



Ministry of Education
Cayman Islands Government

2021 ANNUAL REPORT



TABLE OF CONTENTS

PURPOSE	4
THE MINISTRY'S AUTHORITY	6
A MESSAGE FROM THE MINISTER	8
A MESSAGE FROM THE CHIEF OFFICER	10
MEET THE TEAM	12
CORPORATE OVERVIEW	14
UPDATES ON 2021 STRATEGIC OBJECTIVES	20
DEPARTMENTS & UNITS ACHIEVEMENTS	34
FINANCIAL ANALYSIS	83
STATEMENT OF EXECUTIVE FINANCIAL TRANSACTIONS	87
AUDITED FINANCIAL STATEMENTS	93



PURPOSE

Each government entity (Ministry, Portfolio & Office) is required under Section 44 of the Public Management and Finance Act (2020 Revision), to prepare an Annual Report and table in the Legislative Assembly among other things.

An annual report allows the public to assess the entity's performance, its level of transparency, and determine public confidence in its ability to manage public funds. Consequently, an annual report should include details of an entity's yearly activities; a statement reporting all executive financial transactions that the entity has administered on behalf of the Cabinet; and financial statements that compare the entity's actual performance with the performance specified in the budget documents.

This report which has been prepared by the Ministry of Education (the "Ministry") aims to provide a comprehensive review of its performance, achievements, and activities during the 12 months from 1 January 2021 to 31 December 2021. The financial statements included in this report comply with the Public Sector Accounting Standards and provide explanations for variances between actual and budgeted performance.





THE MINISTRY'S AUTHORITY

The Ministry of Education has authority over all educational institutions in accordance with the Education Law, 2016 which includes the provision of strategic and policy direction for all government schools.

The Ministry also enhances teaching and learning in schools through the increased use of online and computerized testing, strengthening core curriculum across government primary and secondary schools and funding for scholarships for advanced, specialized tertiary education – such as Medical and Special Education Needs. Alternative educational placement for compulsory age students with special needs is also the responsibility of the Ministry.



The Ministry issues both National Policy that all (public and private) schools and educational institutions must follow, and specific policy related to the operations of government schools. Its policies include:

Dress Code Policy for Cayman Islands Government Schools (2018);
Volunteers (2018);
Graduation Criteria Policy (Reviewed in 2017);
National Child Abuse Neglect Reporting Policy (2016);
National Safe Environment Policy (2016);
National Staff Safeguarding Policy (2016);
National Safe Environment Policy (2016);
National Staff Safeguarding Policy(2014);
Use of private motor vehicles by parents and staff to transport students to school activities (2014);
Professional Development Policy (2014);
Educational Visits and Field Trips (Excursions) (2014);
Donations Policy (2013);
School Starting Age for Reception and Year 1 in Government Schools (2013);
School-Age Pregnant and Parenting Young Persons (2013);
Policy Use of Student Images (2013);
Religious Instruction and Devotions During School Hours Policy (2013); Curricula Policy (2011);
National School Misuse of Drugs Policy (2011);
Information and Communication Technology (ICT) Integration Policy (2010);
National School Discipline and Student Behavior Policy (2010);
National Teaching & Learning (2010);
Staff Information and Communication Technology (ICT) Use Policy (2010) and Student Information and Communication Technology (ICT) Use (2010).

A MESSAGE FROM THE MINISTER

It is my distinct pleasure to present my Ministry's annual report highlighting its performance and achievements from 1 January 2021 to 31 December 2021 and explaining the steps taken to deliver the Government's policy priorities during that time.

The work undertaken in my Ministry during these 12 months is a clear demonstration of my fervent belief that every child should have access to high-quality education.

In 2020, I announced that the Ministry had allocated funds to facilitate the purchase of digital devices for all Government school students to provide them with the requisite tools to participate in online learning and close the digital divide among our student population.

I am pleased to confirm that, in 2021, the Ministry distributed over 5,000 digital devices to students enrolled in government schools through the one-to-one laptop initiative. Furthermore, the Ministry introduced a free school meals programme in all primary schools and the Lighthouse School at the start of the 2021/2022 academic year with plans for extending this programme to high schools in 2022.

This undertaking will ensure that each student has access to regular nutritious food options while at school, thus improving their nutrition and cognitive function.

My Ministry further provided Caymanian students with increased educational assistance and created parity across the education system by implementing several strategies to enhance the scholarship programme, inclusive of grants and increased funding.

In August 2021, McAlpine Ltd. handed over a section of the new John Gray High School to the Department of Education Services (DES). Since then, students and staff have had access to several new facilities, including state-of-the-art technology workshops and performing arts areas.

Other capital projects completed/undertaken during the 2021 fiscal year included floor renovations at the Cayman Brac Public Library and the installation of artificial fields at Creek and West End Primary Schools at the cost of \$216,180.00 and \$203,580.00, respectively.



We have undoubtedly made significant strides in the education sector throughout 2021 amid formidable challenges spurred by the COVID-19 pandemic.

To this end, I sincerely thank the Ministry of Education's staff for demonstrating matchless dedication and sheer innovation as they supported me in delivering the Government's Policies and the Ministry in achieving its outputs.

In closing, I also thank my colleagues in the Cayman Islands Government for their unwavering support and substantial investments to further develop the education sector.

HON. JULIANA O'CONNOR-CONNOLLY, JP, MP
MINISTER FOR EDUCATION

Likewise, an artificial field was installed at the Edna Moyle Primary School, and preliminary work commenced towards the construction of a new playing field at the Sir John A. Cumber Primary School.

I am equally delighted that the Ministry purchased and distributed 44,000 reusable masks to students and staff in all Government Primary and Secondary Schools.

The Ministry also supplied over 100,000 lateral flow test kits to schools and Early Childhood Care and Education Centres to help curtail the spread of COVID 19 in our school community.

A MESSAGE FROM THE CHIEF OFFICER

I am pleased to provide the Ministry of Education's annual report for the period from 1 January 2021 to 31 December 2021.

2021 was an eventful year for the Ministry of Education (MoE), punctuated by significant successes and formidable challenges.

Notwithstanding these vicissitudes, the support of our dynamic team and community stakeholders was unchanging as the Ministry strived to achieve its outputs and provide every child enrolled in our schools with a world-class education.

I will use this opportunity to share some of the Ministry's successes, its setbacks and how it overcame the foremost of these and achieved its outputs.

GENERAL ELECTION

The Ministry was restructured after the general elections in April 2021. The youth, sports, agriculture and lands portfolios were transferred to other Ministries in an effort to ensure a greater focus on education.

EARLY CHILDHOOD CARE & EDUCATION (ECCE) UNIT

The Early Childhood Care and Education Unit undertook several new initiatives, one of which included the implementation of a Teaching and Learning Café aimed at strengthening

early years provision from Preschool to Reception through the modelling and sharing of best practices across the early years' sector. Special Education Needs (SEN).

Motivated by the need for an effective and efficient approach to meeting all learning support needs, our team finalised the Cayman Islands' Code of Practice for the Identification, Assessment and Provision for Additional Learning Support Needs in Education (the Code of Practice) in May. Through this crucial document, children with additional learning needs have been given a voice and are empowered to participate in decisions regarding their education.

COVID 19 GUIDANCE

At the start of the 2021/2022 academic year, my team and I developed comprehensive COVID 19 guidance for Educational Institutions to address a range of areas from scenario protocols to health and safety and the transition process to remote learning.

The development of this document was followed by a community spread of COVID 19, resulting in a swift adaptation of the prescribed measures. I was amazed at the ease with which our schools adjusted to the new ways of working.

OES REPORT

During the same period, the efforts of our sedulous educators to enrich the teaching and learning experience, even amidst COVID 19, became evidenced when three of our schools received 'Good' ratings from the Office of Education Standards (OES).

EXTERNAL EXAMINATIONS

Educators' unswerving commitment and students' resolve to excel were likewise underscored by the recognition of 16 Government school students as top regional performers in subjects including Electronic Data Preparation & Management (EDPM), Office Administration and Physics in the 2020 CSEC examinations.

PUBLIC LIBRARIES

The installation of a stage in the George Town Historic Library for presentations and performing arts will undoubtedly provide children and young people with an outlet to further develop their creative skills.

The Ministry and our colleagues in the Cayman Islands Public Library Services were surprised at the sudden passing of the director of public libraries, Mr. Paul Robinson, in the latter part of the year. Mr. Robinson was an outstanding employee whose deep-seated passion for improving children and adult literacy fueled his involvement in numerous community programmes. He will be greatly missed.



CONCLUSION

The outlined achievements would not have been possible without the remarkable efforts of our fantastic team. As such, I unreservedly thank the staff within the core Ministry, the Department of Education Services, each unit, each school and the Public Library Service for their unrelenting support and commitment as we work to make the lives of the people of the Cayman Islands better.

MS. CETONYA CACHO

CHIEF OFFICER



MEET THE TEAM



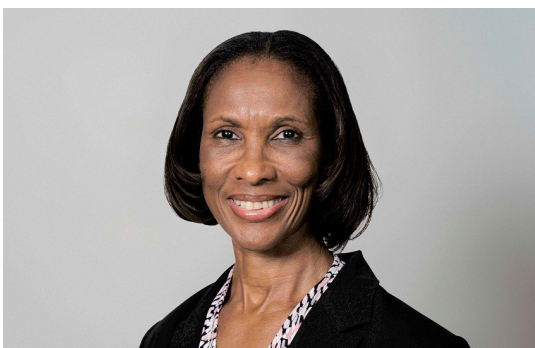
Hon. Juliana O'Connor-Connolly JP, MP
Minister for Education, District Administration & Lands



Hon. Katherine Ebanks- Wilks, MP
Parliamentary Secretary for Financial Services and Education



Cetonya Cacho
Chief Officer



Lyneth Monteith
Deputy Chief Officer



Joel Francis
Deputy Chief Officer



Denise Hutchinson
Acting Chief Financial Officer



Chelsea Whittaker
Acting Human Resources Director



CORPORATE OVERVIEW

The Ministry of Education is responsible for providing policy advice, administrative and governance support and the delivery of a range of programmes and services to the public that enable the Minister to achieve the strategic goals for Education.

The programmes, policies and legislation of the Ministry of Education are aimed at supporting the best education opportunities for all our children. This includes the enhancement of teaching and learning, strengthened core curriculum in government schools and scholarship funding for tertiary education.

THE MINISTRY'S ROLE

- The Ministry of Education functions as a Planning and Policy Service that is responsible for formulating national policies and those specific to government schools.
- An Administration that provides strategic direction for all government schools.
- Finally as a Legislative & Regulatory Service that supports the enhancement of teaching and learning in schools.

HOW IT'S ACHIEVED?

- Increased use of online and computerized testing;
- Strengthened core curriculum across government primary and secondary schools.
- Provision of scholarship funding for advanced, specialized tertiary education.
- Placement of compulsory age students with special needs in alternative educational institutions.
- The registration of teachers.
- The registration of educational institutions.

OUR DEPARTMENTS & UNITS

- Department of Education Services
- Cayman Islands Public Library Service
- Information, Communications and Technology Services Unit
- Scholarship Secretariat
- Early Childhood Care and Education Unit

STATUTORY BOARDS & AUTHORITIES

- Caribbean Examinations Council National Committee
- Education Council
- Public Libraries Management Committee
- The University College of the Cayman Islands (UCCI)



MORE ABOUT THE MINISTRY



736



203

GENDER DISTRIBUTION

939

EMPLOYEES
IN THE MINISTRY

CAYMANIAN STATS

224

NON-TEACHERS

264

TEACHERS

10

CHANGES IN ROLES
OR PROMOTIONS

9

DEPARTURES

9-15

AVG YEARS IN SERVICE

NON-CAYMANIAN STATS

73

NON-TEACHERS



378

TEACHERS

44

AVERAGE AGE

REQUIREMENTS & REGULATIONS OF EDUCATIONAL INSTITUTIONS

As per the Education Act, 2016, all educational institutions and institutions Providing support services must be registered with the Ministry of Education in Order to operate.

The categories of educational institutions include:

- Schools
- Early Childhood Care and Education Centres
- Part-time Compulsory Education, e.g., Tutoring Centres
Technical Vocational Education and Training (TVET)
- Education to prepare for the aware of any degree, qualification or certification, e.g., tertiary & post compulsory institutions Education provision for persons with special education needs and disabilities

The categories of educational support services include: Educational agency and consulting:

- Educational guidance counselling services
Educational testing evaluation services
- Educational testing services
- Organization of student exchange programmes
- Online marketing platforms that market individual programmes and schools to potential students
- Online learning platforms that allow clients to host their own courses

REGISTRATION IS VALID FOR A PERIOD OF THREE YEARS AND A RE-REGISTRATION PROCESS MUST BE COMPLETED FOR CONTINUED REGISTRATION.



CORE MINISTRY OUTPUT PERFORMANCE

BROAD OUTCOMES:

A Strong Economy to Help Families and Businesses
 The Best Education Opportunities for All Our Children
 Stronger Communities and Support for the Most Vulnerable
 Ensuring Caymanians Benefit from a Healthy Environment
 Stable, Effective and Accountable Government

EGA 1

MEG 1 - POLICY ADVICE, DEVELOP & IMPLEMENTATION

This output met all targets as set out for the fiscal year in developing numerous briefs, notes, papers and speeches.

EGA 1

MEG 3 - MINISTERIAL SERVICES

This output met all targets as set out for the fiscal year in supporting the various activities of the Minister.

EGA 1

MEG 4 - SAFER SCHOOL INITIATIVES

This output met all targets as set out for the fiscal year.

- The Code of Practice for the Identification, Assessment and Provision for Additional Learning Support Needs in Education (the Code of Practice) became operation from July 2021. This Code of Practice outlines a clear consistency of approach to meeting all additional learning support needs, including special educational needs and disabilities.
- Child protection, bullying and behaviour initiatives and policy development continued and have now been finalized. Child protection training has been made available and readily accessible online.
- The team was instrumental in ensuring that after school provision continued to be available. The purchase agreement for this vital service was renewed for another 2 years (to Dec 2023).
- The purchase agreement for K9 services in high schools has also been renewed another 2 years (to Dec 2023).
- All children requiring access to alternative education were supported in doing so with additional funding for increasing numbers of students requiring alternative provision being acquired.
- The Family Learning Engagement Strategy has been successfully rolled out to all government schools, this includes the Brac and Little Cayman. An accompanying evaluation tool for the Strategy is in place to assess the extent to which schools achieve objectives



UPDATES ON 2021 STRATEGIC OBJECTIVES





ANNUAL EDUCATION PLAN OF ACTION

Continued implementation of this plan to provide the operational framework for improvement in standards in all government schools.

Due to the school lockdowns at the end of the 2019-2020 school year resulting from the COVID-19 pandemic, all schools created a recovery plan for the 2020-2021 school year. The focus of this recovery plan was to ensure a smooth and effective transition back to the classroom, to cater to the social and emotional needs of both staff and students and to fill the gaps in curriculum instruction caused by the closure of schools.

All schools were required to RAG

RED
NOT
ACHIEVED

AMBER
PARTIALLY
ACHIEVED

GREEN
ACHIEVED

All unachieved or partially achieved targets were carried over in the 2021-2022 Plan of Action.



NEW LEGISLATIVE FRAMEWORK

Further implement the new legislative framework for Education to include making any amendments necessary.

Draft Anti-Bullying legislation was developed by the Law Reform Commission. It is currently under review by the Ministry of Education. Approval of the legislation will be sought in 2022 in the House of Parliament.



JOHN GRAY HIGH SCHOOL

Continue with the completion of the John Gray High School

Work on the New John Gray High School continued and students were able to access Building A for the 2021 academic year.





