

2019



Legislature of the Cayman Islands

Honorary Treasurer Report of the Cayman Islands Branch
of the Commonwealth Parliamentary Association



Commonwealth
Parliamentary
Association



Strengthening parliamentary
democracy across the Commonwealth

www.cpahq.org

ANNUAL GENERAL MEETING

HONORARY TREASURER'S REPORT
(January 2019 - December 2019)

By: Mr Austin Harris, Treasurer

31st March, 2021

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OFFICERS' & MEMBERS OF THE EXECUTIVE COMMITTEE 2019

President of the Branch and Chairperson of the Executive Committee

Hon W McKeeva Bush, OBE, JP, Hon MSc, MLA

Speaker of the Legislative Assembly



Joint Vice-Presidents

Hon Alden McLaughlin, MBE, JP, MLA

Premier- Minister of Human Resources, Immigration and Community Affairs



Joint Vice-President – June to December, 2019

Hon Vincent Arden McLean, JP, MLA

Leader of the Opposition – June to December, 2019



Joint Vice-President – January to May, 2019

Hon Denison Ezzard Miller, MLA

Former Leader of the Opposition – January to May, 2019



Deputy Chairperson

Hon Bernie A Bush, MLA

Deputy Speaker



OFFICERS' & MEMBERS OF THE EXECUTIVE COMMITTEE 2019 cont.

Honorary Treasurer

Mr Austin Harris, MLA

Councilor to the Ministry of Human Resources, Immigration and Community Affairs



Members

Hon Julianna O'Connor-Connolly, JP, MLA

Minister of Education, Youth, Sports, Agriculture and Lands



Mr Kenneth Bryan, MLA

Opposition Member for George Town 'Central'



Mr Alva Suckoo Jr, MLA

Deputy Leader of the Opposition



Honorary Secretary

Mrs Zena Merren-Chin

Clerk of the Legislative Assembly



FINANCIAL STATEMENTS 2019

Foreword to the Accounts

1. Introduction

The Cayman Islands (C.I.) Branch of the Commonwealth Parliamentary Association (CPA) was formed to promote closer relations and understanding between Members and the Commonwealth parliamentary participants. The Commonwealth Parliamentary Association promotes democracy, good governance and human rights throughout the commonwealth.

2. Principal activities of the Cayman Islands Branch of the Commonwealth Parliamentary Association

The format of the 2019 annual programme of activities consisted of **5 Conferences**: 2019 Westminster Workshop on Gender Sensitive Scrutiny, 44th Regional Conference of the CAA Region of the CPA, 64th Commonwealth Parliamentary Conference, CPA Meeting of the Officers of the Association, & 68th Westminster Seminar on Effective Parliaments.

3. Results for the year

The Statement of Comprehensive Net Expenditure (pg.8) shows that the CPA had a net expenditure of **\$133,483.82** as at December 2019.

As at 31 December 2019 CPA Cayman currently holds in their accounts at the Royal Bank of Canada (Cayman) the below funds available:

CPA Cayman Branch A/C#101-678-1	(KYD) \$2,335.35
CPA YP Cayman A/C#113-718-1	(KYD) \$1,541.61
CPA Cayman Branch RBC Fixed Deposit	(KYD) \$5,015.01
CPA Cayman Branch RBC Credit Card	(KYD) \$5,277.86 (USD) \$6,283.16

4. Prompt payment initiative

In line with the Public Management and Finance Law (2018 Revision) it is the CPA policy to pay bills in accordance with contractual conditions. Where no such conditions exist, it aims to pay within 30 days of receipt of goods and services or presentation of a valid invoice, whichever is later. There are no figures available to show performance against this target, however the members of the CPA Cayman Branch have endeavoured to ensure this policy is strictly adhered to.

Austin Harris, MLA
CPA TREASURER 2019

STATEMENT OF COMPREHENSIVE NET EXPENDITURE

For CPA a/c # 101-678-1 for the period ended as at 31 December 2019.

