%	0%
• Treatment informed by individualized treatment plan developed in collaboration with client	85-100%	85-100%	0%
Timeliness			
• A minimum of 15 hours of intake appointments provided per week on a walk-in basis at The Counselling Centre	100%	90-100%	0%
• Individual sessions offered Monday to Friday as scheduled with clients with the exception of statutory holidays	100%	100%	0%
• Group sessions available during evening and daytime hours	100%	90-100%	0%
Location			
• The Counselling Centre	100%	100%	0%
• HMP Northward, Fairbanks	100%	100%	0%
• Schools	100%	100%	0%
Cost	$652,237	$536,014	$116,223

Related Broad Outcome

Reducing substance abuse
Addressing Crime and Policing
Empowering Women

Explanation of Annual Variances:

The actual cost of producing this output varied from the budgeted costs. This was due largely as a result of budget projections being made without sufficient historical data, as this was a first year budget since the new ministry was formed after the 2009 general elections.

DCS 16	Clinical Assessments and Reports		$208,795
Description Provision of Comprehensive multi-modal clinical assessment and preparation of assessment and progress reports for all clients accessing treatment services.			
Measures	**2009/10 Actual**	**2009/10 Budget**	
Quantity			
• Number of assessment appointments offered	2,012	1,500-1,700	312
• Number of reports completed and submitted	515	625-725	-110
Quality			
• Assessments and reports completed by skilled and qualified staff	100%	100%	0%
• Assessments and reports reviewed by senior management prior to distribution	100%	90-100%	0%
Timeliness			
• Initial assessment appointments within seven working days of completed intake	80-100%	80-100%	0%
• Report generated within five working days of completion of assessment	75-90%	75-90%	0%
Location			
• The Counselling Centre	100%	100%	0%
• HMP Northward, Fairbanks	100%	100%	0%
• Schools	100%	100%	0%
Cost	$208,795	$198,707	$10,088
Related Broad Outcome Reducing substance abuse Addressing Crime and Policing			

Explanation of Annual Variances:

DCS 17	Driving Under the Influence Programme		$64,685
Description Provision of DUI Programme to court-referred clients resident in the Cayman Islands.			
Measures	**2009/10 Actual**	**2009/10 Budget**	
Quantity Number of DUI group placements offered	98	75-100	0
Quality • Increase in knowledge and awareness of programme graduates around effects of alcohol use in general and the impact of alcohol use on driving ability specifically	70-90%	70-90%	0%
• Programme delivered by trained staff	100%	90-100%	0%
• Reports sent to Court on each client re: client participation and recommendations for further treatment if appropriate	100%	100%	0%
Timeliness Six-week programme offered on a rotational basis throughout the year to adequately meet number of referrals from Court	100%	100%	0%
Location • The Counselling Centre	100%	100%	0%
• Brac Haven Sister Islands Counselling Centre – Cayman Brac	100%	100%	0%
Cost	$64,685	$76,806	-$12,121
Related Broad Outcome Reducing substance abuse Addressing Crime and Policing			

Explanation of Annual Variances:

DCS 18	Male Residential Substance Abuse Treatment Programme	$540,884

Description

Gender-specific programme for males age 18 years and over providing individualized residential substance abuse treatment within a therapeutic community.

Measures	2009/10 Actual	2009/10 Budget	Variance
Quantity Minimum number of residential placements for men provided within the treatment programme per month	18	18	0
Quality			
• Collaborative treatment plan developed with client stating individualized treatment goals in client's own language for each stage of their treatment	80-100%	80-100%	0%
• Transition plans and Discharge summaries completed for every client at each new stage of their treatment	80-100%	80-100%	0%
• Assessment tools completed on each client prior to transition from orientation stage	90-100%	90-100%	0%
• Outgoing reports reviewed by senior management prior to distribution	95-100%	95-100%	0%
Timeliness			
• Client oriented to residential treatment rules and expectations prior to transition from orientation stage	90-100%	90-100%	0%
• Support team development initiated for each client prior to transition to re-entry stage of treatment	90-100%	90-100%	0%
• Transition plans completed with client prior to completion of treatment	90-100%	90-100%	0%
Location Caribbean Haven Residential Centre	100%	100%	0%
Cost	$540,884	$562,712	-$21,828

Related Broad Outcome

Reducing Substance Abuse
Addressing Crime and Policing

Explanation of Annual Variances:

DCS 19	Public Awareness Initiatives	$152,977

Description

Organize, deliver and/or participate in public awareness campaigns, media appearances or events that raise awareness on topics such as domestic abuse, gender violence, teen pregnancy prevention, parenting and gender socialization issues, drug and alcohol issues, co-occurring disorders and other relevant topics. Public Awareness Campaigns include Honouring Women Month, Clothesline Project, 16 Days of Activism Against Gender Violence, Recovery Month etc.

Measures	2009/10 Actual	2009/10 Budget	Variance
Quantity			
• Number of public awareness campaigns	3	2-4	0
• Number of media events	61	60-75	0
• Number of newsletters produced and distributed	11	10-12	0
• Number of other public relation events participated in to raise awareness	13	5-10	3
Quality			
• Accurate and relevant information is provided by qualified and trained professionals	100%	90-100%	0%
• Public awareness campaigns utilize various mediums	100%	90-100%	0%
Timeliness			
• Delivered throughout the year in accordance with established dates/ schedules	100%	100%	0%
• Newsletter published monthly	92%	100%	-8%
Location			
Cayman Islands	100%	100%	0%
Cost	$152,977	$154,495	-$1,518

Related Broad Outcome:

Reducing Substance Abuse
Empowering Women
Education: The Key to Growth and Development
Addressing Crime and Policing

Explanation of Annual Variances:

DCS 20	Treatment Services and Public Awareness Activities to Cayman Brac and Little Cayman	$78,032

Description

Provision of community-based treatment informed by individualized treatment plans to youth and adult residents of Cayman Brac and Little Cayman, and delivery of Education to community members to increase their awareness of , and increase skills in dealing with, drug and alcohol issues,/co-occurring disorders, family and relationship issues,/issues related to personal growth and development.

Measures	2009/10 Actual	2009/10 Budget	Variance
Quantity			
• Number of Individual and group therapy hours offered	259	1,000-1,050	-742
• Number of community outreach hours offered	193	100-150	43
• Number of hours of public awareness activities offered	163	350-500	-187
Quality			
• Percentage of clients who report improvement in life areas during the course of treatment	60-80%	60-80%	0%
• Treatment informed by individualized treatment plan developed in collaboration with client	90-100%	90-100%	0%
• Public awareness activities conducted and information presented by skilled and qualified staff	100%	100%	0%
Timeliness Individual and group therapy sessions offered Monday to Friday as scheduled with clients	90-100%	90-100%	0%
Location Brac Haven Sister Islands Counselling Centre – Cayman Brac	100%	100%	0%
Cost	$78,032	$93,196	-$15,164

Related Broad Outcome

Reducing Substance Abuse
Addressing Crime and Policing

Explanation of Annual Variances:

The Cayman Brac and Little Cayman Output is based on the services of one staff member. Unfortunately, this staff member was off work on medical leave for an extended period of time during the 2009-2010 budget year (from February to May). This has negatively affected the ability of the Department to meet it's objectives in terms of the quantity measures.

DCS 21	Non-Medical Detoxification Services	$277,110

Description

Provision of specialised treatment programme to provide non-medical detoxification services for men and women involving screening for withdrawal potential; non-medical withdrawal and relapse management; and initial clinical assessment of clients experiencing substance abuse problems.

Measures	2009/10 Actual	2009/10 Budget	Variance
Quantity			
• Minimum number of placements available for the provision of non-medical detoxification programme at the Withdrawal Management Unit in the men's centre	2	2	0
• Minimum number of placements available for the provision of non-medical detoxification programme at the Withdrawal Management Unit in the Women's centre	1	1	0
Quality			
• Admission and assessment conducted by skilled and qualified staff	100%	90-100%	0%
• Transition plan to identify appropriate level of care developed for all clients completing detoxification programme	95-100%	95-100%	0%
Timeliness			
• Access to programme available 24 hours per day	100%	90-100%	0%
• Initial assessment conducted to determine treatment readiness and appropriate level of treatment within 72 hours of admission	90-100%	90-100%	0%
• Written transition summary to be completed within 24 hours of transition meeting	90-100%	90-100%	0%
Location Caribbean Haven Residential Centre	100%	100%	0%
Cost	$277,110	$285,962	-$8,852

Related Broad Outcome

Reducing Substance Abuse
Addressing Crime and Policing

Explanation of Annual Variances:

DCS 22	Female Residential Substance Abuse Treatment Programme	$540,791

Description

Gender-specific programme for female's age 18 years and over providing individualised residential substance abuse treatment within a therapeutic community.