FOSTERING RELATIONSHIPS

Create new levels of partnership with parents, the community, and the private sector



TECHNOLOGY

**CI
\$1M**

LIFE coordinated the largest private sector sponsorship of laptops and internet services to support student learning

**CI
\$1.5M**

Cabinet closed this gap by providing funding and contributed to ensure that all students across the Primary and Secondary Levels had their own personal laptop

The Ministry and the Department of Education services also ensured that students without internet service at home received modems to support remote learning whenever public health related school closures/student isolations was necessary.

LITERACY

- LIFE providing resources for Paired Reading Programme
- LIFE providing support in the development of Thrive by 5 training

TRAINING AND DEVELOPMENT

- UCCI providing computing support for education/teacher courses.
- Industry providers offering vocational certification pathways for students, that can be used towards university credits.

WELLNESS

Alex Panton Foundation providing access to Apple & Zippy programme to support primary students in the area of social emotional mental health which was covered under our health and well-being section of the recovery plan.

NUMERACY

CIIPA to reintroduce the mentorship program 'Numeracy Assistance Program'

OTHER

Development and support of national competitions such as Seaperch, Rotary Science Fair & NCFA Schools' Essay competition.



TEACHING & LEARNING STRATEGY

Continue implementation of the Cayman Islands Teaching and Learning Strategy 2015-19.

The Teaching and Learning Strategy 2015-2019 primarily focused on the implementation of a literacy strategy. With the implementation of the new Primary School curriculum in 2019, the change in focus in the new practices are now included in core subject strategies (Science, ICT and Computer Science, Literacy and numeracy).



DELEGATION OF RESPONSIBILITY

Continue to extend the delegation of responsibility to schools and the accountability for principals for student achievement/school improvement.

The Department of Education Services has been working with schools to strengthen leadership teams. Considerable emphasis has been placed on planning for learning loss since the onset of COVID-19 and subsequent increases in absences of students and teachers.



TECHNICAL AND VOCATIONAL EDUCATION AND TRAINING (TVET)

Continue to develop and implement new approaches to technical and vocational education (TVET) and training that maximizes the opportunities for all students to develop skills needed for future employment, e.g. apprenticeships.

A draft TVET Framework is in development with the collaboration of members from the Education Council, industry practitioners and the Ministry of Education. It is anticipated that the framework will be launched in 2022.



SPECIAL EDUCATION NEEDS

Enhance opportunities for young people with special needs through better training of teachers, improvements in facilities and school structures, e.g. School Learning Support Hubs

A pilot school learning support hub was implemented at John Gray High School.



PROVIDING A SAFE & POSITIVE ENVIRONMENT FOR ALL

Improve school climate to create safe and positive learning environments, including:

- Continued development of clear and consistent expectations to promote positive behaviour o Continued training of school staff to apply school discipline and student behaviour policies consistently
- Continue to implement the 'response to intervention' approach to support the most at-risk students
- Review and strengthen special education needs provision, in accordance with the Cayman Islands Disabilities Legislation and Policy and other relevant legislation including the role of the special educational needs coordinators and specialist staff

All schools (public and private) have returned a Ministry of Education (MOE) formulated Behaviour Policy.

All schools have also done the same with an MOE formulated Bullying Policy. A new National Code of Practice for Additional Learning Support Needs, including Special Educational Needs and Disability became operational in August 2021.



Support services professionals within schools, augment Response to Intervention (RTI) by delivering specialist services for those students requiring higher tier intervention i.e. Interventionists, Speech and Language Therapists (SALT), Occupation Therapists (OT), Counsellors and School Inclusion Specialists. In addition, the Extended After School Programme (delivered by the YMCA) is ongoing and provides after school care daily for up to 1,500 students identified as at risk by providing a safe and wholesome developmentally beneficial environment. At risk students are identified and monitored through at-risk measures and schools maintain an at-risk register.

The MOE led K9 drug deterrent and detect initiative in government high schools is ongoing.



TO CONTINUE TO STRENGTHEN EARLY CHILDHOOD CARE AND EDUCATION



Despite the onset of COVID-19, the ECCE Unit has undertaken several projects, processed Early Childhood Assistance Programme (ECAP) applications, developed and executed several training, and offered numerous in centre support. These efforts were all geared towards strengthening the Early Childhood Education (ECCE) sector.

New Initiatives included:

- Teaching and Learning Café –E-Café (Modelling and sharing of best practices)
- Leadership Learning Lab (Leadership and management focus)
- Structured early literacy programme (with accompanying guidance documents for each age group)
- Centre-wide approach to behaviour management (Pyramid Model with an emphasis on positive guidance)
- Early Years SENCOs
- “Family Circle”

All ECCE Centres inspected (full and follow-through inspections) and were rated as satisfactory during the reporting period. Joint training helped centre owners and managers to have a clearer understanding of how to prepare for inspection.

Two targets remained incomplete, but will be brought forward to 2022.



CONTINUING THE IMPROVEMENT OF LEARNING

Continued focus on strategies to improve teaching and learning, with a focus on mathematics, literacy, science and technology.



LITERACY

Implementation of Literacy Strategy 2021-2026 - Focus on Early Intervention, Literacy Leadership, Continuing Professional Development and Community Partnerships



NUMERACY

A wide range of resources have been made available to support the primary schools, including online subscription services and demonstration lessons for primary schools. The first stage of the program began in March 2021 with the introduction of the Primary Mastery Pathway Program.

The Numeracy Specialist has supported the high schools with the delivery of the new Key Stage 3 curriculum.



TECHNOLOGY

New ICT and Computer Science Education Strategy and Summary was developed and sent for review and approval. A number of the actions are already well under way.



SCIENCE

Science strategy update report developed and presented actions for school leaders' implementation.



NATIONAL CURRICULUM

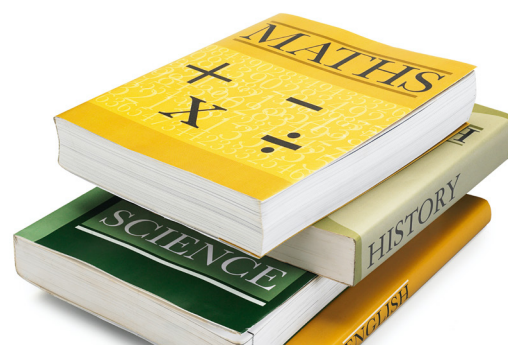
Continue the ongoing review and full implementation of the National Curriculum

The full implementation of the Primary National Curriculum commenced in 2019 is on-going.

The Assessment & Reporting in Cayman Islands Public Primary Schools document along with Reporting Templates and Deadlines detailing the timelines for the administration of summative testing and reporting schedule has been developed and is reviewed, amended and distributed to schools at the beginning of each academic year.

A phased approach for the implementation of the secondary Key Stage 3 curriculum was approved by the Minister of Education. The curriculum is now being implemented in Year 8 having started with Year 7 in the 2020-2021 academic year.

The KS3 Assessment Guidelines document was also drafted to support the secondary schools' transition to the new Key Stage 3 National Curriculum.



Set clear achievement targets for schools which offer ambitious but realistic targets for student outcomes based on school-specific data

Target setting across the system is based on the evaluation of a variety of assessment data: CAT4 predictors; prior attainment data and other baseline assessment data. The current framework is that performance at the end of reception is used to inform targets for the end of KS1 (Year 2). The end of KS1 assessments along with the CAT4 are used to inform the end of KS2 (Year 6) targets. The expectation is that students will maintain or improve on the scaled score target identified.

According to the OES framework, it is expected that least 75% of students in schools will meet or exceed the expected standard. Fisher Family Trust (FFT) Aspire data management system currently in use, includes the facility to calculate individual student estimates based on prior attainment. The School Leadership determines the progress of each student by mapping individual students attainment against these prior attainment estimates to determine whether students are making the expected level of progress.



CONTINUOUS DATA ANALYTICS

Continue to provide detailed data reports that document and explain student performance across the system

DES continues to provide schools with ready access to data analytics associated with respective schools' attainment data via the use of the Fisher Family Trust (FFT) platform. Plans are underway to include data from private schools so that the annual National Data Report is a national report of student performance across the education system in the Cayman Islands.

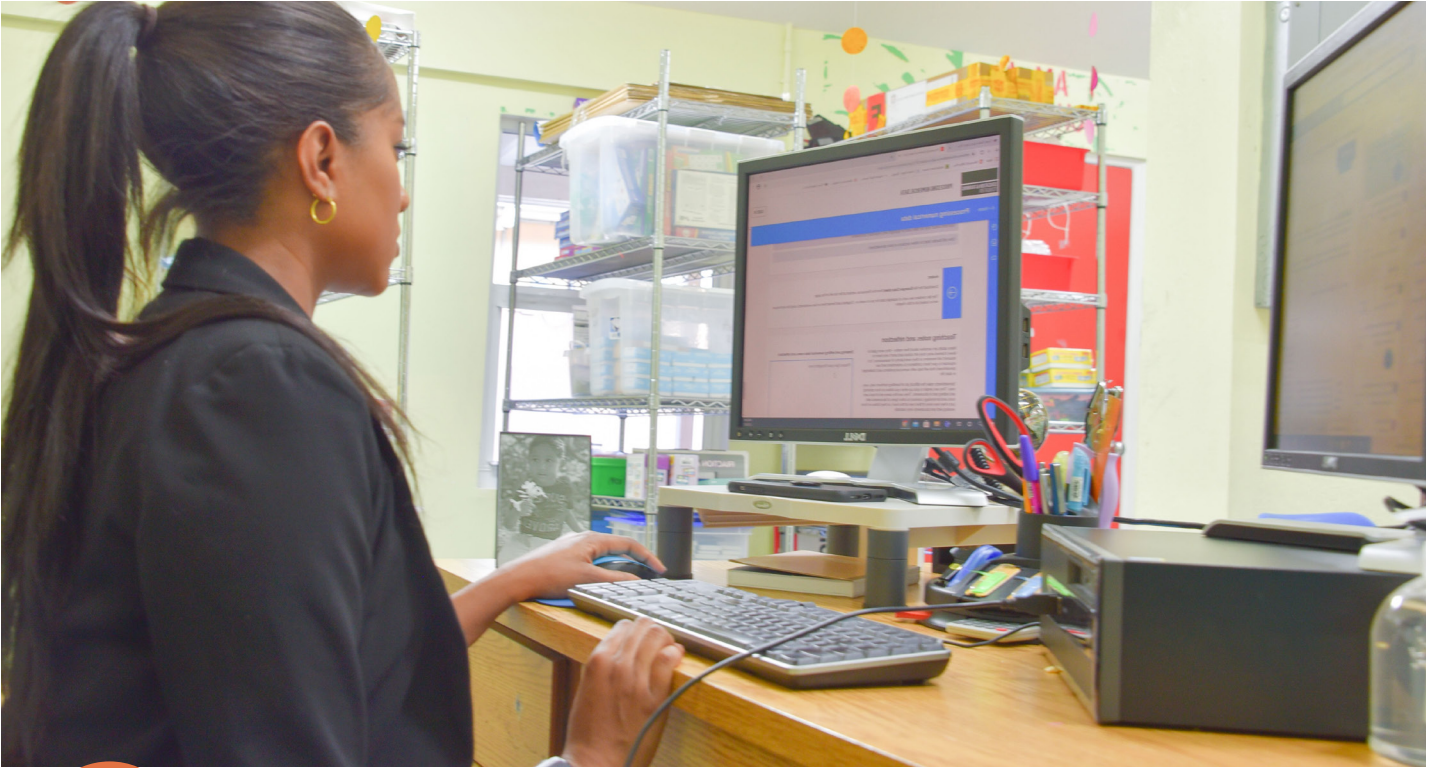


SUCCESSION PLANNING

Further extend the existing succession planning process and further integrate succession planning guidance into the recruitment process

Work continues on succession planning with a number of persons able to take on acting roles and secondments. An integral part of succession planning is ongoing training and development and teams have been actively engaged in professional development.





IMPROVING BUSINESS PROCESSES

Improve business processes and customer service within the Department of Education Services to provide more positive stakeholder interactions

On-line student registration, School Attendance Officers and Happy or Not terminals are part of the Customer Service Unit's focus for 2020 -2021. Training was provided for Registration Officers, SSIOs, Records Officer and the Data Manager as well as Principals. Truancy Officers worked diligently with schools to move forward the Strategic Plan for Addressing Truancy & Absenteeism in Cayman Islands Government Schools 2019 - 2021. A number of initiatives were introduced including the introduction of School Attendance officers. Improvements have been achieved in all attendance categories.

Given the mentioned initiatives that were introduced, Improvements have been achieved in all attendance categories:

22.1% to 15.9%

Persistent Absences decreased

3.2% to 2.1%

Un-authorized absences decreased

WORK CONTINUES ON OTHER AREAS FOR FURTHER IMPROVEMENT



IMPROVING STAKEHOLDER COMMUNICATIONS

Improve stakeholder communications within education supported by better online resources and utilising web-based, social media channels and other e-solutions (parent, student and teacher portal, videoconferencing)

The Communications and Registration Unit has sought to maintain high engagement with all stakeholders. With the onset of COVID19 in 2020 and 2021 the team has had to be extremely creative. As a result the following solutions were introduced;

- Virtual visits for home schoolers
- Virtual concerts for the NCFA competitions
- Live Streaming for the Inter Primary and Inter secondary Spelling Bee competitions
- Live Streaming for the Inter Primary and Inter secondary School sports competitions
- Multiple Public Facing Campaigns





PROFESSIONAL DEVELOPMENT

Support both formal and informal professional development for leaders and aspiring leaders within education (e.g. Ontario Principals Council leadership training)



Much of the formal professional development training for leaders has been curtailed due to restrictions imposed by the protocols against COVID 19 transmission. Additionally, the focus on the implementation of the new primary curriculum and the associated assessment changes have impeded formal leadership training. Leaders and aspiring leaders have been encouraged to participate in the ILM Level 3 certificate and other Leadership seminars provided by the Civil Service Association. School leaders were also involved in the Science Symposium and training for Reading Leaders which addressed specific aspects of their management duties. Plans are in place for middle leaders to access leadership training through the Council of British International Schools. This is expected to begin in October 2022.



SCHOOL IMPROVEMENT PLANS

Ensure that individual School Improvement Plans are informed by and contribute to the achievement of national strategic objectives, including the Plan of Action, and are responsive to the 2014/15 Baseline School inspection findings.

The Ministry of Education's Response to Schools that Received a Weak Inspection Report Policy is being finalised.

Commendations for improvement are as follows;

GOOD RATING

- John Gray High School
- Layman E. Scott Sr. High School
- Lighthouse School

SATISFACTORY RATING

- Clifton Hunter High School
- Creek & Spot Bay Primary
- Prospect Primary School
- Little Cayman Education Service
- West End Primary School



FURTHER DEVELOPMENT OF THE CAYMAN ISLANDS PUBLIC LIBRARY SERVICE

The Ministry will continue to provide technical expertise, policy and guidance to the further development of the Cayman Islands Public Library Service as critical community resources for personal enrichment, enjoyment and educational needs, and as an important component of the national workforce development and training agenda.

This work is ongoing. The library has installed computers and additional software available for the general public's use. Training courses are also available and there has been good uptake.



ONLINE TESTING & ASSESSMENTS

Continued support of the use of online and computerised testing to improve efficiency of school assessment

The structure and administration of assessments are now generally embedded within the education system.

DES supported the plan by ensuring the availability of the assessments through the designated platforms such as GL Assessments (Progress in Science (PTS), Cognitive Achievement Test (CAT4), Pupil Attitudes to Self and School (PASS), Hodder (Progress in Reading Assessment (PIRA), Progress in Understanding Mathematics Assessment (PUMA), Progress in Grammar, Punctuation & Spelling Assessment (GAPS), etc.