	<u>Note</u>	<u>2019</u> \$
Administration costs:	3	
Staff Costs		1,500.00
Banking Fees		856.49
Other Administration costs		19,048.61
Programme Costs:	4	
Conferences		112,078.72
Total Costs		<u>133,483.82</u>
Income:	2	
Grant-In-Aid		125,000.00
Operating Income		875.00
Unrestricted Net Assets		19,251.08
Finance Charge Income		7.51
Total Income		<u>145,133.59</u>

STATEMENT OF FINANCIAL POSITION

For the period ended at 31 December 2019.

<u>CPA a/c # 101-678-1</u>		<u>2019</u>
		\$
Current Assets:		
Cash and cash equivalents		140,118.58
Short term Investments		5,015.01
Total Current Assets		145,133.59
Current Liabilities:		
Conferences and other Payables	133,483.82	
CPA Credit Card	5,277.86	
Total Current Liabilities		<u>138,761.68</u>
Assets – Liabilities		6,371.91

<u>CPA a/c # 113-718-1</u>		<u>2019</u>
		\$
Current Assets:		
Cash and cash equivalents		10,647.63
Total Current Assets		10,647.83
Current Liabilities:		
Conferences and other Payables	9,106.02	
Total Current Liabilities		<u>9,106.02</u>
Assets – Liabilities		1,541.61

NOTES TO THE ACCOUNTS FOR CPA A/C # 101-678-1 \$**1. Statement of Accounting policies**

These financial statements have been prepared in accordance with the Public Management & Finance Law, 2018 and related regulations.

- 1.1 Non- Current Assets
- 1.2 Operating Income
- 1.3 Gains and Losses
- 1.4 Research and Development expenditure
- 1.5 Personal data related incidents.

2. Income

Parliamentary Grant-In-Aid	125,000.00
Total	125,000.00

3. Staff Numbers and related costs

3.1 Staff costs comprises:

Honourable Secretary Allowance (\$375/quarter) 2019	1,500.00
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3.2 Other Administration costs:

CPA Branch Membership Fees 2019	16,828.94
CPA Branch Regional Fees – Draft refund	(414.10)
CPA Branch Regional Fees 2019	443.42
RBC Annual Bank Service Charges	856.49
RBC Credit Card Bank Charges	196.56
Funeral Arrangements	711.00

Total	18,622.31
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4. Programme Expenditure : Conferences

Per Diem	18,301.20
Air Travel	71,084.77
Hotel	19,872.69
Conference fees	3,056.12*
Unpaid Conference Fees 2019 (Maxwell Car Services)	924.12
Prepaid Conference Fees 2020 (25th CSPOC)	4,043.37
Refunds & Credits rec'd for 2018 events	(5,018.81)
Total	112,263.46

* Unpaid Conference fees of \$1,200.00 for 2018 paid in 2019

	COSTS
TRAVEL	\$71,084.77
PER DIEM	\$18,301.20
HOTEL CHARGES	\$19,872.69
EVENT FEES	\$3,056.12
MISCELLANEOUS ITEMS	\$933.28
TOTAL COST OF 2019 CPA CONFERENCES	\$ 113,248.06

CONFERENCES	VENUE	DATE
2019 Westminster Workshop on Gender Sensitive Scrutiny	London, UK	17 - 19 June 2019
44th Regional Conference of the CAA Region of the CPA	Trinidad & Tobago	12 – 19 July 2019
64th Commonwealth Parliamentary Conference	Kampala, Uganda	20 – 30 September 2019
CPA Meeting of the Officers of the Association	London, UK	10th – 11th October 2019
68th Westminster Seminar on Effective Parliaments	London, UK	25 – 29 November 2019

DETAILS OF CONFERENCES:**2019 Westminster Workshop on Gender Sensitive Scrutiny****UK Houses of Parliament, London 17th - 19th June 2019****FINAL COST ANALYSIS****Based on the following dates:**

Travel: 15 - 20 June 2019

Travel:Business Class - 2 persons (\$3,586.00/person) **CI\$ 7,172.00****Accommodation:**2 Delegates £239.00 per night – 4 nights (£1,912.00) **CI\$ 2,069.96****Delegate Fee:**2 Delegates £200 each (£400) **CI\$ 443.42****Per Diem:**2 Delegates CI\$150 per day/per delegate **CI\$ 1,800.00****Total** **CI\$ 11,485.38**