Measures	2009/10 Actual	2009/10 Budget	Variance
Quantity Minimum number of residential placements for women provided within the treatment programme per month	9	9	0
Quality			
• Collaborative treatment plan developed with client stating individualized treatment goals in client's own language for each stage of their treatment	80-100%	80-100%	0%
• Transition plans and discharge summaries completed for every client at each new stage of their treatment	80-100%	80-100%	0%
• Assessment tools completed on each client prior to transition from orientation stage	90-100%	90-100%	0%
• Outgoing reports reviewed by senior management prior to distribution	95-100%	95-100%	0%
Timeliness			
• Client oriented to residential treatment rules and expectations prior to transition from orientation stage	90-100%	90-100%	0%
• Support team development initiated for each client prior to transition to re-entry stage of treatment	90-100%	90-100%	0%
• Transition plans completed with client prior to completion of treatment	90-100%	90-100%	0%
Location Caribbean Haven Residential Centre, Grand Cayman	100%	100%	0%
Cost	$540,791	$543,546	-$2,755

Related Broad Outcome

Reducing Substance Abuse
Empowering Women
Addressing Crime and Policing

Explanation of Annual Variances:

DCS 24	Treatment Services to Offenders	$203,297

Description

Provision of treatment services to offenders referred by the Court to participate in a drug intervention programme.

Measures	2009/10 Actual	2009/10 Budget	Variance
Quantity			
• Number of intake sessions offered to DRC clients	78	80-100	-2
• Number of group sessions provided to assess DRC clients	56	60 - 75	-4
• Number of individual sessions provided to DRC clients	556	600-700	-44
Quality			
• Percentage of clients who report improvement in life areas during the course of treatment	60-80%	60-80%	0%
• Individualized treatment plans developed in conjunction with client as evidenced by client's signature	80-90%	80-90%	0%
Timeliness			
• Intake sessions offered to DRC clients on a weekly basis	85-100%	85-100%	0%
• Assessment reports completed within 30 days of intake	85-100%	85-100%	0%
Location			
The Counselling Centre	100%	100%	0%
Cost	$203,297	$265,114	-$61,817

Related Broad Outcome

Reducing Substance Abuse
Addressing Crime and Policing

Explanation of Annual Variances:

DCS 26	Policy Advice to the Minister of Community Affairs and Housing	$55,486

Description

Policy Advice on matters pertaining to the provision of treatment services and therapeutic interventions, including responses to parliamentary questions, cabinet papers and speaking notes.

Measures	2009/10 Actual	2009/10 Budget	Variance
Quantity			
• Reports, written or verbal, responses and advice provided to the Ministry	11	5-10	1
• Number of parliamentary questions, cabinet papers and speaking notes drafted	3	1-5	0
Quality Information provided based on research and best practice guidelines	100%	100%	0%
Timeliness Advice provided in accordance with agreed deadlines with the Ministry	100%	100%	0%
Location Grand Cayman	100%	100%	0%
Cost	$55,486	$69,373	-$13,887

Related Broad Outcome

Reducing Substance Abuse
Empowering Women

Explanation of Annual Variances:

DCS 27	Family Programmes	$162,558

Description

Delivery of family programmes aimed at enhancing protective factors and reducing risk factors within families in an effort to limit the development of social problems.

Measures	2009/10 Actual	2009/10 Budget	Variance
Quantity			
• Number of family programmes delivered	3	3-5	0
• Number of family groups offered	2	10-15	-8
Quality			
• Groups and programmes provided by skilled and qualified professionals	100%	100%	0%
• Number of participants who rate satisfaction with programme three or higher on a scale of 1-5	80-100%	80-100%	0%
Timeliness Throughout the year	100%	100%	0%
Location Cayman Islands	100%	100%	0%
Cost	$162,558	$288,224	-$125,666

Related Broad Outcome

Reducing Substance Abuse
Addressing Crime and Policing
Developing our Youth
Empowering Women
Improving the lives of the elderly and disabled

Explanation of Annual Variances:

The quantity measure for family groups offered was not obtained as the majority of this output was developed in light of the Family Resource Centre team joining the Department of Counselling Services. The transitional process was more convoluted than anticipated and as such the development of the family groups did not proceed in a manner that allowed for provision of the projected number of groups being offered.

DCS 28	Workshops and Presentations		$171,755
Description			
Delivery of education via workshops and presentations aimed at empowering, educating and increasing the skills of participants on topics such as healthy relationships, violence prevention, drug and alcohol issues, co-occurring disorders, and gender socialization issues.			
Measures	**2009/10 Actual**	**2009/10 Budget**	**Variance**
Quantity			
• Number of workshops facilitated or co-facilitated	22	8-12	10
• Number of presentations provided	84	65-80	4
Quality			
• Workshop, groups or presentation are delivered by qualified professionals	100%	100%	0%
• Participants who rate workshop or presentation three or higher on a scale of 1-5	90-100%	90-100%	0%
• Participants show an increase in knowledge and skills	60-70%	60-70%	0%
Timeliness Workshops and presentations delivered throughout the financial year	100%	100%	0%
Location Cayman Islands	100%	100%	0%
Cost	$171,755	$254,454	-$82,699
Related Broad Outcome: Reducing Substance Abuse Empowering Women Addressing Crime and Policing			

Explanation of Annual Variances:

The actual cost of producing this output varied from the budgeted costs. This was due largely as a result of budget projections being made without sufficient historical data, as this was a first year budget since the new ministry was formed after the 2009 general elections.

DCS 29	Crisis Intervention and Victim Advocacy	$131,415

Description

- Crisis intervention and assessment of the needs of victims of family violence to ensure appropriate referrals to community resources, and emotional support and guidance to victims throughout various stages including court accompaniment
- Coordination of the Domestic Violence Intervention Training Programme (DVITP) for Police Officers, Social Workers and other front line professionals
- Coordination of the Legal Befriender Service

Measures	2009/10 Actual	2009/10 Budget	Variance
Quantity			
• Number of DVITP trainings coordinated	3	2-4	0
• Number of coordinated sessions of Legal Befriender Service	103	80-90	13
• Number of hours crisis intervention services are offered per week	30	30-40	0
Quality			
• Percentage of spaces offered that are utilised	75-100%	75-100%	0%
• Facilitators are qualified, trained professionals who receive supervision	100%	90-100%	0%
• Advice provided by Legal Befriender Service is delivered by attorneys	100%	100%	0%
Timeliness			
• Training and skill-building initiatives are offered throughout the financial year	100%	100%	0%
• Crisis intervention services offered weekly	100%	100%	0%
Location Cayman Islands	100%	100%	0%
Cost	$131,415	$128,830	$2,585

Related Broad Outcome:

Empowering Women

Explanation of Annual Variances:

The actual cost of producing this output varied from the budgeted costs. This was due largely as a result of budget projections being made without sufficient historical data, as this was a first year budget since the new ministry was formed after the 2009 general elections.

DCS 30	Case Management Services	$115,721

Description

- Case managing young parents' needs by coordinating personal, social and/or life-skills sessions in order to improve their ability to effectively parent their child
- Coordination of referrals and facilitating access to services provided by partner agencies for persons who present at the agency

Measures	2009/10 Actual	2009/10 Budget	Variance
Quantity			
Number of placements offered to young parents per month	8	8-10	0
Quality			
• Percentage of young parents who have individualised support plans developed	90-100%	90-100%	0%
• Case management services provided to all persons who present at the agency	90-100%	90-100%	0%
• Referrals to partner agencies followed up to ensure necessary linkages are established	85-100%	85-100%	0%
Timeliness			
Follow-up with partner agencies completed within 10 working days	100%	100%	0%
Location			
Cayman Islands	100%	100%	0%
Cost	$115,721	$104,710	$11,011

Related Broad Outcome:

Empowering Women
Developing our Youth

MCA 1	Policy Advice	$227,041

Description

Provide policy advice by means of reports and papers, to the Minister of Community, Affairs and Housing (CA & H) and the Cabinet on Children and Family Services, Counseling Services, and Government Owned Companies and Committees.