Some platforms are designed to be managed by schools. In these cases, DES ensures that respective schools' Senior Leader (SL) Teams are trained and supported in the functionality of the platforms. In other cases, DES performed the administrative work to include the setup of tests on the platforms. In both scenarios, DES supported the reporting and data analytics providing the necessary reporting structures on the Fischer Family Trust (FFT) platform and in the Student Information Management System (SIMS).

The use of the diagnostic reports available on these platforms by Senior Management Team (SMT) has grown over time; the quality of learning across schools is showing evidence of the benefits of these detailed reports which inform instruction. By extension, the quality of the data on school improvement plans has also shown evidence improvement over time.





IMPROVING CYBERSECURITY

Improve cybersecurity for the schools network, through collaboration with the E-Government Unit and other Government agencies

- Procurement & deployment of market leading NextGen endpoint protection platform with threat hunting, vulnerability assessment & threat intelligence for all of MoE network's computers and servers.
- Deployment of DNS-level content filtering and application control for all school campuses as well as on laptops that go off-site. Implementation of additional product modules to improve security of incoming and outgoing emails.
- Dark Web monitoring of compromised account credentials as it related to school email accounts.
- Rollout of Two-factor authentication for Microsoft 365 accounts.
- Replacement of network switches on school campuses providing enhanced visibility and management, including management of admin access to devices.



DEPARTMENTS & UNITS ACHIEVEMENTS

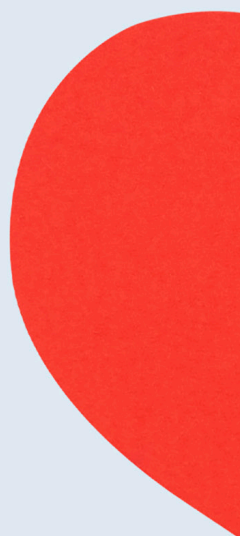
CURRENT DEPARTMENTS & UNITS

- Department of Education Services
- Cayman Islands Public Library Service
- Information, Communications and Technology Services Unit
- Scholarship Secretariat
- Early Childhood Care and Education Unit

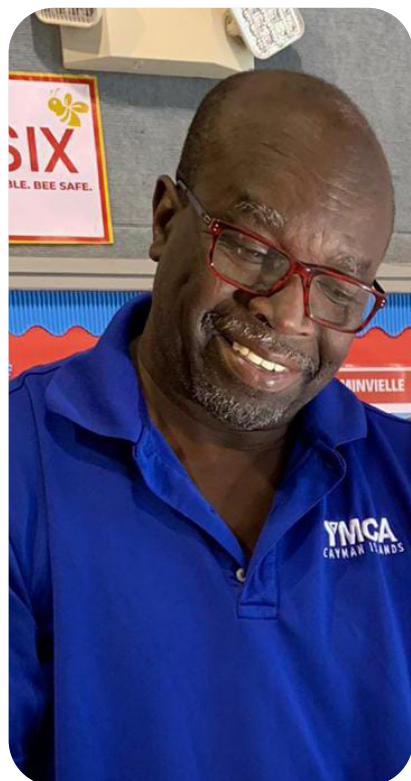


TRANSITIONED DEPARTMENTS & UNITS

- Lands & Survey
- Department of Agriculture
- Sunrise Adult Training Center
- Youth Services
- Cayman Islands Cadet Corps
- Sister Islands Sports
- Public Lands Commission



THE DEPARTMENT OF EDUCATION SERVICES



BROAD OUTCOME:

The Best Education Opportunities for All Our Children

The Department of Education Services (DES) is the Cayman Islands Ministry of Education's operational arm for government schools and is aimed at empowering every child to become responsible, productive, lifelong learners who are engaged citizens within the global community. It consists of the following sections/units: Data and Testing, Registration/Communication Services, School Improvement, Facilities, and Business Services, and is responsible for the following:



SUPPORT

Support school improvement and raising standards through the implementation of Ministerial policies.



DEVELOPMENT

Development and implementation of operational level policies and the effective management of the day-to-day operations of government schools.

COVID-RECOVERY – EDUCATIONAL, MENTAL AND EMOTIONAL WELLNESS AND SUPPORT



- All schools developed an education recovery plan for the 2020-2021 school year and a Plan of Action for the 2021-2022 school year. The goal of the recovery plan ensured that essential components of the curriculum were covered when schools re-opened after the closure.
- Alex Panton Foundation partnered with the DES to provide access to the Apple & Zippy programme to support primary students in social emotional mental health which was covered under our health and well-being section of the 2020-2021 recovery plan.

TECHNOLOGY

- **'Access for All'** project MOU and donations in conjunction with LIFE started; project managed a range of closing the digital divide initiatives, including the largest private sector sponsored public private partnership to get laptops and internet services to students in need (without devices and internet) The total financial

equivalent of all donations from these projects exceeds CI \$1M, and has the potential to grow into long standing private sector commitments.

- Continued partnerships with schools and parents related to one-to-one laptop project funded by Cabinet, providing all students with laptops that supported remote learning with public health related school closures/student isolations. Laptops distributed to students prior to summer holidays (July 2021).
- Continued partnerships with schools and parents to provide internet services for students in need, using cabinet funding that supported remote learning with public health related school closures/student isolations/quarantine. Approximately 38 connections provided to date in the 2021 - 2022 academic year. This supported remote learning with public health related school closures/student isolations.
- On line Registration of students including Home Schooling- Commenced April 2021
- Conducted Virtual Home School Visits





TVET

- Worked with industry providers to develop vocational certification pathways for students, that can be used towards university credits.

ENRICHMENT ACTIVITIES

- Development and support of national competitions such as Seaperch, Rotary Science Fair.
- Lions Secondary School Spelling BEE- November 2021
- DES Primary Spelling Bee –November 2021
- National Children's Festival of the Arts- February-May, 2021
- 3 day – Inter-primary Athletic Competitions- March 2021
- 3 day – Inter-Secondary Athletic Competitions- March 2021

TEACHING AND LEARNING

- The Department for Education Services has been working alongside CIIPA to help initiate their 'Numeracy Assistance Program'.
- Partnered with LIFE in creating support resources e.g. demonstration video and Volunteer handbook for Paired Reading Programme. Collaboration with LIFE on Thrive by 5 programme development of training programme.
- Collaborated with UWI Open Campus on Presentation of Early Years workshop for South Sound community residents on Oral Language Development in the Early Years
- Development of resources to support the primary schools with remote learning. These consist of videos and activities that align with the curriculum

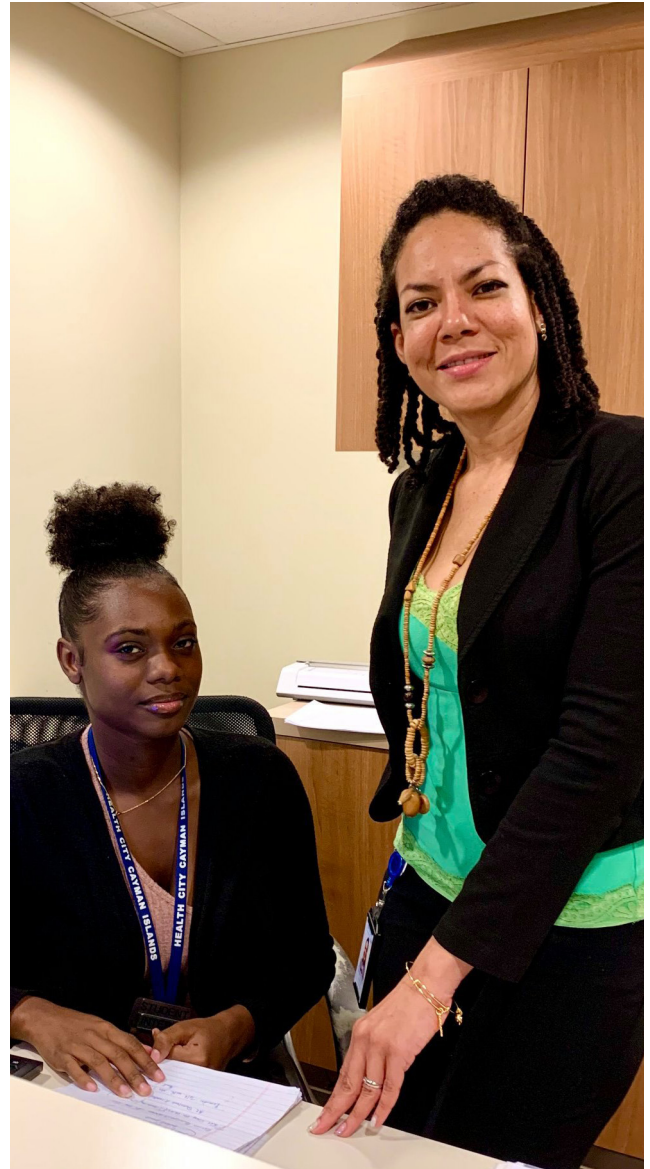
FURTHER EDUCATION

- The Cayman Islands Further Education Centre in collaboration with the Career Services Team and their public and private sector partners, were able to place most of the students on work experience.

RECRUITMENT

The Recruitment team has developed a creative and robust recruitment and on-boarding plan/timeline to ensure that they met the staffing needs. Plans included changes to focus on local recruitment, receipt of electronic certified documentation and earlier arrival dates to ensure staff arrived in sufficient time to clear quarantine and secure accommodations to settle before the start of school.

- Successfully processed over 3000 applications, from which 100 employees from various jurisdictions were recruited, including Regional countries, USA, Canada, UK and locally.
- During quarantine, the recruitment team provided daily check-ins via phone, email and daily drop off of personal items as requested. Provided personal support to Cayman Brac team who were unable to transit as scheduled. Greeted each client upon release from quarantine with a True Cayman Kind Welcome, which included a personalized welcome package.



EXAMS AND ASSESSMENTS

While Key Stage 1 & Key Stage 2 Examinations were cancelled this year, the unit trained moderators using an external Moderator and organised the relevant training across the system.

- Established an MOU which provides access to the UK KS1 & KS2 SATs examinations and associated mark schemes before there are published in the UK.
- Responded efficiently and effectively to the fluid environment necessitated by the challenges of the COVID pandemic on the 2021 examination cycle. Students sat most of the examinations, although there were many changes to the schedule. Results were delivered to students in a timely manner, once they were released.

SEND

- 100% of the English as a Second Language (ESL) 2021 cohort graduated with a Level 1 diploma or higher. 50% graduated with a level 2 with Honours diploma or higher and 25% of students graduated with a level 2 with High Honours diploma. 1 student achieved 13 level 2 passes.
- A private donor funded two hearing assessments for students in JGHS and GTPS at Cayman Hearing Centre in January/February 2022. An audiogram was produced as a result of the assessment.



PROFESSIONAL DEVELOPMENT PROVIDED:

LIGHT HOUSE SCHOOL

- Hearing Aid maintenance
- Signs and communicating Workshop
- Using a connect clip and pairing hearing device using Bluetooth

SIR JOHN A CUMBER PRIMARY SCHOOL

- Presentation to staff 'Working with students with a hearing loss'
- Strategies for the classroom with SENCO

LITTLE STARS

- Presentation on Literacy and Language in hearing impaired children
- April 9th Cochlear Implant session
- Ling sounds and hearing impairment strategies for the classroom

JGHS

- Hearing Impairment Presentation on "Classroom strategies for working with

VISUAL IMPAIRMENT

- The Programme for the visually impaired has implemented a nationwide screening programme for the identification of children with visual difficulties in all government schools.



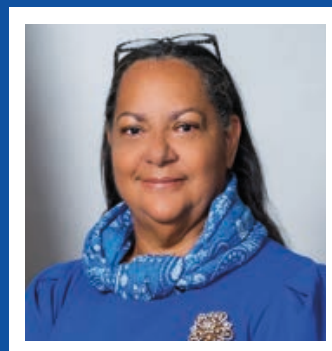


Ministry of Education
Cayman Islands Government

CONGRATULATIONS 2021 HIGH SCHOOL HONOUR GRADUATES

Ministry of Education (MOE) and its operational arm, the Department of Education Services (DES) congratulates the 337, Year 12 students who have successfully completed and graduated from the Cayman Islands Government secondary school system.

Recognising the need to celebrate excellence amongst our youth, MOE has the distinct pleasure of announcing the 208 graduates who have earned and received their high school diplomas with 'Honours' and 'High Honours'.



– Hon. Juliana O'Connor-Connolly JP,
Minister for Education

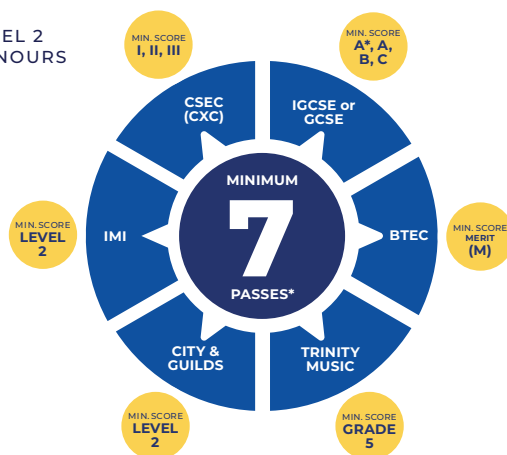
“The Ministry of Education recognises the supportive parents, guardians, mentors, friends, sponsors and staff of our Government secondary schools, whose partnership has helped nurture another group of promising future leaders. We also recognise the graduating class of 2021. You have demonstrated remarkable resilience in the face of extraordinary circumstances and are now prepared to face infinite possibilities. As you forge ahead, I urge you to remain steadfast in your pursuit of excellence and seek to become individuals of good character and lofty ideals who will continue to steer our beloved Cayman Islands on the path to global competitiveness and recognition. Congratulations graduates, and may God bless you all!”

WHAT DOES IT TAKE TO BE AN HONOUR GRADUATE?

LEVEL 2 HIGH
HONOURS



LEVEL 2
HONOURS



Passes must include English and mathematics (CSEC, IGCSE or GCSE)



REGIONAL RANKING

RUBY PILETA was one of two students who ranked 1st in the region in Physics. **KALIA PICARD** ranked 1st in the region in Office Administration and 10th in Principles of Business. **ARIA GOODEN** ranked 2nd in the region in Office Administration. **SWISHANIE LEWIS** ranked 5th in the region in Electronic Data Preparation & Management (EDPM). **KAREISHA NELSON** and **SHAQKEEM WILLIAMS** tied for the 9th rank in the region for EDPM.



"Graduates, your time has come! Congratulations and commendations to each one of you on this remarkable achievement of graduation from Clifton Hunter High School. You have worked hard during your tenure, now you are ready and prepared to receive a diploma from your alma mater and move on to the world of college and work. We are very proud of your accomplishments and of the outstanding leadership you have provided for your school. COVID times have been difficult, but your resilience, courage and engagement have brought you to graduation time and the many joys and possibilities that await you in future times!"

- **Principal Dr. Richard Wildman**
Clifton Hunter High School

"We are so proud of this Class of 2021. They have persevered and overcome all challenges and achieved our best set of results ever. As we celebrate their exam success we also celebrate the outstanding young people this group has become, and know that they will make a big impact in Cayman and wherever their next step takes them in the world. I want to praise the incredible work of the entire staff at John Gray High School, our supportive parents, the DES and the Ministry, who have all been part of the huge team effort behind every student."

- **Principal Jonathan Clark**
John Gray High School



"Class of 2021, you have shown independence and maturity in the way you engaged with remote learning. As you reflect on the past year, be comforted in the knowledge that while it was tough, it was character-building, and you have all stood up to the challenge. I urge you to make the brave choice, the difficult choice. In the wise words of Nelson Mandela, 'May your choices reflect your hopes, not your fears.' Do the things you never thought you could do. Get outside your comfort zone and make brave choices along your life's path."