44th Regional Conference of the CAA Region of the CPA

Trinidad & Tobago 12th - 19th July 2019

FINAL COST ANALYSIS

Based on the following dates:

Travel 12 – 19 July 2019

Delegates – 6

Chaperone – 1

Youth Parliamentarians – 2

Travel:

Business Class – 6 persons

Economy Class – 3 persons

1. Dr. Hon. McKeeva Bush	CI\$1,089.76	
2. Hon. Tara Rivers	CI\$1,545.05	
3. Hon. Arden McLean	CI\$1,755.70	
4. Mr. Christopher Saunders	CI\$1,285.61	
5. Mr. Kenneth Bryan	CI\$1,215.72	
6. Ms. Debra Broderick	CI\$1,215.72	
7. Mrs. Patricia Priestley	CI\$ 526.21	
8. Mr. Reon Porter	CI\$ 526.21	
9. Miss. Leah Robinson	<u>CI\$ 526.20</u>	
	Total:	CI\$9,686.18
		CI\$ 9,686.18

Baggage fees (1 checked bag):

(Add to Per Diem)

1. Mrs. Patricia Priestley	CI\$ 50.40	
2. Mr. Reon Porter	CI\$ 50.40	
3. Miss. Leah Robinson	<u>CI\$ 50.40</u>	
	CI\$151.20	
		CI\$ 151.20

Per Diem:

- 6 Delegates (CI\$150)
- 1 Chaperone (CI\$150)
- 2 Youth Parliamentarians (CI\$75)

1. Dr. Hon. McKeeva Bush	(9 – 19 July)	CI\$1,650.00
2. Hon. Tara Rivers	(12 – 19 July)	CI\$1,200.00
3. Hon. Arden McLean	(14 – 19 July)	CI\$ 900.00
4. Mr. Christopher Saunders	(13 – 19 July)	CI\$1,050.00
5. Mr. Kenneth Bryan	(13 – 19 July)	CI\$1,050.00
6. Ms. Debra Broderick	(13 – 19 July)	CI\$1,050.00
7. Mrs. Patricia Priestley	(16 – 19 July)	CI\$ 600.00
8. Mr. Reon Porter	(16 – 19 July)	CI\$ 300.00
9. Miss. Leah Robinson	(16 – 19 July)	<u>CI\$ 300.00</u>
		CI\$8,100.00

CI\$ 8,100.00

Accommodation:

- Hotel @ Trinidad & Tobago (King Gulf View USD\$ 200/night)
- Hotel @ Trinidad & Tobago (Standard King USD\$ 170/night)

1. Dr. Hon. McKeeva Bush	CI\$2,054.29
2. Hon. Tara Rivers	CI\$1,215.04
3. Hon. Arden McLean	CI\$ 867.87
4. Mr. Christopher Saunders	CI\$1,041.47
5. Mr. Kenneth Bryan	CI\$1,041.47
6. Ms. Debra Broderick	CI\$1,040.77
7. Mrs. Patricia Priestley	CI\$ 520.51
8. Mr. Reon Porter	CI\$ 520.73
9. Miss. Leah Robinson	<u>CI\$ 520.72</u>
	CI\$8,822.87

CI\$ 8,822.87

Total

CI\$ 26,760.25

64th Commonwealth Parliamentary Conference

Kampala, Uganda 22nd - 29th September 2019

FINAL COST ANALYSIS

Based on the following dates:

Travel 20 – 30 September 2019

Delegates – 6

- **Hon. Juliana O’Connor-Connolly**
- **Hon. Tara Rivers**
- **Hon. McKeeva Bush**
- **Mr. Kenneth Bryan**
- **Hon. Arden McLean**
- **Mrs. Zena Merren-Chin**

Travel:

Business Class – 6 persons (US\$5,223.64 per person @.82) **CI\$ 45,182.65**

Per Diem

Per diem (20 – 30 September 2019)

6 Delegates (CI\$150 per day) **CI\$ 4,950.00**

Accommodation:

Check-in 22nd for 7 nights. Check out 29th.