Measures	2009/10 Actual	2009/10 Budget	Variance
Quantity			
• Number of hours spent on Cabinet submissions	128	250-300	-122
• Number of hours spent on ministers briefing sessions	82	600-700	-518
• Number of hours spent on bills and reports	59	10-15	44
• Number of hours spent on the establishment of a Housing Authority	0	50-100	-50
• Number of hours spent on dissemination of policy directives	924	150-200	724
Quality			
• All cabinet papers and notes to be reviewed and approved by the Chief Officer or his delegate prior to final approval by the Minister of CA&H	100%	100%	0%
• The policy advice should be based on the relevant laws to the advice requested or when needed technical/professional advice provided	100%	100%	0%
• The bills, reports and speaking notes must be reviewed and approved by the Chief Officer before submission to the Legislative Drafting Department	100%	100%	0%
• Directives dissemination should be based on relevant policy passed by the Cabinet and/or the Legislative Assembly	100%	100%	0%
Timeliness			
• All advice will be given in the timeframe agreed with the Minister of CA &H prior to 3:00 p.m. on Thursdays	90-100%	90-100%	0%
• Cabinet papers/notes are to be submitted to the Cabinet Office prior to 3:00 p.m. on Thursdays	90-100%	90-100%	0%
Location Grand Cayman, Cayman Brac	100%	100%	0%
Cost	$227,041	$339,885	-$112,844

Related Broad Outcomes:

Reducing substance abuse
Addressing Crime and Policing
Developing our Youth
Empowering Women
Improving the lives of the elderly and disabled

Explanation of Annual Variances:

The actual cost of producing this output varied from the budgeted costs. This was due largely as a result of budget projections being made without sufficient historical data, as this was a first year budget since the new ministry was formed after the 2009 general elections.

MCA 2	Ministerial Services and Support	$1,005,360

Description

Provision of services to support the Minister and Cabinet including:

- Provide answers to Parliamentary Questions
- Contribution to speeches, briefings, statements, reports and other correspondences required by the Minister
- Coordinating events
- Contribution to quarterly and annual financial reports

Measures	2009/10 Actual	2009/10 Budget	Variance
Quantity			
• Number of hours spent preparing answers to parliamentary questions	30	30-40	0
• Number of hours spent contributing to the preparation of throne speeches	12	5-10	2
• Number of hours spent coordinating events	196	60-70	126
• Number of hours spent preparing financial reports	366	100-110	256
• Number of hours spent meeting/liaising with Heads of Department on administrative issues	352	120-150	202
• Number of hours spent preparing/reviewing speeches and press briefing	180	200-250	-20
• Number of hours spent on replies to correspondence on behalf the Minister	5,054	4,000-6,000	0
• Number of hours spent on meeting/liaising with departments and agencies on technical issues	255	50-100	155
Quality			
• All answers to parliamentary questions reviewed and signed off by the Chief Officer or his delegate prior to final approval by the Minister	100%	100%	0%
• All replies to questions and preparation of speeches, press briefings, briefing notes must be reviewed by the Chief Officer or delegate	100%	100%	0%
• All financial reports will be in accordance with the Public Management and Finance Law (2010 revision) and Regulations	100%	100%	0%
Timeliness			
• Replies to parliamentary questions should be ready: 1 - 5 days prior to due date	90-100%	90-100%	0%
• Contribution to throne speech and financial reports to Chief Officer: 3 - 5 working days prior to due date for submission	90-100%	90-100%	0%
• Press briefings/speeches: 1 - 5 working days prior to date of function/event	90-100%	90-100%	0%
Location Grand Cayman	100%	100%	100%
Cost	$1,005,360	$730,233	$275,127

Related Broad Outcome: Reducing Substance Abuse Developing our Youth Improving the Lives of the Elderly and Disabled

Explanation of Annual Variances:

The actual cost of producing this output varied from the budgeted costs. This was due largely as a result of budget projections being made without sufficient historical data, as this was a first year budget since the new ministry was formed after the 2009 general elections.

MCA 3	**Emergency Response Services**		**$14,641**
Description Provision of emergency response services to the National Security Committee, National Hurricane Committee and other organizations that require maintaining an adequate level of preparedness.			
Measures	**2009/10 Actual**	**2009/10 Budget**	**Variance**
Quantity			
• Number of hours maintaining an adequate level of preparedness	149	20-40	109
• Number of hours responding to emergency incidents	25	20-40	0
Quality			
• In accordance with Hazard Management Cayman Islands (HMCI) and other emergency preparedness plans	95%	95%	0%
• In accordance with HMCI's established disaster recovery policies and procedures	100%	100%	0%
Timeliness All necessary changes to hurricane plan/preparedness done within 5 - 7 days of issue of directive	95-100%	95-100%	0%
Location Cayman Islands	100%	100%	0%
Cost	$14,641	$49,436	-$34,795
Related Broad Outcome: Strengthening our Infrastructure			

Explanation of Annual Variances:

The actual cost of producing this output varied from the budgeted costs. This was due largely as a result of budget projections being made without sufficient historical data, as this was a first year budget since the new ministry was formed after the 2009 general elections.

MCA 5	Monitor the Performance of Government Companies and provide Governance Support Services	$5,037

Description

- Monitor and review the delivery of outputs for:
  - Children and Youth Services Foundation
  - National Housing and Development Trust
- Provision of administrative services and policy advice to develop/review criteria for grants and transfer payments in accordance with Government's policy for:
  - Seamen and Veterans
  - Community Development Grants
  - Other Output Suppliers

Measures	2009/10 Actual	2009/10 Budget	Variance
Quantity			
• Number of Purchase Agreements	10	10	0
• Number of Ownership Agreements	2	2	0
• Number of quarterly reports collated	0	4	-4
• Number of transfer payments managed	17,170	12,000-14,400	2,770
Quality			
• Purchase agreements to contain quantity, quality, cost and timeliness measures and to meet standards specified in the Public Management and Finance Law (2010 revision)	90-100%	90-100%	0%
	90-100%	90-100%	0%
• Ownership agreements to conform to approved scope of business and financial parameters in accordance with the Public Management and Finance Law (2010 revision)	90-100%	90-100%	0%
	90-100%	90-100%	0%
• Satisfaction of the Minister that the material incorporates and accurately reflects the agreed performance	90-100%	90-100%	0%
• Quarterly reports are accurate, relevant and submitted within agreed timelines			
• Transfer payments are accurate and submitted within the agreed timelines			
Timeliness			
• Purchase Agreements drafted by August 2009	95-100%	95-100%	0%
• Quarterly reports submitted on or before the 10th working day after the end of the quarter	75-100%	75-100%	0%
Location			
Grand Cayman	100%	100%	0%
Cost	$5,037	$86,395	-$81,358

Related Broad Outcome:

Developing our Youth
Empowering Women
Improving the Lives of the Elderly and Disabled

Explanation of Annual Variances:
The actual cost of producing this output varied from the budgeted costs. This was due largely as a result of budget projections being made without sufficient historical data, as this was a first year budget since the new ministry was formed after the 2009 general elections.

MCA 4	**Advice and Governance of Boards and Government Owned Companies**		**$36,252**
Description Provision of governance and administrative support on the following Boards and Government Owned Companies: • Children and Youth Services Foundation (CAYS) • National Housing Development Trust			
Measures	**2009/10 Actual**	**2009/10 Budget**	**Variance**
Quantity			
• Number of hours spent on governance and representation	204	125-175	29
• Number of hours spent on administrative support to statutory authorities and committees	156	175-250	-19
Quality Advice given to statutory authorities is in compliance with the relevant laws and/or government policy	100%	100%	0%
Timeliness			
• Attendance at required meetings	90-100%	90-100%	0%
• Administrative duties should be completed within 2 - 5 days of being assigned by the Chief Officer and/or his delegate	90-100%	90-100%	0%
Location Grand Cayman	100%	100%	0%
Cost	$36,252	$151,081	-$114,829
Related Broad Outcome: Developing our Youth Empowering Women Improving the lives of the elderly and disabled			

Explanation of Annual Variances:
The actual cost of producing this output varied from the budgeted costs. This was due largely as a result of budget projections being made without sufficient historical data, as this was a first year budget since the new ministry was formed after the 2009 general elections.

MCA 6	Cross – Ministerial Collaboration on Social Matters	$158,039

Description

- Utilise NALC study to analyse and assess social policy priorities
- Utilise NALC study to identify priorities for further research
- Analyse local research findings and develop social policy priorities
- Promote communication and cooperation across Ministries and agencies
- Recommend and participate in research initiatives with a cross-ministerial approach
- Promote and participate in inter-ministerial workshops and training sessions
- Liaise and collaborate across Ministries and agencies in the development of research, policies, programmes, projects and legislation as necessary
- Ongoing monitoring and evaluation of inter-ministerial policies, programmes, projects and legislation

Measures	2009/10 Actual	2009/10 Budget	Variance
Quantity			
• Number of hours spent o in public liaison and analysis of feedback o to assess and present policy priorities o to recommend research initiatives o to develop and present new policies/amendments o to assess and present institutional/ service changes o to promote the social development agenda	1,240	1,800-2,200	-560
• Number of hours spent on gender mainstreaming initiatives and analysis	0	1,500 -1,650	-1,500
Quality			
• Readings of public inputs must be accurate and inclusive	95-100% 95-100%	95-100% 95-100%	0% 0%
• Policy options must be timely, well researched, and clearly linked to public need	95-100%	95-100%	0%
• Research must be geared to effective improvements in understanding and/or immediate practical improvements			
Timeliness Collaborate and liaise with other Ministries and agencies at least monthly	95-100%	95-100%	0%
Location Cayman Islands	100%	100%	0%
Cost	$158,039	$171,572	-$13,533

Related Broad Outcome

Reducing Substance Abuse
Addressing Crime and Policing
Developing our Youth
Empowering Women
Improving the lives of the elderly and disabled

Explanation of Annual Variances:

The actual cost of producing this output varied from the budgeted costs. This was due largely as a result of budget projections being made without sufficient historical data, as this was a first year budget since the new ministry was formed after the 2009 general elections.