- **Principal Devon S. Bowen**
Layman E. Scott Sr. High School

Photos courtesy of James Tibbetts

"On behalf of the committed staff of the Lighthouse School community, I would like to congratulate all graduates and our City and Guilds achievers. It has been an absolute pleasure watching you grow and develop over the years. You have attained so many milestones and achieved so many successes throughout your time here at LHS, and I am proud of you. Your accomplishments are even more admirable because many of them were realised during a pandemic which significantly impacted all of us."

- **Principal Janice Headley**
The Lighthouse School



Ministry of Education
Cayman Islands Government

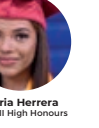
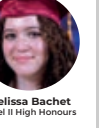
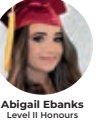
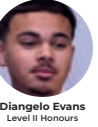
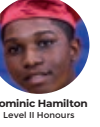
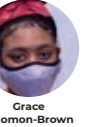
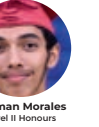
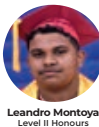
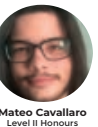
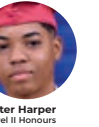
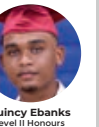


@educationcayman

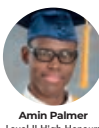
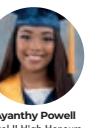
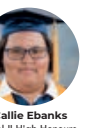
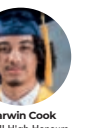
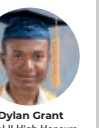
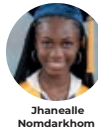
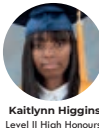
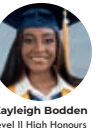
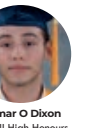
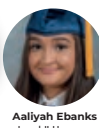
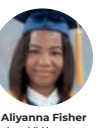
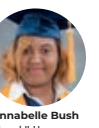
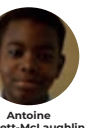
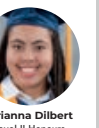
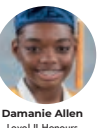
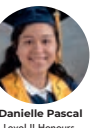
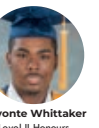
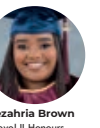
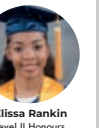
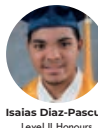
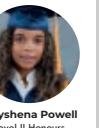
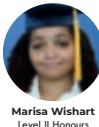
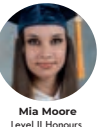
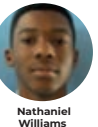
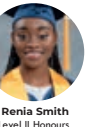
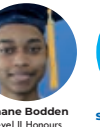
www.education.gov.ky

2021 HIGH SCHOOL

JOHN GRAY HIGH SCHOOL

	 Aaron Hutchinson Level II High Honours	 Aisha Davis Level II High Honours	 Angelique Folkes Level II High Honours	 Arianne Lavine Level II High Honours	 Asalah Thomas Level II High Honours	 Chambria Johnson Level II High Honours	 De'Neil Watson Level II High Honours	 Edward Swaby Level II High Honours	 Gabrielle Ebanks Level II High Honours
 Kathleen Torio Level II High Honours	 Lance Welcome Level II High Honours	 Leah Manderson Level II High Honours	 Leslie McField Level II High Honours	 Lilly Powery Level II High Honours	 Luis Clarke-Velasquez Level II High Honours	 Lyndrea Watson Level II High Honours	 Lysenia Elliott Level II High Honours	 Maria Herrera Level II High Honours	 Melissa Bachet Level II High Honours
 Vashli O'Connor Level II High Honours		 Aaron Webster Level II Honours	 Abigail Ebanks Level II Honours	 Abigail Soler Level II Honours	 Adriana Parsons Level II Honours	 Aleksander Thompson Level II Honours	 Allison Munguia Juarez Level II Honours	 Andrew Stewart Level II Honours	 Antwon Tulloch Level II Honours
 Denzel Worrell Level II Honours	 Destiny Russell Level II Honours	 Destiny Williams Level II Honours	 Diangelo Evans Level II Honours	 Dominic Hamilton Level II Honours	 Genelle General Level II Honours	 Grace Solomon-Brown Level II Honours	 Haylat Ojeda Hernandez Level II Honours	 Herman Morales Level II Honours	 Heyn Palha Level II Honours
 Kiara Harding Level II Honours	 Leandro Montoya Level II Honours	 Lincoln Rankin Level II Honours	 Mateo Cavallaro Level II Honours	 Miguel Ruiz-Bush Level II Honours	 Nathaniel Antunez Level II Honours	 Nathaniel Fellner Level II Honours	 Oneika Duncan Level II Honours	 Peter Harper Level II Honours	 Quincy Ebanks Level II Honours

CLIFTON HUNTER HIGH SCHOOL

	 Amin Palmer Level II High Honours	 Arianna Yates Level II High Honours	 Ashanti Melaneo Level II High Honours	 Ashley Morrison Level II High Honours	 Ayanthy Powell Level II High Honours	 Callie Ebanks Level II High Honours	 Charlotte Dowell Level II High Honours	 Darwin Cook Level II High Honours	 Dylan Grant Level II High Honours
 Jhanealle Nomdarkhom Level II High Honours	 Kaitlynn Higgins Level II High Honours	 Kareisha Nelson Level II High Honours	 Kayla James Level II High Honours	 Kayleigh Boddin Level II High Honours	 Kayshena Powell Level II High Honours	 Kianna Ebanks Level II High Honours	 Kristin Jackson Level II High Honours	 Lamar O Dixon Level II High Honours	 Lashawn Samms Level II High Honours
	 Aaliyah Ebanks Level II Honours	 Aaliyah Hurlstone Level II Honours	 Aliyanna Fisher Level II Honours	 Allayah Rennis Level II Honours	 Annabelle Bush Level II Honours	 Antoine Rockett-McLaughlin Level II Honours	 Arianna Boddin Level II Honours	 Ayana Dacres Level II Honours	 Brianna Dilbert Level II Honours
 Christopher Myles-Arnaud Level II Honours	 Cyliegha Forbes Level II Honours	 Daivaun Thompson Level II Honours	 Damanie Allen Level II Honours	 Danielle Pascal Level II Honours	 Devonte Whittaker Level II Honours	 Dezahria Brown Level II Honours	 Dru McLaughlin Level II Honours	 Dylan Whittaker Level II Honours	 Elissa Rankin Level II Honours
 Isaias Diaz-Pascual Level II Honours	 Jade Shadae Holness Level II Honours	 Jady Crisp Level II Honours	 Jamie Rankin Level II Honours	 Janae Campbell Level II Honours	 Jayden Miller Level II Honours	 Johnny Ebanks Level II Honours	 Julian McLaughlin Level II Honours	 Kaden Scott Level II Honours	 Kayshena Powell Level II Honours
 Maleek Powell Level II Honours	 Marisa Wishart Level II Honours	 Mia Moore Level II Honours	 Nathaniel Williams Level II Honours	 Petrunyia Hayles Level II Honours	 Renia Smith Level II Honours	 Rohae Burrell Level II Honours	 Shane Boddin Level II Honours	 Shaqkeem Williams Level II Honours	 Shawn Chung Level II Honours

HONOUR GRADUATES



Hasani Hunt
Level II High Honours



Jaden Williams
Level II High Honours



Jahzarah Bush
Level II High Honours



Jalicia Thoms
Level II High Honours



Jamar Smith
Level II High Honours



Jazmin Robinson
Level II High Honours



Josue Lopez Pena
Level II High Honours



Justin Gayle
Level II High Honours



Kaley Simms
Level II High Honours



Kaila Picard
Level II High Honours



Kameil Barrett
Level II High Honours



Monet Whitter
Level II High Honours



Naja Beach
Level II High Honours



Oscar Hernandez
Level II High Honours



Phillipa McLeary
Level II High Honours



Priyanka Devi Sobrun
Level II High Honours



Samuel McLaughlin
Level II High Honours



Selvin Caballero Julith
Level II High Honours



Shuwayne Fyne
Level II High Honours



Tanessa Charley
Level II High Honours



Taliyah Bennett
Level II High Honours



Tiara Graham
Level II High Honours



Aria Gooden
Level II Honours



Ayana Woolery
Level II Honours



Aysha Rickettes
Level II Honours



Breya Ebanks
Level II Honours



Britania Williams
Level II Honours



Callee Bush
Level II Honours



Cheyenne Johnson
Level II Honours



Christopher Herrera
Level II Honours



Conroy Fletcher
Level II Honours



Danae Prehay
Level II Honours



Darren Copeland
Level II Honours



Jada Scott
Level II Honours



Jahsaire Henry
Level II Honours



James Crooks
Level II Honours



Janiah Bodden
Level II Honours



Javonte Woolery
Level II Honours



Jodian Brown
Level II Honours



Joel Taylor
Level II Honours



Joey Parsons
Level II Honours



Joshua Ebanks
Level II Honours



Juarez Richards
Level II Honours



Kelano Bynes
Level II Honours



Rianna Jackson
Level II Honours



Rochelle Greene
Level II Honours



Rohan Antunez
Level II Honours



Ronny Pena Gonzales
Level II Honours



Sean-Michael Gocul
Level II Honours



Shadanna Dimanche
Level II Honours



Shelaiah Henry
Level II Honours



Theo Dawkins
Level II Honours



Tyric Taylor
Level II Honours



Zachary Tibbetts
Level II Honours



Zandie Smith
Level II Honours



Elia Eden
Level II High Honours



Haeli Skeele
Level II High Honours



Isabel Samuels
Level II High Honours



Isaias Pascual
Level II High Honours



Jacqueline Jackson
Level II High Honours



Jade Mckenzie
Level II High Honours



James Anderson
Level II High Honours



Janae Campbell
Level II High Honours



Javan Clarke
Level II High Honours*



Jaylin Johnson
Level II High Honours



Jaysie Allen
Level II High Honours



Leslie Laing
Level II High Honours



Lia Samuels
Level II High Honours



Nathaniel Gonzalez
Level II High Honours



Paul Carmola
Level II High Honours



Renee Serrant
Level II High Honours



Resan Foster
Level II High Honours



Ruby Pileta
Level II High Honours



Shira Dawkins
Level II High Honours



Swishanie Lewis
Level II High Honours



Taylor McElroy
Level II High Honours



Zoe Whorms
Level II High Honours



Brianna Livingston
Level II Honours



Calvert Ebanks
Level II Honours



Cavan Porter
Level II Honours



Charlene Seymour
Level II Honours



Aidan Vander Touw
Level II High Honours



Allison Flores
Level II High Honours



David Tibbetts
Level II High Honours



John Gayle
Level II High Honours



Kasandra DaCosta
Level II High Honours



Kenny Ryan
Level II High Honours



Eric Bernard
Level II Honours



Oresheena Stewart
Level II Honours



Hailee Hurlston
Level II Honours



Kanton Tibbetts
Level II Honours



Latoya Frazer
Level II Honours



Leymar Mclean
Level II Honours



Tianna Grey
Level II High Honours



Alex Anglin
Level II Honours



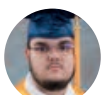
Alison Mendoza
Level II Honours



Jose Delgado
Level II Honours



Joseph Wagner
Level II Honours



Kanton Tibbetts
Level II Honours



Latoya Frazer
Level II Honours



Leymar Mclean
Level II Honours



Natalie Bodden
Level II Honours



Nathan Calles
Level II Honours



Nelda Hunter
Level II Honours



Sahadeo Sohan
Level II Honours



Sasha Parchman
Level II Honours



Twayne Foster Jr.
Level II Honours



Twayne Foster Jr.
Level II Honours



Twayne Foster Jr.
Level II Honours



Shyanne Stewart
Level II Honours



Tension Bodden III
Level II Honours



Yeahina Robinson
Level II Honours

LAYMAN E. SCOTT
SR. HIGH SCHOOL

LIGHT-
HOUSE
SCHOOL



Calum Walsh O'Brien
City & Guilds



Joshua Munoz
City & Guilds



Ministry of Education
Cayman Islands Government



EGA 5 DES 1 PRIMARY LEVEL TEACHING & LEARNING

This output met all targets as set out for the fiscal year.

- Total enrollment in government primary schools (reception to year 6) is 2,560.
- All primary schools in face to face learning from January to July 2021.
- 1:1 laptop initiative started across the primary schools.
- Science coaching across primary schools (All).
- Primary Years Programme exhibition at Prospect Primary School.
- Mathematics training across primary schools (All).
- All primary schools rated overall Satisfactory with improvements of Good and Excellent noted in several areas in the last round of school inspections by the Office of Education Standards.
- All assessments completed in June 2021 as scheduled.
- Some schools experienced spikes in positive COVID cases which resulted in the closure of George Town Primary School for an extended period of time in September 2021 and closure of Prospect Primary School for a shorter period.
- There were adjustments made to the end of Term 1 standardized assessments whereby the PUMA, PIRA and GAPS were administered to Years 1-6 as an option. The data garnered from the standardized assessments (PIRA, PUMA, and GAPS) will be reviewed early in January 2022 and schools were to use this information to identify appropriate interventions to close identified learning gaps.

CHALLENGES:

- Delay in annual fire inspections (all schools); these reports are needed as part of the Health and Safety requirements.

OUTPUT PERFORMANCE

EGA 6

DES 2 - SECONDARY LEVEL TEACHING & LEARNING

This output met all targets as set out for the fiscal year.

- Total enrollment in government secondary schools (year 7 to year 11) is 2,096.
- All secondary schools were inspected by Office of Education Standards (OES) and two attained Good grades with Clifton Hunter High Schools attaining a satisfactory grade. All high schools therefore improved since the last inspection cycle. The Ministry of the Education held celebratory events for those schools that attained the grade of Good.
- 1:1 laptop initiative started across the secondary schools.
- John Gray and Clifton Hunter High Schools closed on Thursday, 7 October 2021, this was one week early due to a growing number of teachers that were required by Public Health to isolate.

CHALLENGES

- The review of the Key Stage 3 curriculum recommenced in September 2020 and was due be completed with a drafted curriculum document by July 2021. Implementation planned to commence at the beginning of the 2021-2022 school year, but due to COVID 19 and the issues with staffing, this has slowed the roll out and the completion of the document.
- Teaching staff at John Gray and Clifton Hunter were significantly impacted by COVID 19, and schools were innovative in finding ways to cover classes and ensure student safety.

OUTPUT PERFORMANCE

EGA 7

DES 3 - TEACHING & LEARNING AT LIGHTHOUSE SCHOOL

This output met all targets as set out for the fiscal year.

- Total enrollment in The Lighthouse School is 118.
- The school has maintained its accreditation as an ASDAN SCHOOL OF EXCELLENCE, and received a rating of Good in the last round of inspections by the Office of Education Standards (OES).
- The delivery of the National curriculum has been adapted to meet the specific needs of students at the Lighthouse School (LHS).
- The output provides for six specialized programmes that meet the following needs of students: ASDAN Vocational; City & Guild Programme Vocation; Autistic Spectrum Disorder (ASD); Profound Multiple Learning Disorder (PMLD); Mild Learning Disorder (MLD); and Severe Learning Disorder (SLD).
- The school successfully moved its Key Stage 3 (KS3) MLD class to a newly introduced Learning Support Class (LSC) at the John Gray High School. The proposal for a KS2 LSC has been submitted.
- A satellite class at Joanna Clarke Primary School was established which has accommodated one of an approved two additional ASD classes; the second class will be housed in a modular provision at the school which is slated for completion by the end of Term 2 of the current academic year.
- This year two more students have sat the City & Guild assessment.
- The construction of the second phase for LHS has been submitted for approval.