Hotels (Speke Resort & Sheraton Hotel) **CI\$ 9,392.07**

Observers Fees:

*Hon Bush, Mr Bryan & Mr McLean (US\$1,500 per person) CI\$ 3,847.20

SOCATT fees:

Mrs Merren-Chin (US\$1,500) CI\$ 1,216.00

Uganda Immigration Fees:

**7 Delegates (US\$50:00 each) CI\$ 294.00

Malaria tablets:

6 delegates (malaria tablets & mosquito repellent) CI\$ 528.90

Bookmarkers:

***100 bookmarkers CI\$ 62.44

Hotel

****Hotel in London CI\$ 272.00

Total **CI\$ 65,745.26**

****Mr Bernie Bush was unable to travel to Conference however his visa had been paid.**

*****Bookmarkers were for Ms. Rivers who had been nominated for the CWP Committee Chairperson.**

***Cost of Observer & SOCATT Fees w/bank charges of US\$20.00 incl.**

****** Hotel in London was for Mr Bryan as he was remaining in London**

CPA Meeting of the Officers of the Association, CPA Secretariat London**10th - 11th October 2019****FINAL COST ANALYSIS****Based on the following dates:**

Travel: 8 - 13 October 2019

Delegates – 1

- **Hon McKeeva Bush**

Travel:Business Class 1 person (US\$3,584.78) **CI\$ 3,011.22****Per Diem**5 days, 1 Delegate, CI\$150 per day **CI\$ 750.00****Accommodation:** St James Court Hotel (paid by CPA Secretariat)1 extra night £315 **CI\$ 333.29****Transportation:**Car Services in London **CI\$ 339.74****Total** **CI\$ 4,584.25**

68th Westminster Seminar on Effective Parliaments**UK Houses of Parliament****London 25th - 29th November 2019****FINAL COST ANALYSIS****Based on the following dates:**

Travel: 23 - 30 November 2019

Delegates – 1

- **Debra Broderick**
- **MLAs : Barbara Connolly (DNA) & David Wight (DNA)**

Travel:Business Class 1 person (USD\$5,000.00 per person) **CI\$ 3,556.37****Per Diem**8 days, 3 Delegates, CI\$150 per day/per delegate **CI\$ 1,050.00****Accommodation:** Park Plaza Country Hall Hotel7 nights, 3 Delegates, £250 per night **CI\$ 1,243.89****Transportation:**Car Services in London **CI\$ 265.35****Delegate Fee:**1 Delegates £300 **CI\$ 320.39****Total** **CI\$ 6,435.61**

YOUTH PARLIAMENT

COST BREAKDOWN	TOTALS
Travel Expense	\$1,983.51
Meals & Entertainment	\$3,200.76
Hotel Charges	\$0.00
Rental Car Expenses	\$214.20
Office Expenses	\$3,534.80
Misc. Fees	\$172.75
CPA YP TOTAL COSTS FOR 2019	\$ 9,106.02

CONFERENCES	VENUE	DATE	COSTS
12 th Cayman Youth Parliament 2019	Grand Cayman	12 March, 2019	\$8,402.38
TOTAL COST OF 2019 CPA YP CONFERENCE			\$ 8,402.38



12th Youth Parliament of the Cayman Islands
Grand Cayman, Cayman Islands 11th March, 2019

FINAL COST ANALYSIS

Travel:

Airline travel for Cayman Brac students	CI\$	1,983.51
Car Rental for chaperone – Cayman Brac	CI\$	214.20

Catering

Catering for Debate	CI\$	1,322.94
Rental on china/silverware for Debate	CI\$	171.00
YP luncheons for Students on Saturdays	CI\$	1,156.82

Accommodation:

Hotel (Cayman Brac student & chaperone)	CI\$	0.00
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Awards & Folios:

Plaques	CI\$	1,540.00
Certificates	CI\$	231.30
Pad Folio Laptop/Briefcase Backpacks for Students	CI\$	849.86
Gift Certificates	CI\$	550.00

Photos:

Youth Parliament Group photo	CI\$	210.00
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Other:

Stamp Tax & Bank Service Charges	CI\$	172.75
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Total **CI \$8,402.38**

CASH AND CASH EQUIVALENTS

The following cash balances held at:

CPA Cayman a/c # 101-678-1

31 Dec 2019

Royal Bank of Canada - Cash in hand	(KYD) \$1,356.90
CPA Cayman Branch RBC - Fixed Deposit	(KYD) \$5,015.01
Royal Bank of Canada - Credit Card	(KYD) \$5,277.86 (USD) \$6,283.16

CPA Cayman YP a/c # 113-718-1

31 Dec 2019

Royal Bank of Canada - Cash in hand	(KYD) \$1,541.61
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Issues/Areas of Concern

In 2019, concerns were raised in the area of costs incurred and loss of funds associated with conferences as it relates to airfare and rental car services. Rental car fees for Maxwell Car Services continues to be an issue of receiving late invoices for payment; they are outstanding and unpaid for extended periods due to a slow turnaround from the Government London Office transferring the charges to the Cayman Cabinet Office for payment. We will need to reach out to the offices to try and curtail this issue and start accruing charges so they can be recognized in the year and period they are received in order to ensure the financials present a true picture of expenditure for the respective years.

Hon. W. McKeeva Bush spouse ticket purchased on account with Cayman Travel Services. Repayment outstanding (\$4,189.00) – reimbursed by Hon. Speaker to CPA in 2020.

Maxwell Car Services Charges - \$522.96 were incurred in November 2018, but the invoice was not rec'd & paid until 14 Feb., 2019.

Maxwell Car Services Charges - \$565.50 were incurred in November 2019, but the invoice was not rec'd & paid until 22 Jan., 2020.

There was credit at Cayman Travel in the amount of approximately CIS800 to be used by Debra within one year of travel.

Commonwealth Parliamentary Association

Trial Balance

11/04/21

As of December 31, 2019

Accrual Basis

	Dec 31, 19	
	Debit	Credit
CPA RBC KYD Acc# 101 678 1	1,356.90	
RBC Fixed Deposit Account	5,015.01	
CPA RBC Credit Card	5,277.86	
Payroll Liabilities		875.00
Opening Balance Equity	0.00	
Unrestricted Net Assets		19,251.08
CPA Grants		125,000.00
Annual CPA Fees	16,828.94	
Bank Service Charges	856.49	
Business Licenses and Permits	292.00	
CPA Conference Fees	3,056.12	
CreditCard Bank Service Charges	196.56	
Funeral Arrangements	711.00	
Hotel Accommodation Fees	19,872.69	
Misc. Expenses	9.09	
Per Diem	18,301.20	
Professional Fees	1,500.00	
Rental Car Expense	774.96	
Travel Expense	71,084.77	
Finance Charge Income		7.51
TOTAL	145,133.59	145,133.59

Commonwealth Parliamentary Association

Balance Sheet

As of December 31, 2019

	<u>Dec 31, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
CPA RBC KYD Acc# 101 678 1	1,356.90
Total Checking/Savings	<u>1,356.90</u>
Total Current Assets	1,356.90
Other Assets	
RBC Fixed Deposit Account	5,015.01
Total Other Assets	<u>5,015.01</u>
TOTAL ASSETS	<u>6,371.91</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Credit Cards	
CPA RBC Credit Card	-5,277.86
Total Credit Cards	<u>-5,277.86</u>
Other Current Liabilities	
Payroll Liabilities	875.00
Total Other Current Liabilities	<u>875.00</u>
Total Current Liabilities	<u>-4,402.86</u>
Total Liabilities	-4,402.86
Equity	
Unrestricted Net Assets	19,251.08
Net Income	-8,476.31
Total Equity	<u>10,774.77</u>
TOTAL LIABILITIES & EQUITY	<u>6,371.91</u>