It should be noted that the subject of Gender was the responsibility of the previous Ministry of District Administration, Works and Gender Affairs and should not have been included and should have been corrected prior to the final Annual Budget Statement being approved by Finance Committee.

MCA 7	**Management of Executive Assets – Housing and Social Facilities**		**$171,416**
Description On site inspection of low cost housing and government residential and retirement homes • Government Affordable Housing Initiative • Government owned retirement homes • All Government owned children residential homes • All counselling residence homes			
	2009/10 Actual	**2009/10 Budget**	**Variance**
Quantity			
• Number of hours spent overseeing and reporting on projects	1,197	25-35	1,162
• Number of hours spent overseeing and reporting on Executive Assets	429	30-40	389
Quality			
• Planning requirements to be met before commencement of works	100%	100%	0%
• Environmental and Public Safety Standards to be adhered to	100%	100%	0%
• Oversight of executive assets to be carried out by Chief Officer and/or other staff as requested by the Minister	90-100%	90-100%	0%
Timeliness Oversight and reporting to be carried out at least once monthly on facilities under construction or currently being used	90-100%	90-100%	0%
Location Grand Cayman	100%	100%	0%
Cost	$171,416	$234,025	-$59,285
Related Broad Outcome Empowering Women Improving the lives of the elderly and disabled			

Explanation of Annual Variances:

The actual cost of producing this output varied from the budgeted costs. This was due largely as a result of budget projections being made without sufficient historical data, as this was a first year budget since the new ministry was formed after the 2009 general elections.

MCA 8	Legislation Instructions		$104,935
Description Prepare drafting instructions for revision to the following: • Poor Persons Relief Regulations • Children (Amendment) Bill • Children Regulations • Adoption of Children's Regulations • Adoption of Children's Law			
Measures	**2009/10 Actual**	**2009/10 Budget**	**Variance**
Quantity Number of drafting instructions prepared	0	2	-2
Quality			
• Research and review current information to inform process of recommending revision to Laws	N/A	90-100%	N/A
• Provide clear, accurate and relevant drafting instructions for both of the above Bills	N/A	90-100%	N/A
• Drafting instructions subject to peer review and signed off by the Chief Officer	N/A	90-100%	N/A
• Legislative Counsel rate instructions as clear and relevant	N/A	90-100%	N/A
Timeliness Drafting instructions submitted to Legislative Counsel within the proposed time frames	N/A	90-100%	N/A
Location Cayman Islands	N/A	100%	N/A
Cost	$104,935	$89,415	$15,520
Related Broad Outcomes: Developing our Youth Empowering Women Improving the lives of the elderly and disabled			

Explanation of Annual Variances:

The actual cost of producing this output varied from the budgeted costs. This was due largely as a result of budget projections being made without sufficient historical data, as this was a first year budget since the new ministry was formed after the 2009 general elections.

Ministry staff had to familiarize themselves with legislative matters; hence, no formal drafting instructions were issued during the 2009/10 fiscal year. Furthermore, the judiciary was reviewing the legislation to provide feedback on legislation and court proceedings. However, on-going reviews and discussions continued to occur within the Ministry and with Legislative Drafting to determine the way forward.

Ownership Performance Achieved During the Year

(I) Nature and Scope of Activities

General Nature of Activities

Administration

- Provide policy advice and administrative support to the Hon. Minister
- Ensure adequate emergency response capacity
- Provide advice, governance and monitor the performance of Boards and Government Companies under the Ministry
- Provide cross-ministerial collaboration on social issues
- Monitor executive assets inclusive of housing and social facilities
- Develop legislation of matters concerning the subjects under the Ministry

The Department of Children and Family Services

The Department of Children and Family Services exists to work with vulnerable individuals, families and communities so that they can function effectively as members of a caring society and realize their full potential through professional Social Work, preventative strategies and encouraging social planning.

This is accomplished through the provision of social service to the people of the Cayman Islands including social work services, services to the general adult population, and the elderly and disabled, foster care and adoption services, and the placement of vulnerable children in residential homes.

The Department of Counselling Services

- Provision of community based treatment services to residents of the Cayman Islands
- Provision of Driving under the Influence Programme
- Provision of intensive Substance Abuse Treatment including non-medical withdrawal management, primary residential treatment and re-entry programme to adult males and females.
- Crisis intervention and assessment of the needs of victims of family violence to ensure appropriate referrals to community resources, and emotional support and guidance to victims.
- Delivery of Education to Community members to increase their awareness of, and increase skills in dealing with, drug and alcohol issues, family and relationship issues, co-occurring disorders, issues related to personal growth and development, and to empower and motivate parents to develop positive and effective parenting skills.
- Provision of Policy Advice regarding treatment services and therapeutic interventions.

The Department of Children and Family Services

- Provide a full range of social work services to the people of the Cayman Islands through a cadre of qualified staff located in four district offices.
- Provide day and residential care for indigent elderly adults. This includes purchasing services from NGO's.
- Manage the school lunch programme.
- Manage Poor Relief.
- Execute duties of the Shelter Operations Sub-Committee of the Hazard Management Council of the Cayman Islands.
- Conduct needs assessments for poor relief, medical, indigent housing repairs and Means Assessments for Maintenance Court.
- Provide direct services to the Family Support Unit, Maintenance Court, Health Services and other related agencies.

- Management of adult care facilities operated by the Department.
- The full scope of therapeutic social work interventions required to address the varied child protective, delinquency, and family issued exhibited by the Department's target population.
- Residential care for children
- Adoption services
- Foster care services
- Services relating to the Juvenile Court and Youth Court matters
- Policy advice relating to the activities and areas of expertise of the Department.
- Celebration of Child Month and attendant activities.

The Department of Counselling Services

- Comprehensive Clinical assessments and reports.
- Individual, Couples, Family and Group Therapy
- Intensive Outpatient Programme.
- DUI programme – six-week psycho-educational group designed to increase knowledge and awareness around effects of alcohol, and its effect on driving.
- Intensive primary residential gender specific treatment programmes to address substance abuse.
- Extended programmes to offer continued therapeutic services and support to clients requiring longer treatment stay.
- Provision of outreach services in the community to engage persons who are experiencing difficulties with their substance misuse or abuse.
- Workshops, presentations, media events, training sessions designed to increase skills in dealing with drug and alcohol issues including co-occurring disorders, and family and relationship issues including those related to personal growth and development.

Customers and Location of Activities

The Department of Children and Family Services

The recipients of the services are the Ministry of Health, Health Services Authority, the Courts; Family Support Unit; Women's Crisis Centre; Prison; Department of Counseling Services; Probation/ After Care Services; Women's Resource Centre and other Departments; the general public, and the National Council of Voluntary Organisation (NCVO). The activities are conducted in George Town, West Bay, North Side, East End, Bodden Town and Cayman Brac.

The Department of Counselling Services

- Services are provided to adults and youth who are resident in the Cayman Islands.

- Community-based services are provided at The Counselling Centre in Grand Cayman and at Brac Haven – Sister Islands Counselling Centre in Cayman Brac. These services include intake/screenings, assessments, individual, group and family treatment, couples therapy, an Intensive Outpatient Programme, and a DUI Programme.

- Intensive residential treatment services including non-medical withdrawal management, primary treatment and extended supportive services for adult men and women, are provided at Caribbean Haven Residential Centre in Breakers, Grand Cayman and are available to residents of all three islands.

- Psycho-educational groups, substance abuse assessments for Court and Parole, and limited individual counselling are provided at HMP Northward, Fairbanks Prisons as well as Eagle House Youth Detention Centre as deemed appropriate.

- Psycho-educational workshops and limited individual counselling are provided at schools throughout Grand Cayman and Cayman Brac as requested.

- Parenting workshops and family programmes are provided by the Family Resource Centre throughout the community while crisis intervention services are provided at their offices.

(II) Strategic Ownership Goals

The key strategic ownership goals for the *Ministry of Community Affairs and Housing* in 2009/10 and the subsequent two years are as follows:

- To provide social services to the people of the Cayman Islands through the provision of social work services to the adult population. Specific programmes through which these services will be offered include but are not limited to: The STARSS Programme (Support Towards Autonomy, Retraining and Self-Sufficiency), Adult Special Needs Programme, Foster Care and Adoption and services and any other programmes developed to serve the population. Where required, provide reports to the Courts connected to these services.
- A)Purchase Residential and Day Care Services for the elderly and disabled indigent persons from the private sector, and provide the same services in facilities owned by the Department and where possible in the clients' homes.