CHALLENGES

- The LSC initiative at JGHS will require additional urgent expansion to a KS4 provision as the students transition to the new Key Stage.
- The school has reached its full capacity with a population total of 121 students as of December 2021. Based on the existing wait list and the indicated potential number of students joining the intake class from the Early Intervention Programme (EIP), critical capacity challenges will need to be addressed urgently.

OUTPUT PERFORMANCE

EGA 7

DES 4 - SCHOOL INCLUSION SERVICES

This output met all targets as set out for the fiscal year.

- The KS1 & KS2 units met their targets for the year. Both units are operating with a waiting list due to the increase in demand from the primary schools.
- The KS3 & KS4 units saw reduced numbers throughout this year.
- There was a pilot of an Academic Support Programme designed for students who were disengaged from their learning and presented work avoidance behaviors at school. The ASP provided academic instruction and support to assist students in completing SBAs or other academic materials required for external examinations.
- Cornerstones received approval from the Ministry to pilot a 12-week intervention programme for a cohort of students for a defined period. Several KS-3 students from the two high schools were identified as meeting the criteria. The programme was successful for some students.
- DES is working in collaboration with the Senior Policy Advisor in the Ministry to review the remit/services of the unit.

CHALLENGES

- With the decentralization of the School Inclusion Specialists provision from DES to the schools, the output related to primary and secondary inclusion support will need to be moved to DES 1 and DES 2.
- COVID impacted all the units under this output throughout the year. The units also had periods throughout the year that they had to transition students to a hybrid form of learning which entailed remote learning and paper packs.
- The physical space at the Transition Unit continues to be a concern, and there is a waiting list for this unit, however students are receiving additional specific therapeutic support through a priority rating system that is used by the team.

OUTPUT PERFORMANCE

EGA 7 DES 5 - STUDENT SERVICES

This output met all targets as set out for the fiscal year.

- The Speech and Language Therapists (SALT), Occupational Therapists (OT), and Counselling teams were impacted by secondments and staff turnover in the last two terms. This was addressed through acting responsibilities for team members, staff committing to additional caseload numbers, and seeking locum coverage through private providers.
- Additional Educational Psychologists, Special Education Needs and Disabilities (SEND) Data Officer, and SEND Support Officer are important posts needed to support the compliance with the new Code of Practice.

CHALLENGES

- The software used to track the work of the specialists was unavailable for a period of time due to the billing processes of the company; DES is looking into a more viable tracking solution which will allow data recording and analysis with fidelity.
- The orders for these specialist teams present a challenge as they have been significantly delayed through the shipping process.

OUTPUT PERFORMANCE

EGA 8 DES 6 - OPERATIONAL SCHOOL SUPPORT SERVICES

This output met all targets as set out for the fiscal year.

- Tendering for Security, Transportation and Janitorial Services completed in May & August 2021.
- Business Services Unit assisted with the New John Gray High School (NJGHS) Fixtures Furniture & Equipment tender until October 2021, when the responsibility was transferred to the NJGHS Project Manager.
- Procurement Officer is presently Acting Head of Business Services and temporary staff is employed to provide administrative support for the Business Services Unit.

OUTPUT PERFORMANCE

EGA 8 DES 10 - FACILITIES MAINTENANCE SERVICES

This output met all targets as set out for the fiscal year.

- The DES FM Team maintains 20 facilities across the government school system, spread among Grand Cayman, Cayman Brac and Little Cayman.
- The Facilities Unit was able to make internal system changes backed by relevant training, which allowed for greater efficiency and a reduction in expenditure. The savings realized by tighter procurement scrutiny was channeled into a large summer works programme. This was implemented across all schools and saw major painting and landscaping works being done. Cleaning and clearing of all deep wells and catch basins, tree trimming, deep cleaning of classrooms and air quality testing.
- Major achievements were the purchase of tents which eliminated renting tents indefinitely, signing of contracts for lockers and laboratory furniture for Layman Scott High School, contract signing for the Waste Water System replacement at Lighthouse School and Red Bay Primary School, resolution of a long standing air quality issues at Red Bay Primary School, reengaging the services of the Public Work Department (PWD) to be the contractor of note on most small to medium repair projects, completion of design works for the library upgrades at Red Bay Primary, supplying picnic tables for SJACPS and engaging with the prison service to produce furniture for the schools.
- Training has been a critical component for the facilities team members; training in procurement was facilitated by the Chief Procurement Officer. 1 member is pursuing the ILM 3 and another the ILM5 leadership programme.
- Airconditioning supply glass and doors

CHALLENGES

- Several projects were severely delayed by the unavailability of raw material for manufacture and by the significant increase in cost. Major areas affected were air condition units, glass and doors.

OUTPUT PERFORMANCE

EGA 6 DES 11 - FURTHER EDUCATION PROGRAMME

This output met all targets as set out for the fiscal year.

- 158 students enrolled in the advanced Dual-entry programme (12 students at Cayman Prep and High School; 6 enrolled in overseas institutions; 22 at St. Ignatius Catholic School; and 118 at the University College of the Cayman Islands) and 266 enrolled at Cayman Islands Further Education Centre (CIFEC) for the 2021-2022 academic year (August 2021 to June 2022).
- A wide range of Technical and Vocational Education and Training (TVET) subjects are on offer at CIFEC, including: BTEC Art, Beauty Therapy, Business Levels 1 & 2, Creative Media Production Levels 2 & 3, Health & Social Care, Hospitality Level 1 & 2, Information Technology Certificate and Extended, Sport, Work Skills Level 1 & 2, City & Guilds Construction Levels 1 & 2, Beauty Therapy, IMI Auto Motor Mechanics Levels 1 & 2.
- Due to COVID restrictions, adjustments were made to the Water Sports Apprenticeship programme whereby students attend two days of work placement with Go Pro Diving and three days at school. The PWD Apprenticeship programme was not offered at the beginning of the 2021-2022 school year; however, students with interest in the field were found work placements with construction companies as an alternative.
- The options for re-sitting and/or registering for additional subjects in CSEC Math, English A, Social Studies, and Human & Social Biology, and Electronic Document Preparation and Management (EDPM) were again presented this year.
- The subject offering is well supplemented and enhanced by targeted career guidance, advisory and counselling for all students in the further education programme.

CHALLENGES

- There was no Career Fair held in September 2021 due to COVID cases in the community. The career staff successfully found work placements for most students, despite the difficulties posed by the community outbreak.
- Twelve companies withdrew from participating in the internship programme due to COVID-19 concerns. Students impacted by the withdrawals are engaging with the Career Services Team and efforts are still being made to have them participate in an internship.

OUTPUT PERFORMANCE

EGA 10 DES 12 - SCHOOL IMPROVEMENT SERVICES

This output met all targets as set out for the fiscal year.

- Opportunities for staff to act in new capacities in the Data and Testing Unit arose through the resignation of one Officer and a transfer request from another. One of these posts was filled by transfer; the other post remains unfilled. Officers were redeployed and a temporary staff was added to the team to ensure continuation of services to customers and adequate response times.
- Adhering to COVID restrictions and alterations in the examination schedules resulted in decreased costs associated with the administration of examinations.
- In addition to the Annual Report on School Performance and Development which was prepared, the DES Team also provided advise, monitored and reported on 15 School Improvement Plans.

CHALLENGES

- The greatest impact was evidenced in the disruption to education systems and school closures. This was particularly evident in the activities surrounding the preparations for, the administration of and the reporting of external examinations. Some Boards opted to cancel the administration of examinations and use moderated teacher judgements to report results; others used a modified version of the examinations and school-based assessments to arrive at results. Delayed results release mandated the development, approval, and implementation of an approach to selecting students transitioning to the Dual Entry Programmes.

INFORMATION, COMMUNICATIONS & TECHNOLOGY SERVICES UNIT

BROAD OUTCOME:

- **The Best Education Opportunities for All Our Children**
-

Last year (2021) was quite challenging for the ICT unit; however, the unit accomplished much despite the COVID pandemic. Special acknowledgment and acclamation must be extended to the entire ICT staff for their dedication to ensuring that students were provided with a government-issued laptop throughout the year.

The unit has grown exponentially and has exceeded its stance as the largest network in the Cayman Islands, having the most devices to manage daily.

IN 2021, THE ICT UNIT WAS ABLE TO:

- Procured and delivered 762 additional laptops for Secondary schools
- Procured 120 iPads for the LHS school
- Procured and delivered 2064 laptops to primary schools
- Perform a network infrastructure upgrade in all Government schools, including Cayman Brac
- Network switch upgrade to increase performance and resilience of the network
- Wireless access points upgrade to improve performance of the wireless network and accommodate the increase in wireless device count





- Add additional bandwidth (internet speed) upgrade to all Primary schools
- Add additional internet connectivity in Primary schools to 300Mbps
- All schools now have two internet service providers
- Configure and rollout Microsoft 365 (Office 365) to all school staff and students
- Creation of MS Teams groups for all classes across Primary & Secondary
- Rollout on a wide scale remote monitoring & management tool all devices
- Deploy Next-Generation endpoint protection to secure all devices
- Deploy content filtering tool to all laptops (for both staff and students) to provide safe internet access while away from the school campus
- Leverage the existing cloud-based platform, Microsoft Endpoint Manager (Intune), which is included in the Microsoft 365 suite, to configure and manage student laptops for 1:1 Initiative. Significantly reducing setup time required.
- Procure 100 laptops for teacher lifecycle replacements and new school staff
- Setup & loan of 668 laptops for remote learning home use by students during COVID-19 school shutdowns from March to June 2020

- Implementation of Pilot program for SeeSaw learning platform for Primary Schools
- Hire an ICT manager to oversee the functioning of the unit
- Hire three additional Junior ICT Administrator to support the student 1-1 laptop initiative

A genuine thanks to the many hardworking staff of the Ministry of Education who have worked through difficult situations during 2021 while ensuring that world-class education is delivered to the Cayman Islands.





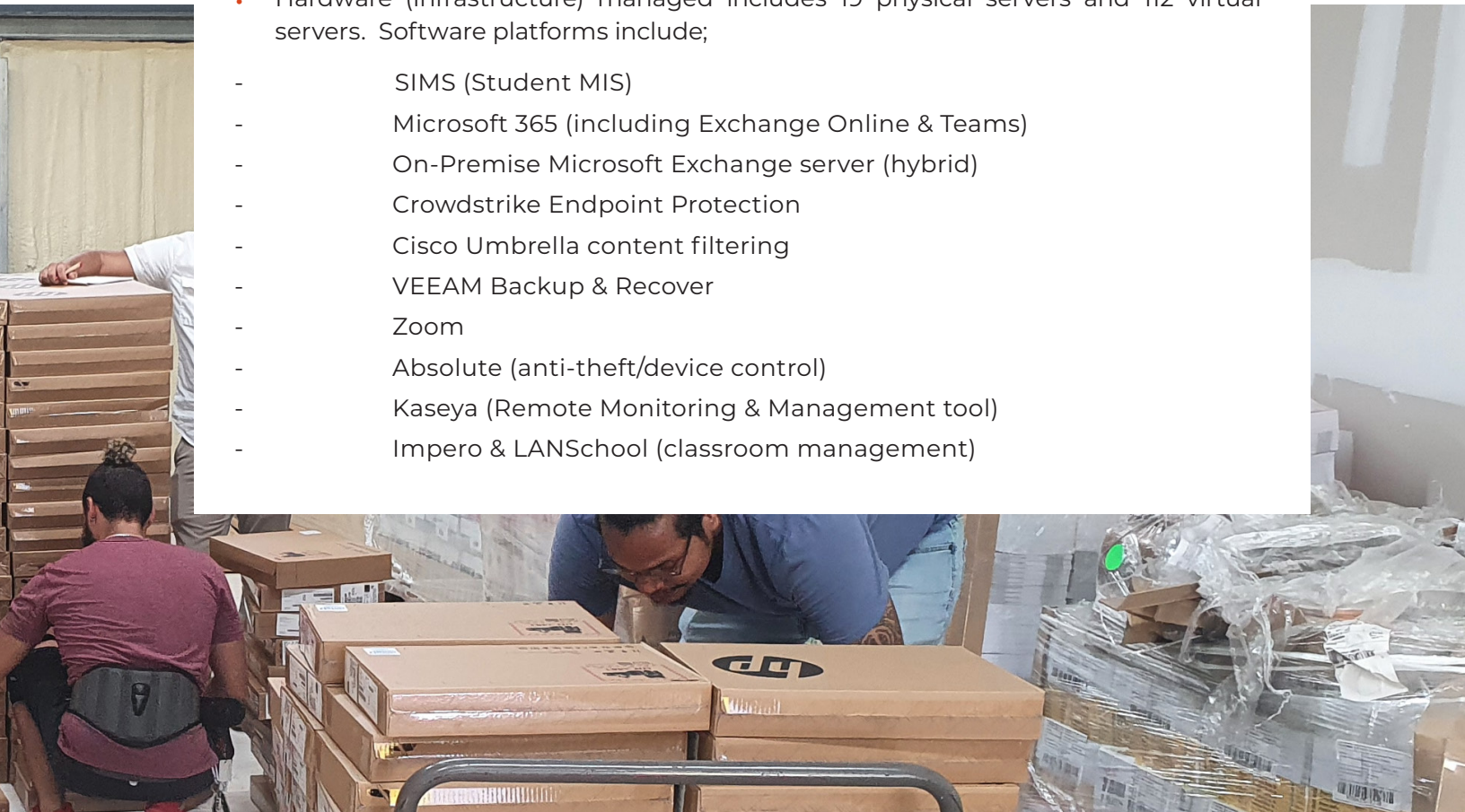
INFORMATION, COMMUNICATIONS AND TECHNOLOGY SERVICES OUTPUT PERFORMANCE

EGA 10

MEG 6 - INFORMATION, COMMUNICATIONS AND TECHNOLOGY SERVICES

This output met all targets as set out for the fiscal year.

- The ICT team manages 18 sites across the government school system, spread among Grand Cayman, Cayman Brac and Little Cayman.
- ICT support for end-users increased drastically due to the introduction of the student 1 to 1 laptop initiative. Additional support was required to address the needs of the end-users, especially students using ICT laptops remotely.
- The number of laptops and desktops supported increased from 3900 to 7900.
- 315 wireless access points were deployed and 30 internet connections commissioned (Including DIA, ADSL, Fibre broadband & WiMax connections) to coincide with the student laptop initiative, which resulted in extra-long hours being worked, sometimes on weekends and long hours at nights.
- Hardware (Infrastructure) managed includes 19 physical servers and 112 virtual servers. Software platforms include;
 - SIMS (Student MIS)
 - Microsoft 365 (including Exchange Online & Teams)
 - On-Premise Microsoft Exchange server (hybrid)
 - CrowdStrike Endpoint Protection
 - Cisco Umbrella content filtering
 - VEEAM Backup & Recover
 - Zoom
 - Absolute (anti-theft/device control)
 - Kaseya (Remote Monitoring & Management tool)
 - Impero & LANSchool (classroom management)





SCHOLARSHIP SECRETARIAT UNIT

BROAD OUTCOME:

- **The Best Education Opportunities for All Our Children**

The Scholarship Secretariat Unit provides administrative services for the delivery of scholarship programmes for the Ministry of Education. These Scholarships are awarded by the Education Council, to support advancement in tertiary education both locally and overseas. The Secretariat is responsible for the management of the application, the award/disbursement stages as well as monitoring of scholarships to ensure compliance with the Education Council scholarship criteria and standards.

The Scholarship Secretariat has several highlights for the 2021 academic year. There was an increase in the number of applications in comparison to the previous year, by almost over 100 new applications. The Government approved the increase for both the undergraduate and post-graduate scholarship awards to meet the demands of increased tuition and accommodation costs across universities. Undergraduate scholarships were increased from up to \$20K (KYD) to \$30K (KYD) per annum and postgraduate scholarships from up to \$25K (KYD) to \$35K (KYD).