Commonwealth Parliamentary Association

Profit & Loss

11/04/21

January through December 2019

Accrual Basis

	<u>Jan - Dec 19</u>
Ordinary Income/Expense	
Income	
CPA Grants	125,000.00
Total Income	<u>125,000.00</u>
Gross Profit	125,000.00
Expense	
Annual CPA Fees	16,828.94
Bank Service Charges	856.49
Business Licenses and Permits	292.00
CPA Conference Fees	3,056.12
CreditCard Bank Service Charges	196.56
Funeral Arrangements	711.00
Hotel Accommodation Fees	19,872.69
Misc. Expenses	9.09
Per Diem	18,301.20
Professional Fees	1,500.00
Rental Car Expense	774.96
Travel Expense	71,084.77
Total Expense	<u>133,483.82</u>
Net Ordinary Income	-8,483.82
Other Income/Expense	
Other Income	
Finance Charge Income	7.51
Total Other Income	<u>7.51</u>
Net Other Income	7.51
Net Income	<u><u>-8,476.31</u></u>

Commonwealth Parliamentary Association
Statement of Cash Flows
January through December 2019

	<u>Jan - Dec 19</u>
OPERATING ACTIVITIES	
Net Income	-8,476.31
Adjustments to reconcile Net Income to net cash provided by operations:	
CPA RBC Credit Card	589.45
Payroll Liabilities	875.00
	<hr/>
Net cash provided by Operating Activities	-7,011.86
INVESTING ACTIVITIES	
RBC Fixed Deposit Account	-7.51
	<hr/>
Net cash provided by Investing Activities	-7.51
Net cash increase for period	-7,019.37
Cash at beginning of period	8,376.27
Cash at end of period	<hr/> <hr/> 1,356.90

9:45 AM

11/01/21

Accrual Basis

CPA Youth Parliament
Trial Balance
As of December 31, 2019

	Dec 31, 19	
	<u>Debit</u>	<u>Credit</u>
CPA RBC KYD Acc# 113 718 1	1,541.61	
PrePaid Office Supplies	849.86	
Opening Balance Equity		1,521.60
Unrestricted Net Assets		1,506.03
Direct Public Support:Corporate Contributions		7,620.00
Bank Service Charges	172.75	
Meals and Entertainment	3,200.76	
Office Supplies	2,474.94	
Operations:Printing and Copying	210.00	
Rental Car Expense	214.20	
Travel Expense	1,983.51	
TOTAL	<u>10,647.63</u>	<u>10,647.63</u>

CPA Youth Parliament
Balance Sheet
As of December 31, 2019

	<u>Dec 31, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
CPA RBC KYD Acc# 113 718 1	1,541.61
Total Checking/Savings	<u>1,541.61</u>
Total Current Assets	<u>1,541.61</u>
TOTAL ASSETS	<u>1,541.61</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
PrePaid Office Supplies	-849.86
Total Accounts Payable	<u>-849.86</u>
Total Current Liabilities	<u>-849.86</u>
Total Liabilities	-849.86
Equity	
Opening Balance Equity	1,521.60
Unrestricted Net Assets	1,506.03
Net Income	-636.16
Total Equity	<u>2,391.47</u>
TOTAL LIABILITIES & EQUITY	<u>1,541.61</u>

CPA Youth Parliament
Profit & Loss
January through December 2019

	<u>Jan - Dec 19</u>
Ordinary Income/Expense	
Income	
Direct Public Support	
Corporate Contributions	7,620.00
Total Direct Public Support	7,620.00
Total Income	7,620.00
Gross Profit	7,620.00
Expense	
Bank Service Charges	172.75
Meals and Entertainment	3,200.76
Office Supplies	2,474.94
Operations	
Printing and Copying	210.00
Total Operations	210.00
Rental Car Expense	214.20
Travel Expense	1,983.51
Total Expense	8,256.16
Net Ordinary Income	-636.16
Net Income	<u><u>-636.16</u></u>

CPA Youth Parliament
Statement of Cash Flows
January through December 2019

	<u>Jan - Dec 19</u>
OPERATING ACTIVITIES	
Net Income	-636.16
Adjustments to reconcile Net Income to net cash provided by operations:	
PrePaid Office Supplies	-498.04
Net cash provided by Operating Activities	-1,134.20
Net cash increase for period	-1,134.20
Cash at beginning of period	2,675.81
Cash at end of period	<u><u>1,541.61</u></u>