  B) Educate the public on the care and welfare of the elderly impressing upon them the importance of assuming responsibility for such family members.
- Acquisition of furniture for the refurbished Golden Age Home in West Bay.
- Provide adequate staffing for all adult residential care facilities that have expanded (Golden Age Home and KCCC) for the indigent elderly and/or disabled persons, to ensure proper care and supervision of residents.
- Recruitment of shelter wardens, training of shelter management team and the proper preparation of all shelters in Grand Cayman for the appropriate and safe management of shelters by the Shelter Operations Sub-Committee during a disaster.
- Sensitizing family members and care-givers of mentally ill, elderly and /or disabled persons in regards to their needs and care in order to ensure quality care is provided by those persons.
- Recruit, train and support Foster Care families and conduct assessments on persons wishing to foster children in a similar manner to those who wish to adopt children.
- Put forward policy alternatives to allow for the construction of a facility where children who have offended can be remanded and which will serve the dual purpose of providing therapeutic services in a secure setting for severely troubled children.
- Implement the 2003 Children's Law and provide training for users of the Law.
- The development of a plan to deliver family programmes that are relevant to communities within the Cayman Islands.
- The continued implementation of a therapeutic milieu model of treatment in the residential treatment programme at Caribbean Haven.
- The continued development and provision of treatment services to meet the needs of participants in Drug Rehabilitation Court.
- The development and implementation of an array of group treatment options to more effectively meet the needs of clients at a community level at The Counselling Centre. This would include services to be provided to drug court participants, prisoners in HM Prisons, as well as persons in the community.
- The re-drafting of Policies and Procedures which reflect current client-centred best practices in operation at both The Counselling Centre and Caribbean Haven Residential Centre, and which incorporate any new programmes which have been introduced since Policies and Procedures were initially drafted.
- Maintaining and enhancing Employee Performance by operating in accordance with the HR Policies and Procedures of the Ministry of Community Affairs and Housing, and within the framework of the Ministry's HR Philosophy.

(III) Ownership Performance Targets

The ownership performance targets for the *Ministry of Community Affairs and Housing* for the 2009/10 financial year are as follows.

(a) Financial Performance

Financial Performance Measure	**2009/10 Budget $**	**2009/10 Actual $**
Revenue from Cabinet	15,403,961	*14,995,213*
Revenue from ministries, portfolios, statutory authorities, government companies		
Revenue from others		
Surplus/deficit from outputs		
Ownership expenses	15,403,961	*13,773,265*
Operating Surplus/Deficit	0	*1,358,935*
Net Worth	2,647,882	*6,472,466*
Cash flows from operating activities	122,559	*1,385,479*
Cash flows from investing activities	(1,675,000)	*(5,189,011)*
Cash flows from financing activities	1,675,000	*5,113,531*
Change in cash balances	122,559	*1,309,999*

Financial Performance Ratio	**2009/10 Budget %**	**2009/10 Actual %**
Current Assets: Current Liabilities (Working Capital)	53%	*292%*
Total Assets: Total Liabilities	679%	*966%*

(b) Maintenance of Capability

Human Capital Measures	**2009/10 Budget**	**2009/10 Actual**
Total full time equivalent staff employed	**217**	**216**
Staff turnover (%) Managers Professional and technical staff Clerical and labourer staff	 **1%** **10%** **5%**	 **1%** **10%** **5%**
Average length of service (number of years in current position) Managers Professional and technical staff Clerical and labourer staff		
Changes to personnel management system:		

Physical Capital Measures	2009/10 Budget	2009/10 Actual
Value of total assets	$3,395,207	$7,220,200
Asset replacements: total assets		
Book value of assets: initial cost of those assets		
Depreciation: cash flow on asset purchases		
Changes to asset management policies		

Major <u>New</u> Entity Capital Expenditures for the Year	2009/10 Budget $

Major Entity Capital Expenditure Commenced but not completed in previous years	Anticipated Project Status at 1st July 2009
Golden Age Home	775,000
Francis Bodden Girls Home	200,000
Joyce Hilton Centre	496,000
Computer System Upgrades	85,000
Other Plant and Equipment	119,000
	$1,675,000

(c) Risk Management

Key risks faced by the Portfolio	Change in status from 2009/10	Actions to manage risk	Financial value of risk
Management of Shelters and securing of the people in the shelters	No change	The Department of Children and Family Services train shelter wardens to provide shelter to persons in the Cayman Community in Grand Cayman during disasters.	
Safety of Social Work staff and community Care Workers.	No change	Provide ongoing advice to the staff about using safety techniques when making home visits. (e.g. radios, cell phones, travel in pairs).	
Social workers transporting clients in their private vehicles.	No change	Government to provide Social Workers with liability insurance.	

(IV) Equity Investments and Withdrawals

Equity Movement	**2009/10 Budget $**	**2009/10 Actual $**
Equity Investment from Cabinet into the *Ministry of Community Affairs and Housing*	$1,675,000	$784,771
Capital (Equity) Withdrawal by Cabinet from the *Ministry of Community Affairs and Housing*		

Part B

Financial Statements for the Year

Cayman Islands

Ministry of Community Affairs &
Housing
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Georgetown,
Grand Cayman
Cayman Islands
Tel: 345-945-6705
Fax: 345-945-1752

Ministry of Community Affairs & Housing
STATEMENT OF RESPONSIBILITY FOR FINANCIAL STATEMENTS
YEAR ENDED 30 JUNE 2010

These Financial statements have been prepared by Ministry of Community Affairs & Housing in accordance with the provisions of the Public Management and Finance Law (2010 Revision)

I accept responsibility for the accuracy and integrity of the information in these Financial statements and their compliance with the *Public Management and Finance Law (2010 Revision).*

As Chief Officer, I am responsible for establishing and maintaining a system of internal controls designed to provide a reasonable assurance that the transactions recorded in the financial statements are authorized by law and properly record the output transactions of the Ministry of Community Affairs & Housing.

As Chief Office r, I am responsible for the preparation of the Ministry of Community Affairs & Housing financial statements and the judgments made therein.

The financial statements fairly present the financial position, financial performance and cash flows of the Ministry of Community Affairs & Housing for the financial year ended 30 June 2010.

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

a) completely and reliably reflect the financial transactions of the Ministry of Community Affairs & Housingfor the year ended June 30, 2010; or

b) fairly reflect the financial position as at June 30, 2010 and performance for the year ended June 30, 2010; and

c) comply with International Public Sector Accounting Standards as set by the International Accounting Standards Board

Dorine Whittaker
Chief Officer
Date: September 19th 2011

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CAYMAN ISLANDS

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Auditor General's Report

To the Members of the Legislative Assembly of the Cayman Islands

I was engaged to audit the financial statements for the Ministry of Community Affairs & Housing, (*the "Ministry")* comprising of the statement of financial performance, statement of changes in net worth, statement of financial position and statement of cash flows for the year ended June 30, 2010 and a summary of significant accounting policies and other explanatory notes as set out on pages 57 to 73 in accordance with the provisions of Section 44(3) of the *Public Management and Finance Law (2010 revision).*

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair representation of these financial statements in accordance with International Public Sector Accounting Standards. This responsibility includes: designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend upon the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal controls relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Basis of qualified opinion

Contributed Capital - Goods and Services

The Entity received goods and services from other core government entities during the current year for which no charge was levied. In accordance with IPSAS 23 – Revenue from non-exchange transactions (taxes and transfer) shall initially be measured at its fair value from the date of acquisition. The Entity, however, did not estimate the fair value of goods and services received as at 30 June 2010. As a result, I was unable to satisfy myself as to the completeness of operating expenses in the amount of $ 2,676,949 on the statement of financial performance and of equity investment in the amount of $ 784, 771 on the statement of financial position and statement of changes in net worth.

Property & Equipment

During the audit, I did not come across any evidence that the buildings held by the ministry, which constitute its biggest proportion of assets, had been revalued since initial recognition. This is despite suggestive evidence of the need for a revaluation since most of the buildings had suffered significant damages and subsequently been renovated and improved at significant cost. Further evidence suggested some of the buildings held may have significantly diminished in value and thus an assessment for impairment needs to be carried out to determine their correct values. I am thus unable to satisfy myself that the property and equipment are fairly stated in the financial statements.

Net Worth

As a result of the Ministry's inability to determine the fair values of goods and services it received from other government entities and the non revaluation of buildings held by the Ministry and the possible cumulative effect any adjustments thereof may have to the net worth of the Ministry, I am unable to satisfy myself that net worth is fairly stated in the financial statements.