As an incentive for more applicants into the Education field, an Education (Teaching) Scholarship was launched for up to \$35k (KYD) per annum. The Government also provided a one-time stipend of up to \$1500 (KYD) to address the issue related to additional costs for travel, due to COVID when seeking student visas overseas.

In 2021, to ease the burden of the cost of post-secondary education, the Government increased A'Level scholarship funding for approved Caymanians to an amount that covers the current tuition fees for both years of study at the two local A' level providers.

2021 also saw a significant change in the manner in which the Secretariat will be managing the application process for all scholarships and tracking of awarded scholarship funds through the implementation and launch of a new online application and scholarship management portal at www.moescholarships.gov.ky. The Secretariat was pleased to collaborate with the team in E-Gov on this project and improving services to the public. The new application log on system is facilitated through the E-Services single sign on system and will allow applicants to access other government online services easily.



NEW SCHOLARSHIP APPLICATIONS:

240

**NEW 2021
OVERSEAS
SCHOLARSHIPS
AWARDED**

CI\$3.6M

TOTAL BUDGET

380

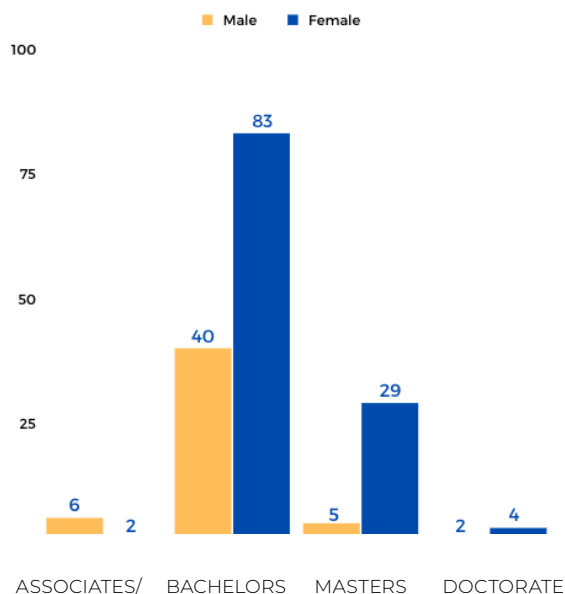
**NEW 2021 LOCAL
SCHOLARSHIPS
AWARDED**

CI\$1.6M

**TOTAL BUDGET
ALLOCATED**

NEW OVERSEAS SCHOLARSHIPS

2019-2020 NEW OVERSEAS SCHOLARSHIPS

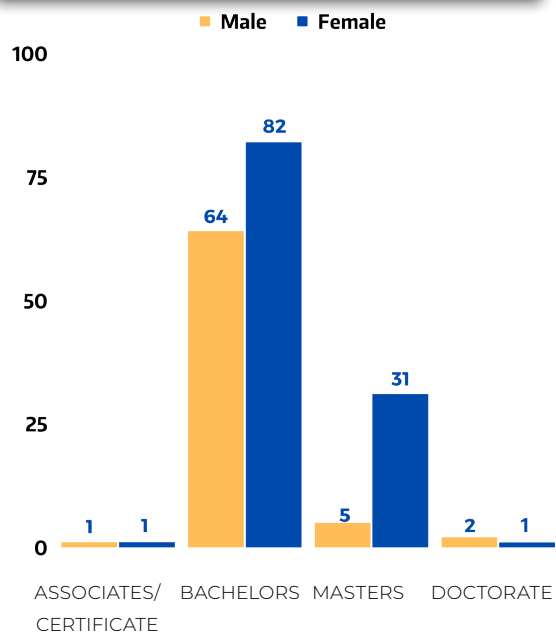


2019-2020 MAJORS

SOCIAL & BUSINESS STUDIES	66
MEDICINE, HEALTH RELATED & VETINARY	39
EDUCATION RELATED STUDIES	27
ENGINEERING, TECHNOLOGY & SCIENCE	17
HUMANITIES	15
PROFESSIONAL	7

53 MALE 118 FEMALE TOTAL: 171

2020-2021 NEW OVERSEAS SCHOLARSHIPS

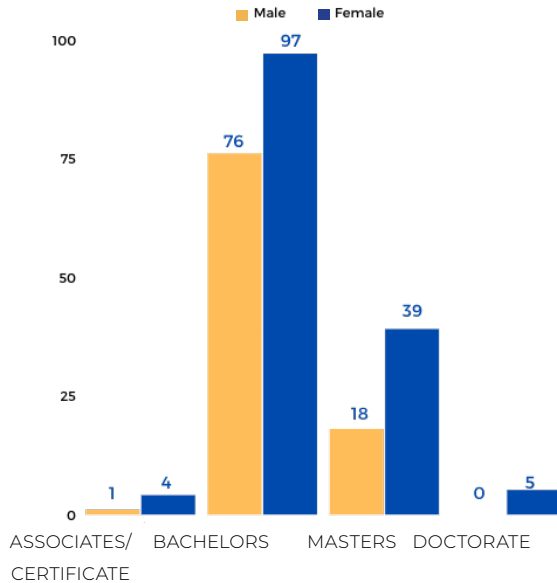


2020-2021 MAJORS

SOCIAL & BUSINESS STUDIES	68
ENGINEERING, TECHNOLOGY & SCIENCE	41
MEDICINE, HEALTH RELATED & VETINARY	39
EDUCATION RELATED STUDIES	18
PROFESSIONAL	12
HUMANITIES	9

72 MALE 115 FEMALE TOTAL: 183

2021-2022 NEW OVERSEAS SCHOLARSHIPS



2021-2022 MAJORS

SOCIAL & BUSINESS STUDIES	81
ENGINEERING, TECHNOLOGY & SCIENCE	52
MEDICINE, HEALTH RELATED & VETINARY	42
EDUCATION RELATED STUDIES	24
HUMANITIES	24
PROFESSIONAL	17

95 MALE 145 FEMALE TOTAL: 240



SCHOLARSHIP SECRETARIAT UNIT OUTPUT PERFORMANCE

EGA 1 MEG 9 - SCHOLARSHIP & GRANT ADMINISTRATION SERVICES

- The Scholarship Secretariat monitors 1,527 scholarship recipients (782 Overseas & 745 Locally). Local scholarship recipients are enrolled in years 12 & 13 in the private high schools, at University College of the Cayman Islands, International College of the Cayman Islands, Truman Bodden Law School and University of the West Indies Open Campus.
- There was an increase in scholarship funding to account for costs associated with COVID related costs for student visas. There were also several increases in the scholarship award amount to meet the increase in university tuition and accommodation fees. The new platform for the application portal and management of scholarship awards was implemented for the overseas applications. Work continues on the system to prepare it for the local applications in 2022 and other management tools, two additional temporary staff were brought on to assist with the demands related to the increase in support required for regular scholarships and portal system.

CAYMAN ISLANDS PUBLIC LIBRARY



BROAD OUTCOME:

- **The Best Education Opportunities for All Our Children**
 - **Stronger Communities and Support for the Most Vulnerable**
-

The Cayman Islands Public Library Service (CIPLS) is responsible for the central George Town Library Service and five community branch libraries. It serves as a community destination for information access, with a special broad outcome to support literacy for all our children. The CIPLS' programmes are also focused on senior citizen inclusiveness, community-related interests and diversity.

The CIPLS consistently strives to provide world-class customer service to students, families, professionals and the islands' most avid information seekers.

KEY INITIATIVES

As the national provider of information access services in the Cayman Islands, the CIPLS develops and delivers a variety of services such as Book Mobile delivery, interlibrary loan transfer, wi-fi and computer access and printing services.

NEW FOR 2021

2021 was a monumental year for the CIPLS, which offered its usual high-caliber programmes such as Computer Basics, Music at the Library, Children's Story Time and Toon & Popcorn movie days. Additionally, the libraries launched several new and exciting initiatives such as Family Rhyme Time for newborns and toddlers, beginner and intermediate American Sign Language workshops, and the Cayman Young Writers competition for aspiring writers.

One of the most bittersweet developments of the year was the launch of the CIPLS Literacy Month calendar which featured daily activities for the month of September and nine signature programmes, including the Cayman Islands Book Fair. Unfortunately the majority of programs were canceled due to COVID restrictions following a series of outbreaks in public schools. CIPLS has plans to offer a full calendar again in 2022.

TOWN HALL SCHOOL REUNION

In late July, the West Bay Public Library organized and hosted a special event for past students of Emily "Teacher Redley" Powery and the West Bay Town Hall School. The event was praised for its relevance and more than fifty past students had an opportunity to see old classmates, swap life stories, and enjoy live presentations from the CIPLS Director the late Paul Robinson, Ms. Daphne Orrett, Mr. Curtis Barnett, and Ms. Reina Jefferson.

Due to the success for the event, the attendees have requested similar gatherings to preserve the history of West Bay and the advancement of education in the Cayman Islands.

WEST BAY BRANCH MANAGER RECEIVES AWARD

In recognition of her outstanding customer service to the people of her community the West Bay Library Branch Manager Marcia Davis was nominated for the Chief Officer's Choice award for November 2021. Ministry of Education Acting Chief Officer Lyneth Monteith presented the award on Friday, 28 January at a special meeting which included colleagues from the CIPLS and Ministry personnel.

ANOTHER SUCCESSFUL SUM PROGRAMME

Despite the presence of a global pandemic, two tropical storms, several power outages and the closure of 3 libraries, 70 students successfully completed the 2021 Summer Reading Challenge.

The Challenge, which seeks to develop lifelong readers, and encourages all participants to enjoy reading over the summer, is one of the longest running and arguably the most CIPLS has to offer.

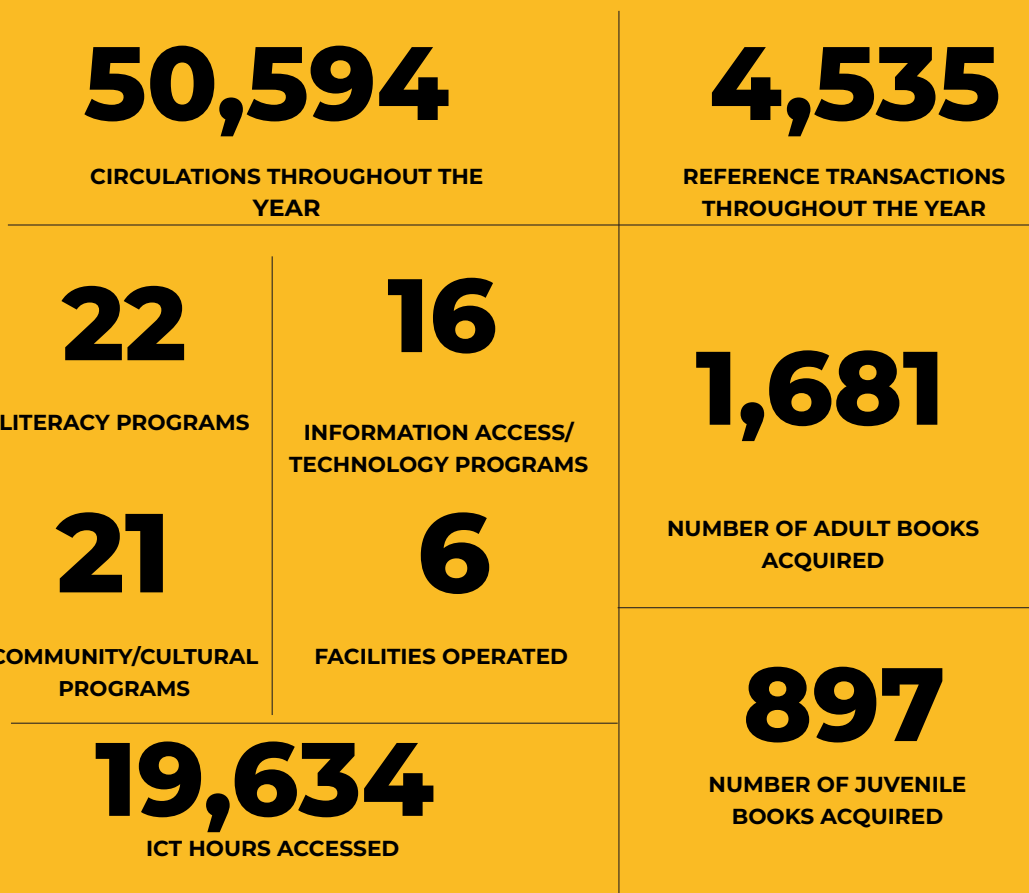
Since 2013, more than 900 students have accepted the challenge and set out on a path to improve their relationship with reading. The end result is nothing short of remarkable.

While the majority of finalists completed the challenge by meeting or marginally exceeding the required criteria, this year, a significant number of challengers eclipsed previous records by astonishing numbers.

TITLE CHANGED TO HONOUR LATE DIRECTOR

The Library's beloved Director Paul Robinson suddenly passed away on Saturday, 30 October, leaving a plethora of family, friends and staff in a state of shock and dismay. "Mr. Paul's" (as he was affectionately known) made a tremendous impact and left his legacy of positivity. The CIPLS and its partners are seeking to honour him with various upcoming initiatives. The first of which is the change of title of the annual Storyboard Competition to the "Paul Robinson Storyboard Competition". Paul was a true gentleman who exuded passion for literacy and personal development and his name will ring on throughout the libraries for years to come.

CAYMAN ISLANDS PUBLIC LIBRARY STATISTICS



CAYMAN ISLANDS PUBLIC LIBRARY SERVICE OUTPUT PERFORMANCE

EGA 4

LIB 5 - COMMUNITY INFORMATION, EDUCATION & RECREATIONAL RESOURCE CENTRE

This output met most of its targets as set out for the fiscal year.

- The CIPLS in addition to the main branch in George Town, also operates in the five districts. These branches are the East End Library, the North Side Library, the Vernon L. Jackson Memorial Public Library (Bodden Town), the Emily "Teacher Redley" Powery Memorial Public Library (West Bay) and the Cayman Brac Library
- The CIPLS performed well for the first 8.25 months of the year due to the absence or relatively low cases of COVID-19 in the community. However, following outbreaks within the public schools in early September, some outputs were affected due to reduced visitation and cancellation of all gatherings including conference facility bookings, programmes and meetings.





EARLY CHILDHOOD CARE & EDUCATION UNIT

BROAD OUTCOME:

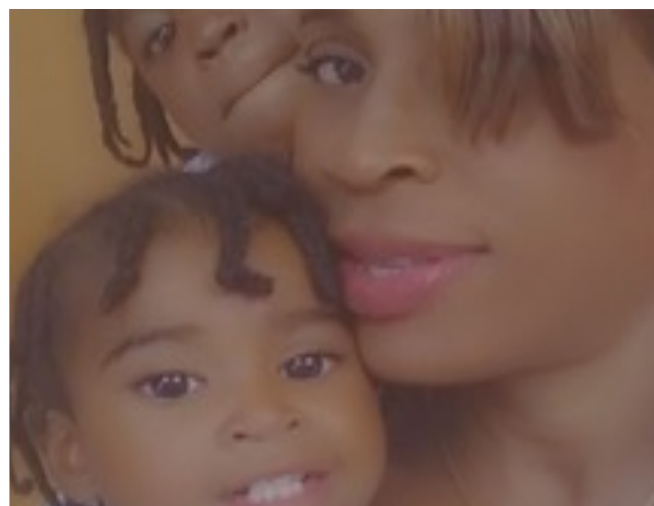
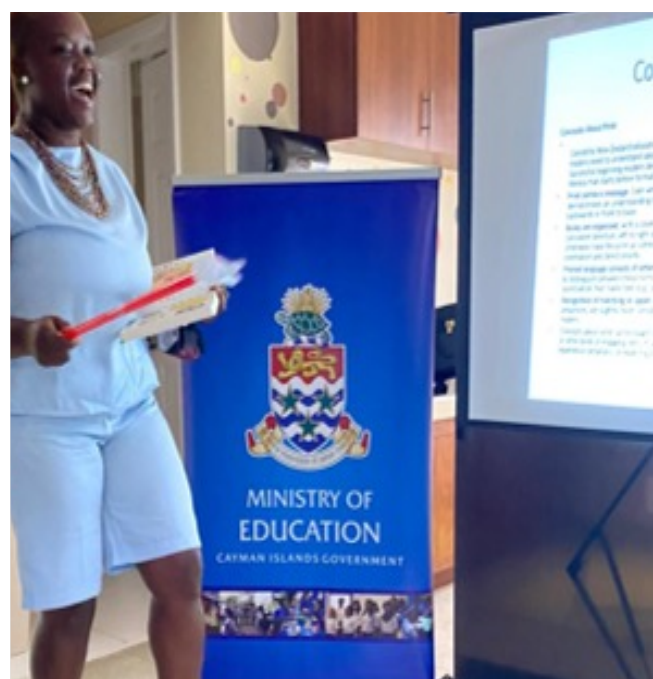
- **The Best Education Opportunities for All Our Children**
 - **Stronger Communities and Support for the Most Vulnerable**
-

Since 2011, the Early Childhood Care and Education Unit has worked continuously to provide services aimed at enhancing the quality of and access to early childhood care and education for Caymanian families.