Qualified Opinion

In my opinion, except for the possible effects that correction of the above matters would have, these financial statements present fairly, in all material respects, the financial position of the ministry as at 30 June 2010 and the results of its operations and its cash flows for the year then ended in accordance with International Public Sector Accounting Standards.

Alastair Swarbrick, MA (Hons), CPFA
Auditor General

Cayman Islands
Date: September 22, 2011

Ministry of Community Affairs & Housing
STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 30 June 2010

	Note	2009/10 Actual	2009/10 Budget	Variance
Revenue				
Sale of goods and services	1	14,995,213	15,403,961	(408,748)
Donations		70,467	-	70,467
Other revenue		66,520	-	66,520
Total Revenue		**15,132,200**	**15,403,961**	**(271,761)**
Expenses				
Personnel costs	2	11,096,316	11,919,144	(822,828)
Operating expenses	3	2,779,375	3,484,817	(705,442)
Total Expenses		**13,875,691**	**15,403,961**	**(1,528,270)**
Surplus or (Deficit) for the period		**1,256,509**	**-**	**1,256,509**

The accounting policies and notes on pages 61 to 73 form part of these financial statements..

Ministry of Community Affairs & Housing
STATEMENT OF FINANCIAL POSITION
AS AT 30 June 2010

	Note	2009/10 Actual	2009/10 Budget	Variance
Cash and cash equivalents	4	1,309,999	146,048	1,163,951
Trade & other receivables	5	848,097	209,424	638,673
Inventories	6	22,184	8,113	14,071
Total Current Assets		**2,180,280**	**363,585**	**1,816,695**
Non-Current Assets				
Property, plant and equipment	7	4,081,612	3,031,623	1,049,989
Total Non-Current Assets		**4,081,612**	**3,031,623**	**1,049,989**
Total Assets		**6,261,892**	**3,395,208**	**2,866,684**
Current Liabilities				
Trade payables	8	433,334	435,661	(2,327)
Other payables and accruals	8	323,001	58,481	264,520
Unearned revenue		15,250	-	15,250
Employee entitlements		(23,851)	253,184	(277,035)
Repayment of surplus		1,256,509	-	1,256,509
Total Current Liabilities		**2,004,243**	**747,326**	**1,256,917**
Non current liabilities		-	-	-
Total Liabilities		**2,004,243**	**747,326**	**1,256,917**
Net Assets		**4,257,649**	**2,647,882**	**1,609,767**
Net Worth				
Contributed capital		4,257,649	2,647,882	1,609,767
Revaluation reserve		-	-	-
Total Net Worth		**4,257,649**	**2,647,882**	**1,609,767**

The accounting policies and notes on pages 61 to 73 form part of these financial statements..

Ministry of Community Affairs & Housing
STATEMENT OF CHANGES IN NET WORTH
FOR THE YEAR ENDED 30 June 2010

		30.06.2010 Actual	30.06.2009 Budget	Variance
Opening balance net worth		-	972,882	(972,882)
Transfer of net assets	7	3,472,878	-	3,472,878
Equity investment from Cabinet		784,771	1,675,000	(890,229)
Closing balance net worth		**4,257,649**	2,647,882	1,609,767

The accounting policies and notes on pages 61 to 73 form part of these financial statements..

Ministry of Community Affairs & Housing
CASH FLOW STATEMENT
FOR THE YEAR ENDED 30 June 2010

	Note	2009/10 Actual	2009/10 Budget	Variance
CASH FLOWS FROM OPERATING ACTIVITIES				
Outputs to Cabinet		14,163,743	15,403,961	(1,240,218)
Other receipts		66,520	-	66,520
Personnel costs		(11,120,167)	11,919,143)	798,976
Operating expenses		(1,771,529)	(3,362,259)	1,590,730
Other payments		(28,568)	-	(28,568)
Net cash flows from operating activities		1,309,999	122,559	1,187,440
CASH FLOWS FROM INVESTING ACTIVITIES				
Purchase of property, plant and equipment		(784,771)	(1,675,000)	890,229
Net cash flows from investing activities		(784,771)	(1,675,000)	890,229
CASH FLOWS FROM FINANCING ACTIVITIES				
Equity Investment		784,771	1,675,000	(890,229)
Net cash flows from financing activities		784,771	1,675,000	(890,229)
Net increase/(decrease) in cash and cash equivalents		1,309,999	122,559	1,187,440
Cash and cash equivalents at beginning of period		-	23,489	(23,489)
Cash and cash equivalents at end of period		**1,309,999**	**146,048**	**1,163,951**

The accounting policies and notes on pages 61 to 73 form part of these financial statements..

Ministry of Community Affairs & Housing
STATEMENT OF ACCOUNTING POLICIES
FOR THE YEAR ENDED 30 June 2010

Description and principal activity

The Ministry of Community Affairs & Housing ("the Ministry") is a government entity established under the laws of The Cayman Islands. The Ministry was established in July 1, 2009 as a result of Government restructuring to mainly take over aspects of community and social work from the Ministry of Health & Human Services. The main mandate of the Ministry is addressing poverty, unemployment and social inequity in the Cayman Islands through the coordination of the departments under the ministry to ensure they achieve their required objectives.

During the year ended June 30, 2010, there were two departments under the Ministry, namely: Department of Children & Family Services and the Department of Counselling Services. Subsequent to year end, the Department of Gender Affairs was added to the Ministry.

SIGNIFICANT ACCOUNTING POLICIES

These financial statements are prepared in accordance with the Public Management & Finance Law and the International Public Sector Accounting Pronouncements ("IPSAs"). The significant accounting policies adopted by the Ministry are as follows:

There are no known accounting standards that have been adopted by the IPSAS Board for use in future years that will have a significant impact on these financial statements other than enhanced disclosures.

These 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 and the measurement base applied to these financial statements is the historical cost basis.

The Ministry has not presented prior year comparative information in the financial statements as required under IPSAS 1, Presentation of Financial Statements. Such presentation has been deemed to be extremely complicated to achieve as a result of various restructuring of the former parent ministry to form the current ministry. Presentation of comparative figures would require the decomposition of the former ministry (Ministry of Health and Human Services) into its constituent departments and subsequent re-creation of the departments' financial records. This exercise is deemed unnecessarily complex and misleading since the previous ministry did not present audited financial statements on a department basis.

(a) Basis of preparation

In conformity with the Public Management & Finance law (2010 revision), the financial statements have been prepared in accordance with International Public Sector Accounting Standards (IPSASs) using the accrual basis of accounting. Where there is currently no IPSAS, other authoritative pronouncements such as International Financial Reporting Standards applicable to the public sector have been used. The measurement base applied is historical cost adjusted for revaluations of certain assets.

The financial statements have been prepared on a going concern basis and the accounting policies have been applied consistently.

(b) Reporting Period

The annual reporting period is for the twelve months ended 30 June 2010.

(c) Revenue

Output 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 Ministry derives its revenue through the provision of services to Cabinet. Revenue is recognised at fair value of services provided.

Revenue (Continued)

Interest revenue
Interest revenue is recognised in the period earned.

Donations
Donations revenue is recognised when received.

(d) Expenses

General
Expenses are recognised in the accounting period incurred.

Depreciation
Depreciation of property and equipment is provided on a straight-line basis at rates based on the expected useful lives of those assets.

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 recognized as an expense on a straight line basis over the lease term.

Capital Charges
Capital charges on the net assets due to the Cayman Islands Government are recognised as an expense in the period in which they are incurred.

(e) Assets

Cash and cash equivalents
Cash and cash equivalents include cash held in the Ministry's bank accounts and at hand.

Receivables and advances
Receivables and advances are recorded at the amounts expected to be ultimately collected in cash.

Inventory
Inventories are recorded at the lower of cost and net realizable value. Where inventories are valued at cost, specific identification or the FIFO method has been used. Appropriate allowance is made for obsolescence.

Property and Equipment

Property and equipment are carried at historical cost (which includes acquisition cost) less accumulated depreciation and are depreciated on the straight line basis at the following rates and estimated useful lives:

Assets are depreciated on a straight-line basis as follows	*Years*
Plant and equipment	5-25
Buildings	40-60
Vehicles	4-12
Furniture and fittings	3-20
Computer hardware and software	3-10
Office equipment	3-20

Property and Equipment (continued)

Impairment
The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at the period end. Assets that are subject to amortisation are reviewed for impairment whenever events of 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. The Ministry has not tested its assets for impairment in the current year.

Work in Progress
Work in progress items are valued at cost. No depreciation is applied to work in progress items until such time as they are commissioned.

(f) Liabilities

Accounts Payable
Accounts payable relate to payables arising in the ordinary course of business and any unbudgeted surplus due for refund to cabinet and are recorded at the amount owing after allowing for credit notes and other adjustments.

Provisions
Provisions are recognised in accordance with IPSAS 19 Provisions, Contingent Liabilities and Contingent Assets.

Employee entitlements
Amounts incurred but not paid at the end of the reporting period are accrued. Annual leave due, but not taken, is recognised as a liability.

Pension obligations
Pension contributions for employees of the Ministry are paid to the Public Service Pensions Fund (the "Fund"). The Fund is administered by the Public Service Pensions Board and is operated as a multi-employer non-contributory Fund, whereby the employer
pays both employer and employee contributions. Prior to 1 January 2000 the scheme underlying the Fund was a defined benefit scheme. With effect from 1 January 2000 the Fund had both a defined benefit and a defined contribution element.

Participants joining after that date became members of the defined contribution element. Pension scheme contributions are included in personnel costs in the statement of financial performance. The Public Service Pension Liability for all civil servants (both current and
Past) is an executive liability managed by the Minister of Finance and accordingly is not recognized in these forecast financial statements. This liability is to be reported on the Entire Public Sector consolidated financial statements of the Cayman Islands Government.

(g) Contributed Capital

Contributed capital relates to initial working capital and start up cash provided to the Ministry, equity injections for fixed asset acquisitions that are funded by the Cayman Islands Government and contributed goods and services provided by Cayman Islands Government entities to the Ministry less any surpluses repayable.

(h) Use of estimates

The preparation of the financial statements in accordance with International Public Sector Accounting pronouncements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of income and expenses during the year. Actual results could differ from those 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.

(i) Changes in Accounting Estimates

The Ministry accounts for any change in accounting estimate prospectively by recognizing any financial effect of the change in the financial statements from the period of the change. Disclosure of prior year impact is included where considered necessary and where practical to determine.

(j) Budget Amounts

The 2009/10 original 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 2009/10 original budget was presented in the 2009/10 Annual Budget Statement of the Government of the Cayman Islands and approved by the Legislative Assembly. The original budget together with subsequent supplementary budgets represents the final budget for the Ministry.

Ministry of Community Affairs & Housing
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 June 2010

1: SALE OF GOODS AND SERVICES

	2009/10 Actual	2009/10 Budget	Variance
Outputs to cabinet	14,995,213	15,403,961	(408,748)
Outputs to other government agencies	-	-	-
Outputs to third parties	-	-	-
	14,995,213	15,403,961	(408,748)

- Outputs to Cabinet comprise goods delivered to and services performed on behalf of the Cayman Island Government. These are detailed in the ABS accompanying these statements and are covered by the appropriation law
- Outputs to other government agencies comprise trade between the [ministry/portfolio] and other government bodies. These are arm length transactions governed by Service Level Agreements (SLAs) between the contracting parties.
- Fees & Charges, General Sales, Rentals & Others include administrative fees and user charges levied on the public for the delivery of government services. The respective rates and fee structures are gazetted and governed by the relevant revenue laws

Explanation of major variance
Revenue from cabinet was $408,748 below budget due mainly to identified budget reductions made during the fiscal year totaling $380,145. There remaining $28,603 resulted mainly from improved operating efficiencies with the merger of the Empowerment and Community Development Agency in to Department of Children and Family Services and Department of Counseling Services.

2: PERSONNEL COSTS

	2009/10 Actual	2009/10 Budget	Variance
Salaries, wages & allowances	8,497,032	8,904,648	(407,616)
Health care	1,575,198	1,777,918	(202,720)
Pension costs	953,203	1,042,506	(89,303)
Paid Vacation	57,244	173,536	(116,292)
Other personnel costs	13,639	20,535	(6,896)
	11,096,316	11,919,143	(822,827)

Pensions and other post-retirement benefits
The Ministry, as part of the Public Sector, participates in the Public Sector Pension Plan, a defined contribution pension fund, in accordance with the Cayman Islands National Pension Law. The Ministry makes monthly contributions of 12% of an employee's salary (being 6% for the employer and 6% for the employee) to the Public Service Pensions Board. Contributions are charged to expenses as they are incurred based on set contribution rates.

Employee Health Care Costs
The Ministry, as part of the Public Sector, participates in the Employee Medical Insurance Plan with the Cayman Islands National Insurance Company, CINICO. Under the scheme, the Ministry contributes the medical insurance for each employee and also for the employees' dependants should the employee elect to enrol their dependants in the government plan. Under the Plan, the Ministry contributes CI$358 for each single employee, CI$714 for a non-child family, CI$1,071 for a family with children and CI$714 for employee plus dependant.

Explanation of major variance
Personnel costs were $822,828 below budget due mainly from a delay in recruiting vacant posts and non-recruitment of some posts that were in original budget. The budgeted head count for the 2009/10 fiscal year was approximately 224 persons, inclusive of full-time and part-time posts. However, the average actual number of persons employed during the fiscal year totaled 217.

3: OPERATING EXPENSES

	2009/10 Actual	2009/10 Budget	Variance
Supplies and materials	297,592	351,350	(53,758)
Purchase of services	735,540	1,325,282	(589,742)
Lease of Property and Equipment	691,781	707,800	(16,019)
Utilities	547,373	651,333	(103,960)
General Insurance	229,248	233,489	(4,241)
Depreciation	251,515	122,559	128,956
Travel and Subsistence	26,330	93,004	(66,673)
	2,779,379	3,484,817	(705,438)

Explanation of major variance
Operating expenses were $834,394 below budget due mainly to budget reductions identified during the fiscal year totaling $380,145. Additional operating efficiencies resulted from merger of the Empowerment and Community Development Agency in to Department of Children and Family Services and Department of Counseling Services.

Depreciation expenses were $128,956 above budget due to unknown asset values (at the time of budget preparation) for the assets inherited from the former Ministry of Health and Human Services during the ministry re-shuffle following the 2009 general elections. Further, an impairment charge amounting to $102,426 was recognized on the condemned Joyce Hylton Center.

4: CASH AND CASH EQUIVALENTS

	2009/10 Actual	2009/10 Budget	Variance
Cash on hand	-	-	-
Bank accounts	1,309,999	146,048	1,163,951
Deposits with Portfolio Finance and Economic (Treasury)	0	0	0
	1,309,999	146,048	1,163,951

Cash and Cash Equivalents include an operating and payroll account held in at the Royal Bank of Canada in the Cayman Islands.

Explanation of major variance
The actual year-end cash balances were $1,163,951 above budget due mainly to reduced cash outflows resulting from operating expenditures being significantly below budget projections. The ministry reported a net surplus from operations totalling $1,358,935 that was not projected in the original budget which resulted in the major variance of cash on hand.

5: ACCOUNTS RECEIVABLE

	2009/10 Actual	2009/10 Budget	Variance
Outputs to Cabinet	831,470	209,424	622,046
Dishonoured cheques	10,491	-	-
Other	6,134	8,113	(1,979)
Gross Accounts Receivable	848,097	217,537	638,673
Less provision for doubtful debts	0	0	0
	848,097	217,537	638,673

Explanation of major variance
The actual year-end debtors and other receivables balances were higher than the original budget due to cabinet funding receivable being higher than initially projected. The actual cabinet funding receivable was $831,470 which represented one month's cabinet revenue earned but not received by June 30th 2010.

6: INVENTORIES

	2009/10 Actual	2009/10 Budget	Variance
Consumable Stores	22,184	8,113	14,071
	22,184	8,113	14,071

Inventory consists of consumables mainly used for the provision of services. No inventory is held for re-sale.

7. PROPERTY AND EQUIPMENT

	Plant and equipment	Buildings	Furniture	Computers	Other assets	Motor Vehicles	Work in Progress	Total
Balance as at 1 July 2009	-	-	-	-	-	-	-	-
Additions	-	-	-	-	-	-	784,771	784,771
Transfers (See below)	50,939	3,695,227	210,537	160,528	94,450	154,125	1,535,829	5,925,107
Balance as at 30 June 2010	50,939	3,695,227	210,537	160,528	94,450	154,125	2,320,600	6,686,406
Balance as at 1 July 2009								
Transfers*	16,137	1,950,179	74,527	138,372	61,928	112,136	-	2,353,279
Current year expense	8,152	197,780	18,013	11,892	10,046	5,632		251,515
Balance as at 30 June 2010	24,289	2,147,959	92,540	150,265	71,974	117,769	-	2,604,794
Net Book value 30 June 2010	26,650	1,547,268	117,997	10,263	22,476	36,356	2,320,600	4,081,612

Explanation of major variance
Fixed assets were higher than original budget due to unknown asset values (at the time of budget preparation) for the assets inherited from the former Ministry of Health and Human Services during the ministry re-shuffle following the 2009 general elections.