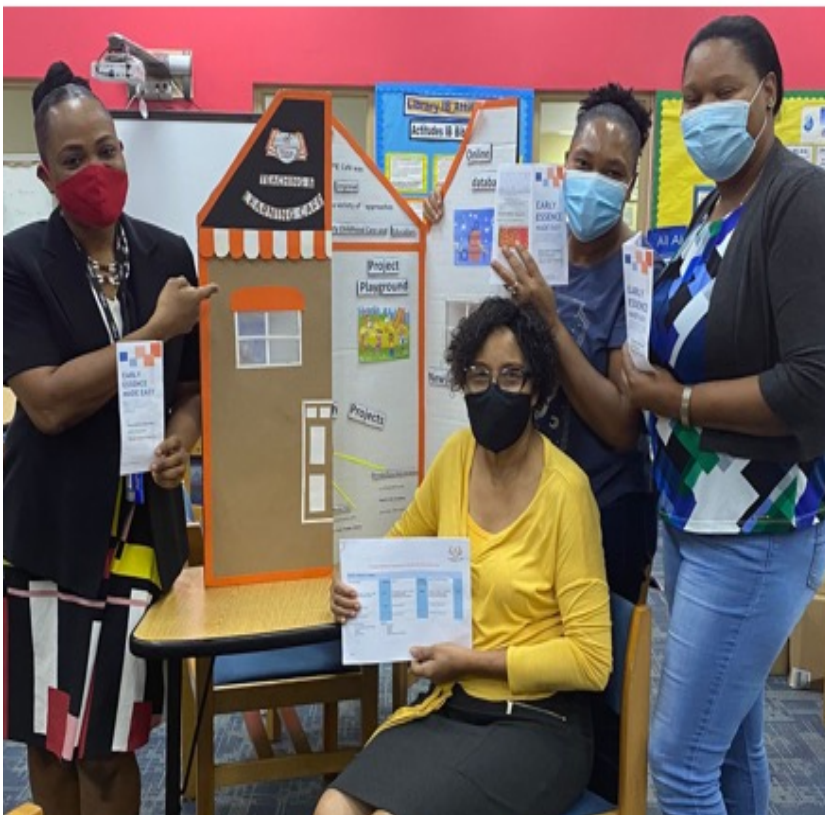
Early Childhood Education is a critical component in improving the lives of our children and families. Many stakeholders contribute to quality experiences and compassionate care for young children in the Cayman Islands. It is imperative that the stakeholder groups are educated and guided with laws, policies, and information to ensure that the environment and interactions are purposeful to ensure that every moment of each child's life is optimal. Hence, since 2011, the Early Childhood Care and Education Unit, within the Ministry of Education, aims to make the Cayman Islands a country that supports the growth and development of all children with a vision that every child is a learner. This need is supported by developing and implementing evidence-based actions such as those highlighted going forward:

- The establishment of an Early Childhood Leadership Lab to support leadership development.
- Collaborated with the Wellness Centre to provide training the “Growing Brain” for over 100 parents and caregivers.

- The establishment of a Teaching and Learning Café to empower teachers and model best practices
- Re-registration of early childhood centres
- The introduction of an E-Teaching and Learning Café where vlogs, model lessons and best practices are shared across the early childhood sector
- Inter-ministerial collaboration on working with families (FRC & EIP)
- The introduction of “Each One Teach One” where staff visit centres that are good or better
- The development of an online ECCE MasterClass programme where aspiring ECCE practitioners across the Caribbean (Guyana) are mentored in best practices in early childhood education
- The approval of the Early Childhood Assistance Funding (ECAP) to over 100 families to provide children’s access to early childhood provision
- The development and piloting of an early literacy programme
- Collaboration with private agencies for community outreach (SMART START, with LIFE)
- Introduction of Early Years SENCOs/ SEN Support



MORE ABOUT THE EARLY CHILDHOOD CARE & EDUCATION UNIT

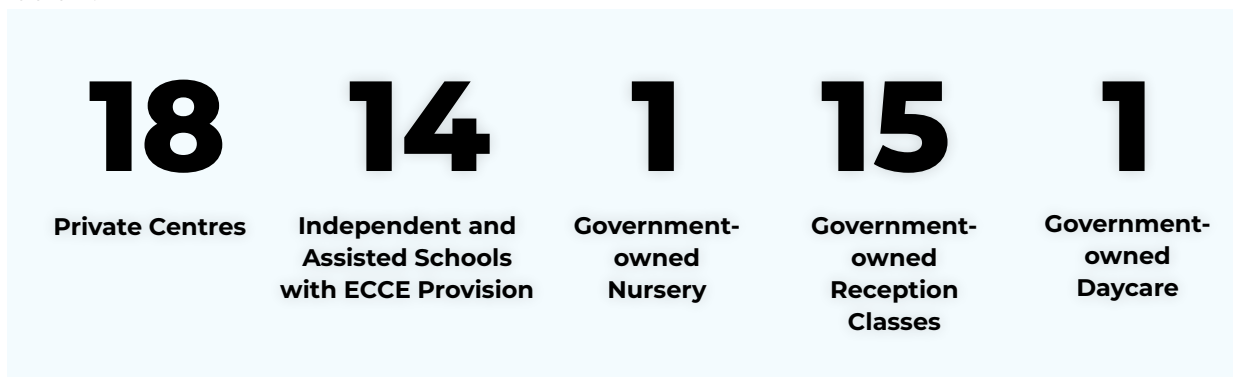




EARLY CHILDHOOD CARE & EDUCATION STATISTICS

TOTAL NUMBER OF ECCE PROVISION IN THE CAYMAN ISLANDS 2019-2021

There is a total of 49 early childhood provisions in the Cayman Islands. See the breakdown below.



GOVERNMENT-OWNED EARLY CHILDHOOD CARE AND EDUCATION PROVISION

There is one early childhood and one nursery located in Cayman Brac. The Government primary schools also offer a total of 15 Reception provisions for four-year-old Caymanian children. Every government school has at least one Reception Class.

PRIVATE EARLY CHILDHOOD CARE AND EDUCATION PROVISION

The private sector provides the majority of ECCE offerings in the Cayman Islands. There are currently 18 private centres. In addition, there are 14 independent and assisted schools offering early childhood provision in Grand Cayman.

ENROLMENT TRENDS IN THE EARLY CHILDHOOD SECTOR

Enrolment in private early childhood centres and independent and assisted schools is ongoing throughout the academic year. Enrolment rates in the early childhood care and education (ECCE) sector are expressed as the total number of children enrolled in each centre at the time of data collection. Generally, the reported figures are based on registration and do not distinguish between full-time and part-time enrolment. Enrolment of children birth to 2 years has decreased over the two year reporting period. This decrease may be attributed to COVID -19 and the fact that a large number of service providers are no longer operating this section of **their provision. See below.**

Whilst there have been a few known breeches of the space ratio regulation, most early childhood provisions enrol children within the stipulated guidelines.

BREAKDOWN OF ENROLMENT

PERIOD	BOYS	GIRLS	BIRTH -1	1 YRS.	2 YRS.	3 YRS.	4T YRS.	TOTAL ENROLLMENT
2019 - 2020	590	603	55	184	329	375	250	1193
2020 - 2021	582	616	49	142	323	398	286	1198

Statistical data collected by the Early Childhood Care and Education Unit (October 2019 & October 2020)

TEACHER-CHILD RATIO IN ECCE PROVISION IN THE CAYMAN ISLANDS 2019-2021

Except in a few instances, the teacher-child ratio was adhered to during the reporting period. Table 3 shows the regulatory expectations to which the early childhood provisions adhered.

AGE RANGE	# OF ADULT STAFF	# OF CHILDREN
BIRTH - 12 MONTHS	1	3
12 MONTHS-24 MONTHS	1	4
24 MONTHS – 36 MONTHS	1	6
36 MONTHS – 48 MONTHS	1	10

Extracted from the Education Council Guidelines for Early Childhood Centres (2013, p.,43)





EARLY CHILDHOOD CARE & EDUCATION UNIT OUTPUT PERFORMANCE

EGA 10

MEG 7 - EARLY CHILDHOOD CARE AND EDUCATION UNIT

This output met most of its targets as set out for the fiscal year.

- The ECCE Unit is proud to report a total of 208 support visits to ECCE centres and Reception classes
- In the second half of the year, the ECCE Unit launched “Family Circle”. Family Circle is a multiagency ECCE Hub that provides support and training for families of young children.
- Also, the ECCE Unit partnered with a number of agencies to fully re-register over 5 early childhood centres and started the process of updating the Education Council Guidelines with the aim of expanding offerings in the early childhood sector.

CHALLENGES

- The community spread of COVID -19 prevented the ECCE Unit from having many planned face-to-face training and support sessions.
- Despite our best effort, it should be noted that the two targets remained incomplete.
- Transition plan developed/reviewed to support parents, early childhood centres and schools: Even though the aspect related to the transition of children with Special Educational Needs was completed, the target was not fully met. This target was not fully realized due to a number of transitions in the ECCE Unit, and the ECCE Unit being short-staffed.
- Likewise, the target, Document prepared/reviewed detailing options for expanding offerings in the early childhood sector and presented to the Minister and/or Education Council: Documents related to expanding the early childhood sector were prepared and submitted for review. However, under the new leadership of the ECCE Unit and other Ministerial priorities, the action was not fully completed. This target is marked to continue in 2022.





**TRANSITIONED OUT DURING
THE YEAR**

LANDS AND SURVEY

Lands and Survey entered 2021 with cautious optimism that the local property market would maintain some positive growth; the Covid 19 impact seemed to be reducing and our own business operations were getting back to normal, albeit with partial 'home-working'.

Once the year got underway, local market activity proved quite exceptional and translated to all sections of the Department experiencing extremely high transaction volumes / heavy workloads; all land-related activity increased substantially, from the QA of sub-division surveys and new-strata plans, adding new developments to our mapping system, providing new 'street names & numbering', to the processing of property transactions (including registering transfers, charges, stays and leases to the assessment & collection of Stamp Duty & Fees).

Of vital importance, the record-breaking CI\$52m Stamp Duty income collected by Lands & Survey helped offset losses experienced across other Government sectors due to COVID-19.

For the first six months of 2021 the following was reported:

VALUATION

11 valuation reports were completed relating to Government land purchases, 1677 valuation assessments undertaken for Stamp Duty, 2 land purchases completed and 14 new leases /

lease renewals were completed .

SURVEY

23 cadastral and topographic surveys were completed to aid land development and 135 surveys were authenticated.

LAND REGISTRY

A total of 482 new parcels were registered and 5510 documents were issued and commercial leases assessed.

GIS

Increased their licensed subscribers from 851 to 902, some 81 training sessions were held and 866 mapping products were produced for customers. A total of 127 street name and building numbers were approved.

FINANCE

Delivered strong support to our other sections, in particular collecting Stamp Duty on a property transfer value exceeding CI\$688m.



DEPARTMENT OF AGRICULTURE

The DOA production and sale of plants exceeded the half year forecasted projections for the 2021 fiscal year. While this is often normal in the first half of the year due to the inclusion of the annual agriculture show plant sales, there was also a marked increase in demand for small vegetable plants and fruit trees during the first half of the year as there was a renewed interest in planting vegetables as well the fact that seedlings were the most accessible to the recipients of the COVID-19 Farmers Assistance Programme that included homeowners, backyard farmers, and registered farmers. During the period under review and in the absence of the three Agricultural Shows, the Department arranged plant sales in all three islands to satisfy the demand.

Despite a significant increase in demand for department services, particularly in terms of propagation of planting material and extension queries, the Department's agronomy unit still managed to successfully undertake three face to face training interventions. Two of these were conducted in Cayman Brac, teaching farmers and backyard gardeners the skills related to budding and grafting of fruit trees.

The Agronomy unit hosted two training interventions during the period, designed to boost technical capacity in the sector.

Plant Propagation Training (Grafting), conducted in Cayman Brac. The training outlined the definition of grafting, the purpose of grafting, the difference between scion and rootstock, tools of the trade and demonstrated the practice of grafting. The practical sessions were done using avocado or mango plants. The training was divided into two session to accommodate practical (hands-on) training of participants. A total of twenty five (25) persons





TRANSITIONED OUT DURING THE YEAR

attended and each participant was allowed to graft a plant of choice, under the supervision of the Horticultural Technician. The plants were maintained by the department and if the grafts were successful, the attendees were able to purchase their grafted tree at a 50% discounted price. Participants were also able to order, grafting tools through the DOA at cost.

In June, the Department of Agriculture in conjunction with Movers for Life held the first session on Backyard Gardening along with a Garden Tour. The training outlined the steps involved in starting up a home garden. The training was designed for participants with interest in backyard gardening, eating healthier by growing what they eat and possibly expanding into a commercial operation. Twenty three (23) persons attended the session.

DOA veterinary staff continued its annual refresher training of the five (5) local veterinary clinics, focusing on the various regulatory aspects related to pet travel and the necessary documentation required.

The Department responded to an increased number of occasions requiring support to Ministry on sector policy matters. This was partially due to increased activity related to assisting Ministry with the COVID-19 Farmers Assistance Programme.





SUNRISE ADULT TRAINING CENTER

Over the past 33 years, the Sunrise Adult Training Centre (SRC) has provided vocational training and therapeutic programmes to adults with disabilities throughout the Cayman Islands. SRC holds the distinction of being the only government-funded agency in the Cayman Islands to provide interventions that enable the empowerment, employment, and independence of its clients.

KEY ACHIEVEMENTS OF SUNRISE – JANUARY TO JUNE 2021

Programme Developments: Strict Covid-19 policies were followed, whilst striving to remain open and supportive to clients and their families. Clients attend 3 days per week, on alternating days, to reduce exposure to Covid-19, and to facilitate a more individualized training experience. ASDAN short course – Roadwise introduced, and ASDAN Entrepreneurship module led to community-based bake sales run by clients. Sunrise House League also received its first shipment of athletic house shirts.

Community Partnerships and notable special celebrations included lunch at Government House, the annual CUC ‘Runnin in di Republic’ 5K, and our annual end-of-year gala. One client, under his stage name “DJ Scranton High Power”, provided guest DJ services to the Lighthouse School’s Neurodiversity Celebrations. Two specialist Covid-19 Vaccination clinics were held at Sunrise during this time, administering over 80 jabs in total. Vocational internship opportunities continued to grow with the addition of Tomfoodery in Camana Bay.