*Asset Transfers;

As a result of a government restructuring due to the 2009 general elections, a new ministry, the Ministry of Community Affairs & Housing (the Ministry) was created. Two departments and one agency were transferred to the new ministry, namely the Department of Counseling Services, Department of Children & Family Services and the Empowerment & Community Development Agency. All the departments and agencies were transferred in from the Ministry of Health and Human Services. The Departments were brought in as going concerns and the Ministry took over the net book values of assets held at 30 June 2009.

8: ACCOUNTS PAYABLE

	2009/10 Actual	2009/10 Budget	Variance
Trade Creditors	771,585	494,142	(277,443)
Payroll liabilities	(23,851)	253,184	(277,035)
Surplus payable**	1,256,509	-	1,256,509
Total	2,004,243	747,326	1,256,917

**Surplus payable
The Ministry is budgeted to break even and therefore did not budget for any surplus. Therefore any surplus earned is payable to the Cayman Islands Government.

Explanation of major variance
Accounts payable was higher than budgeted due mainly to a surplus realized during the fiscal year totalling $1,256,509 that was not budgeted and is to be repaid to core government.

9: Commitments and contingent liabilities

(I) Contingent Liabilities

During the course of the year, in the ordinary course of its business, the Ministry became involved in a dispute and legal proceedings in the Grand Court of Cayman Islands in a case relating to child custody. Management does not think there will be any significant judgments against the ministry since the ministry is acting as an arbiter between other parties and has thus not made any provision for any such damages should they arise.

(II) Commitments

Type	One year or less	One to five Years	Over five Years
Capital Commitments			
Property, plant and equipment	276,121		
Total Capital Commitments	276,121	-	-
Operating Commitments			
Non-cancellable accommodation leases	352,893	479,160	-
Total Operating Commitments	352,893	479,160	-
Total Commitments	**629,014**	**479,160**	**-**

Commitments (continued)

Operating Leases

There ministry had two lease agreements with contractual obligations falling due in the short term (within 12 months) totalling $352,893 for lease sites at the Flagship Building ($205,893) and Britcay House ($147,000). There were also medium term commitments (between 1 -5 years) totalling $479,160 for lease of sites at the Flagship Building ($411,785) and Britcay House ($67,375).

10. Related Party Disclosures

The Ministry of Community Affairs and Housing is a wholly owned entity of the government from which it derives a major source of its revenue. The Ministry of Community Affairs and Housing and its key management personnel transact with other government entities on a regular basis. These transactions were provided free of cost during the financial year ended 30 June 2010 and were consistent with normal operating relationships between entities and were undertaken on terms and conditions that are normal for such transactions.

Description	Current year actual	Number of persons
Salaries & other benefits	341,388	3
Other long term benefits	40,319	3
Total	**381,707**	

Key Management Personnel
Key management personnel are defined to include Ministers of the Government, Chief Officer, Deputy Chief Officer and the Chief Finance Officer. No loans were offered to key management or their relatives during the year. The Minister of Community Affairs, Gender and Housing personnel allowances were paid through the Deputy Governor's Office. All other key management personnel were paid for directly by the ministry.

Inter-agency Charges
Commencing from 2009/10 financial year, inter-agency charges for goods and services (human resource services, financial support services, legal services, computer hardware and systems support services, and software licensing fees) provided amongst the various core government entities was discontinued by the Entire Public Sector and have thus not been accounted for in these Financial Statements.

11. FINANCIAL RISK MANAGEMENT

The Ministry is exposed to a variety of financial risks including credit risk and liquidity risk. The Ministry'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 (2008 Revision).

Credit Risk
Credit risk refers to the risk that counterparty will default on its contractual obligations resulting in financial loss to the Ministry. Financial assets which potentially expose the Ministry to credit risk comprise cash and cash equivalents and accounts receivable.
The Ministry 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 being financially secure and well managed.

FINANCIAL RISK MANAGEMENT (Continued)

The Ministry is also exposed to a significant concentration of credit risk in relation to accounts receivables, most of which are due from Cabinet. No credit limits have been established. As at 30 June 2010 no provision for doubtful debts has been made as none of these assets are anticipated to be impaired and management considers these debts to be recoverable in full.

Notwithstanding the concentration risk in relation to accounts receivables, management does not consider the Ministry to be exposed to significant credit risk as it has only one major counterparty (Cabinet) and has had no past experience of any significant default or loss.
The carrying amount of financial assets recorded in the financial statements represents the Ministry's maximum exposure to credit risk. No collateral is required from debtors.

Liquidity Risk
Liquidity risk is the risk that the Ministry is unable to meet its payment obligations associated with its financial liabilities when they are due. The ability of the Ministry to meet its debts and obligations is dependent upon its ability to collect the debts outstanding to the Ministry in a timely basis. Management manages liquidity risk through monitoring cash flows from debtors, maximizing day's credit taken from suppliers, and if the circumstances required it to obtain funding from Cabinet to temporarily fund any shortfalls. As at 30 June 2010, all of the financial liabilities were due within three months of the year end dates.

12: FINANCIAL INSTRUMENTS – FAIR VALUES

As at 30 June 2010, the forecasted carrying value of cash and cash equivalents, accounts receivable, work in progress, accounts 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.

13. Change in Accounting Estimate

A change in accounting estimate occurred in 2009 with respect to the depreciation rate of buildings. The Department of Children and Family Services and Department of Counseling Services were transferred from Ministry of Health to Ministry of Community Affairs and Housing in July 2009. Under the Ministry of Health, buildings were depreciated over a period of 50 years. The Ministry of Community Affairs and Housing uses the IRIS system rate of 40 years to depreciate buildings. Per PMFL the depreciation rate for buildings is 40-60 years. The depreciation rates used by both Ministries are in accordance with PMFL. The effect of the change in depreciation rates from 50 to 40 years is an increase in accumulated depreciation by $372,628 in July 2009. The Ministry of Community Affairs and Housing accounting records for 2009 reflect an increase in the accumulated depreciation of buildings due to the change in accounting estimate.

Statement of Change in Accounting Estimate

	July 2009	June 2009
Cost	3,695,227	3,695,227
Accumulated Depreciation	1,950,179	1,577,551
Net Book Value	1,745,048	2,117,676

Ministry of Community Affairs & Housing
YEAR ENDED JUNE 30, 2010
Notes to the Financial Statements

14: Segment Reporting

	Ministry Administration	Department of Children & Family Services	Department of Counseling Services	Total
Revenue				
Sale of goods and services	1,790,240	9,661,502	3,543,471	14,995,213
Other revenue		136,987		136,987
Total Revenue	1,790,240	9,798,489	3,543,471	15,132,200
Expenses				
Personnel costs	1,408,339	7,221,942	2,465,736	11,096,016
Supplies and consumables	306,313	1,394,909	826,937	2,528,159
Depreciation	8,068	64,293	179,154	251,515
Total Expenses	1,722,720	8,681,144	3,471,826	13,875,692
Surplus	**67,520**	**1,117,345**	**71,644**	**1,256,509**
Current Assets	1,400,693	709,941	69,646	2,180,280
Property & equipment	714,399	1,247,445	2,119,768	4,081,612
Total Assets	**2,115,092**	**1,957,386**	**2,189,414**	**6,261,892**
Current liabilities	367,130	153,418	227,186	747,734
Surplus payable	67,520	1,117,345	71,644	1,256,509
Long term liabilities	-	-	-	-
Total liabilities	**434,650**	**1,270,763**	**298,830**	**2,004,243**
Net Worth	**1,680,442**	**686,623**	**1,890,584**	**4,257,649**

The Ministry's segment report is prepared on the basis of 3 major areas, being the two distinct departments under the Ministry and the administrative arm which coordinates their activities.

15: Comparative Information

The Ministry has not presented prior year comparative information in the financial statements as required under IPSAS 1, Presentation of Financial Statements. This is because the Ministry is essentially a new ministry created from departments previously held in the Ministry of Health & Human Services. Such departments were not audited in isolation nor did they prepare and present departmental audited financial statements. Further the current Ministry and the former Ministry have different reporting formats as a result of consolidation of various departments and also inclusion of Empowerment & Community Development Agency. Therefore presentation of comparative figures is deemed unnecessarily complex and misleading since the previous ministry did not present audited financial statements on a department basis and also the different reporting formats embraced by the different ministries.

16: Subsequent Events

I. Subsequent to the reporting date, the Ministry of Community Affairs and Housing received responsibility for Gender Affairs from the Ministry of District Administration, Works and Gender Affairs with effect July 1st, 2010. The Ministry was re-named to the Ministry of Community Affairs, Gender & Housing.

II. Subsequent to year end, the Ministry relocated most of its administrative functions to the Government Administration Building. It is expected to lead to asset write-offs and reduction in lease rental costs during the 2010-11 year.

III. On 1 July 2010 employee salaries were reduced by 3.2% as part of Government's cost saving measures for the 2010/11 budget year.