HIGHLIGHTS

7TH ANNUAL CONCERT:

The Wizard of Oz was performed before a packed Harquail Theatre in June, 2021.

PERSONNEL:

Vocational Programme Team increased by one officer.

CAPITAL PROJECTS:

MEYSAL facilitated the purchase of a new Coaster Bus in May 2021



DEPARTMENT OF SPORTS

Like all other government departments, the Department of Sports (DoS) experienced one of its greatest challenges. In the midst of the difficulties the pandemic exerted on these islands, DOS rose to the challenges to maintain its purpose and improve output delivery.

As sports is essentially contact oriented and require groups of people to gather, DOS found it extremely difficult to administer its community programs without contributing to community spreading of COVID-19. The department revamped its approach and utilized technological solutions to aid in program delivery. DOS transitioned to virtual program delivery for five of its six focus sports. The virtual delivery program reached over 3,000 children and adults.

This proved to be a major accomplishment as DOS was able to:

- Maintain continuity of programs
- Aide the community in staying healthy during the pandemic
- Aide children in providing constructive activities that improve mental and physical wellbeing in a stressful event.
- Include a theory based aspect of training.



As restrictions eased, DOS ceased the opportunity to roll out it's annual summer camp program.

Commencing in May, DOS conducted a total of 11 summer camps spanning Grand Cayman. From North Side to West Bay, the department held 5 football camps, a netball camp, a 2 week basketball camp, a 2 week swimming camp, a camp in athletics, and for the first time, a fitness camp with emphasis on all around fitness and nutrition for kids.

As anticipated with the travel restrictions that were in place last summer, we experienced significantly high number of registrations, with over 900 children attending DOS camps during summer 2021.



YOUTH SERVICES UNIT

The Youth Services Unit (YSU) is a collaborative body that evaluates and develops youth service provisions per the National Youth Policy. It is charged with the mandate 'to ensure that vibrant youth programmes are delivered in every district'.

To deliver this mandate, the YSU provides various services designed to: support and increase youth participation; promote the implementation of the National Youth Policy and; develop and run gap programmes to ensure young men and women can realize their full potential.

HIGHLIGHTS

Two Special Events titled ***"Splash"*** and ***"Pull-up"*** held during the extended Christmas break. Thirty four (34) persons attend Splash and fifty (50) persons attended Pull-up. The Unit encouraged the National Youth Culinary Programme to hold a two day culinary conference and a two day cooking camp.

The Proud of Them Campaign highlighted 14 Honourees. Two new billboards were erected in Cayman Brac and another billboard erected at Joanna Clarke Primary School. The Gala was an elevated event held at Ritz Carlton. His Excellency the Governor Martyn Roper attended and several Members of Parliament along with family members of Honourees. Total guests were 93. There was a special billboard unveiling celebration in Cayman Brac.

The Department of Sports partnered with YSU to put on a special **#ChoosetoChallengePersonsInSportsCookOff** in March for Honouring Women's Month. The cook-off saw iconic athletes and sport personalities prepare a chicken dish for three judges and Swanky for the public to judge. The cook-off concluded with a special reception and demonstration by the Head Judge Chef Thushara at Grand Old House with 28 participants.



CAYMAN ISLANDS CADET CORPS

The CICC continued its regular training with all detachments in January 2021. In addition, Cadet Corps' members participated in several activities during the first two quarters of 2021.

NATIONAL HEROES DAY PARADE

Pedro, St. James Castle
Sunday, January 24th 2021.

NATIONWIDE STRIDES AGAINST CANCER MARATHON

Sunday, January 31st 2021.

RECRUITS' TRAINING- conducted during the period January – March 2021.



RECRUIT PASSING OUT PARADE

Sunday, March 21st 2021.

The Hon. Franz Manderson, Deputy Governor, delivered the featured address and assisted with prize presentations.



WATERMANSHIP ACTIVITIES

Saturday, March 27th and Saturday, April 10th
to expose all Cadets to waterborne activities



GUARDIANS ALIVE WALK/RUN MARATHON

April 10th 2021.

FUN DAY

Saturday, May 22nd 2021.

This was an activity to celebrate the organisation's successes and reward the members for their hard work up to May.

Church of God Chapel Visit on 22 Academy Way, George Town, Sunday, May 30th 2021. This was to mark the Child's Month celebrations.

SISTER ISLANDS SPORTS

SUMMARY OF PERFORMANCE

Despite the challenges faced across the world having to work and live with the COVID-19 pandemic, Sister Islands Sports (SIS) were still able to successfully navigate the difficulties and provide its usual services to the Sister Islands community. Sports programs, leagues, tournaments and events were carried out as usual while record participation in several in sports. SIS also welcomed the hiring of a full-time Swimming Instructor.

ACHIEVEMENTS FOR HALF-YEAR JANUARY – JUNE 2021

FEBRUARY 2021

- Hosted Primary Schools Sports Day
- Hosted Layman Scott Snr High School Sports Day
- CIFA U-18, U-12, U-14, U-18 and Men's Leagues
- CICA Daniel Morris T20 Cricket League

MARCH 2021

- Hosted 4v4 Co-Ed Volleyball Power Cup Tournament
- CIFA U-18, U-12, U-14, U-18 and Men's Leagues
- CICA Daniel Morris T20 Cricket League

APRIL 2021

- Sprint Swim Meet
- CIFA U-18, U-12, U-14, U-18 and Men's Leagues
- CICA Daniel Morris T40 Cricket League
- Hosted a Boxing Clinic

MAY 2021

- Sprint Swim Meet
- CIFA U-12 & U-18 Leagues
- CICA Daniel Morris T40 Cricket League
- Assisted Brac Swim Team to Lions Swim meet in Grand Cayman
- Hosted (2) Taekwondo Clinics
- Hosted Inaugural Summerfest Netball Tournament
- Hosted Dale Gordon Memorial Basketball Tournament
- Hosted King of the Court Basketball Tournament

JUNE 2021

- Hosted a Taekwondo Clinic
- Hosted Inaugural Summerfest Netball Tournament
- Hosted Dale Gordon Memorial Basketball Tournament
- Cayman Brac Football Club Boys U-18 Team made the CIFA FA Cup Final
- Sprint Swim Meet
- CICA Daniel Morris T40 Cricket League
- Hosted the Annual Day Care Sports Day

PUBLIC LANDS COMMISSION

The Public Lands Act also provides for an Inspectorate to enforce the Public Lands Law, to work alongside the commission in regulating the use and enjoyment of Public Lands, as well as to implement government policies surrounding Public Land use.

THE ROLE OF THE CHIEF INSPECTOR & INSPECTORS

The Chief Inspectors and Inspectors forms the Public Lands Inspectorate, and are responsible for the enforcement of the Public Lands Law and its regulations by exercising the powers conferred under section 22 (1) (2) (3) (4) of the Public Lands Law. The Public Lands Inspectorate is also mandated to support the Public Land Commission in carrying out its mandate of enforcing public rights of way over private lands.

SOME HIGHLIGHTS FOR THE FIRST HALF OF 2021:

- 2 Inspectors Appointed to the Public Lands Commission
- New Home for the Public Land Commission and its Inspectorate
- Recommencement of the demarcation of Registered Public Accesses to the Shoreline (Beach Access)
- Commencement of the Removal of Derelict Vehicles on Crown Lands
- Disbanding of illegal Garages operating on Crown Lands





FINANCIAL ANALYSIS

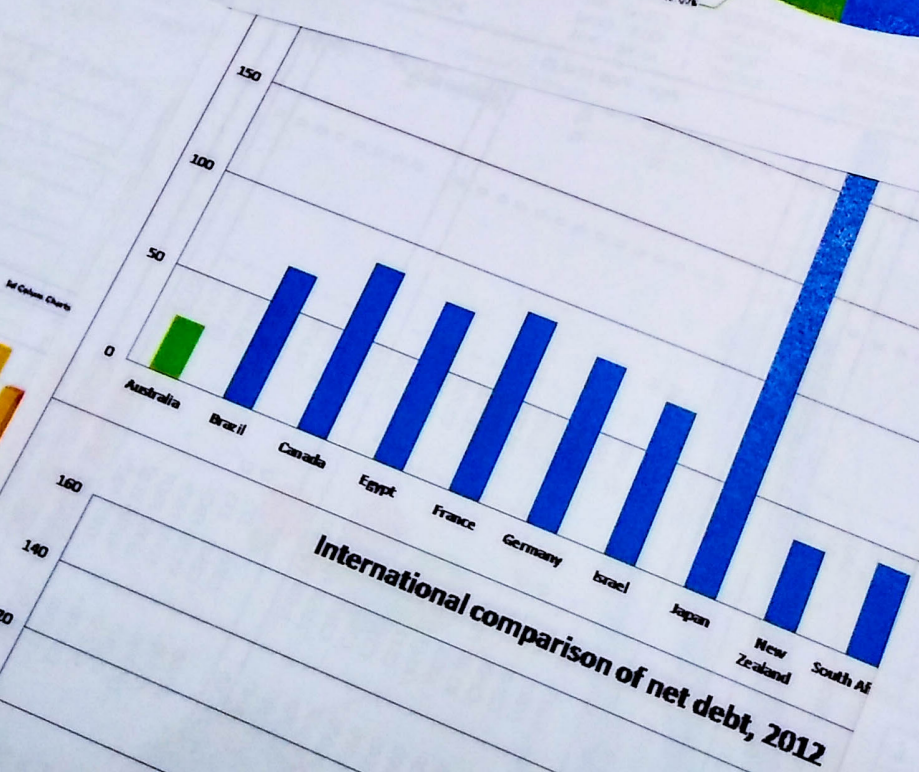
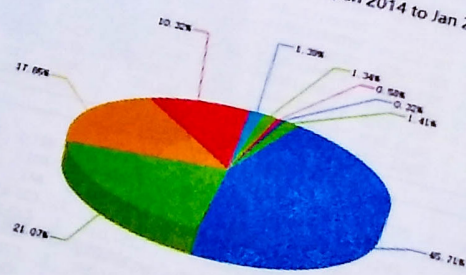
Date	Time	Blood Sugar Level
11/1/2003	8:45 AM	130
	12:30 PM	115
	7:15 PM	100
11/2/2003	8:00 AM	132
	12:15 PM	100
	6:45 PM	112
11/3/2003	7:30 AM	117
	11:30 AM	115
	5:00 PM	112
11/4/2003	7:30 AM	120
	11:30 AM	118
	5:00 PM	102
11/5/2003	7:30 AM	124
	11:30 AM	100
	5:00 PM	99
		132



Total Cost: R22 875,00



Market Share Perc. (Jan 2014 to Jan 2015)





OVERVIEW

2021 was a recovery year coming out of 2020, where operations across the Cayman Islands slowed to accommodate lockdown due to the health concerns arising from the COVID-19 pandemic. Routine operational activities and capital projects that were delayed during 2020 resumed in 2021.

2021 was an election year and as such by the end of June 2021, the entire Government system was restructured. This resulted in seven departments transitioning out and the renaming of our Ministry from Ministry of Education, Youth, Sports, Agriculture & Lands (MEYSAL) to the Ministry of Education (MOE). The responsibility for the following departments and units were transferred from the Ministry effective 1 July 2021;

- Lands & Survey Department
- Department of Agriculture
- Sunrise Adult Training Centre
- Department of Sports
- Youth Services Unit
- Cayman Islands Cadets Corps
- Sister Islands Sports

This restructuring exercise affected our Ministry in a significant way, as our Core Administrative Team was split in order to form a new Ministry. This split highlighted gaps in the skill set of the team and in some processes. However, new opportunities were provided for staff development and this also created an environment where creativity and innovation was stimulated, as processes had to be re-engineered to enhance efficiencies.

FINANCIAL POSITION HIGHLIGHTS

The Ministry continues to maintain a favourable, low gearing debt-to-equity ratio of less than 2%. This indicates that the Ministry can continue operating and cover all commitments for the foreseeable future.



Figure 1 – 5 year analysis of Total Assets to Total Liabilities.
All balances displayed are audited figures with the exception of 2021.

Significant movements in assets of 22% over 2020 resulted mainly from the following:

- Net movement in Property, Plant & Equipment (PPE) of approximately \$63m. This significant increase in PPE resulted from the ongoing works on the New John Gray High School project (\$36m) and the revaluation gain (\$48.5m) which was reduced by related depreciation charges. Throughout the Cayman Islands Government the accounting policy for measuring Property, Plant and Equipment is the Revaluation Model in accordance with IPSAS 17 – Property, Plant & Equipment under International Public Sector Accounting Standards. To satisfy this accounting policy every four years a revaluation exercise of Lands and Buildings is carried out by a professional firm in order to ascertain the fair value of such assets. This exercise was conducted with an effective date of 1 January 2021. The Ministry of Education has a significant portfolio of buildings, which is subjected to a robust maintenance programme managed by the Department of Education Services.
- Cash & Receivables increased by an accumulated \$15M as a direct impact of the high depreciation charges from the revalued buildings, which resulted in increased cabinet billings. The timing difference in payment of Cabinet invoices has delayed the conversion of the receivables to cash.

FINANCIAL PERFORMANCE HIGHLIGHTS

The Ministry continued to maintain strong spending prudence and largely keep expenditure within the confines of the budgeted appropriations.

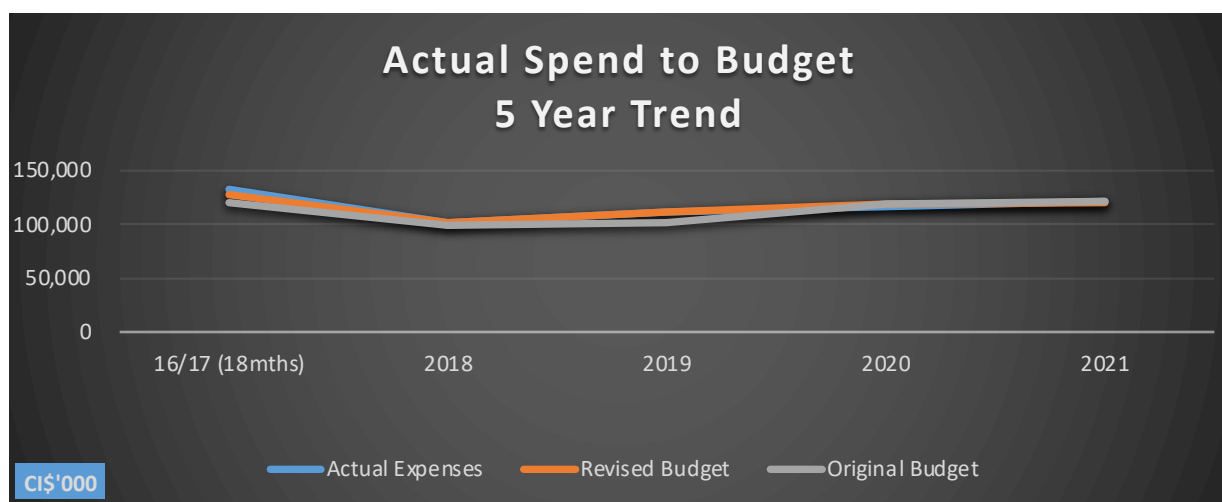


Figure 2 – 5 year analysis of Actual Spend to Budget
All balances displayed are audited figures with the exception of 2021.

The distribution of operating expenses (see Figure 3 below) remained the same with personnel costs representing approximately two-thirds of the total expenses of the Ministry. Total personnel cost decreased by 3% for 2021 when compared to 2020, as a direct result of the restructuring exercise after the election halfway through the year.

Depreciation experienced a net increase of 16% mainly from the rise in the value of the Ministry's buildings after the revaluation exercise and a reduction caused by the removal of those PPE relating to the Departments and Units that transitioned out of the Ministry.

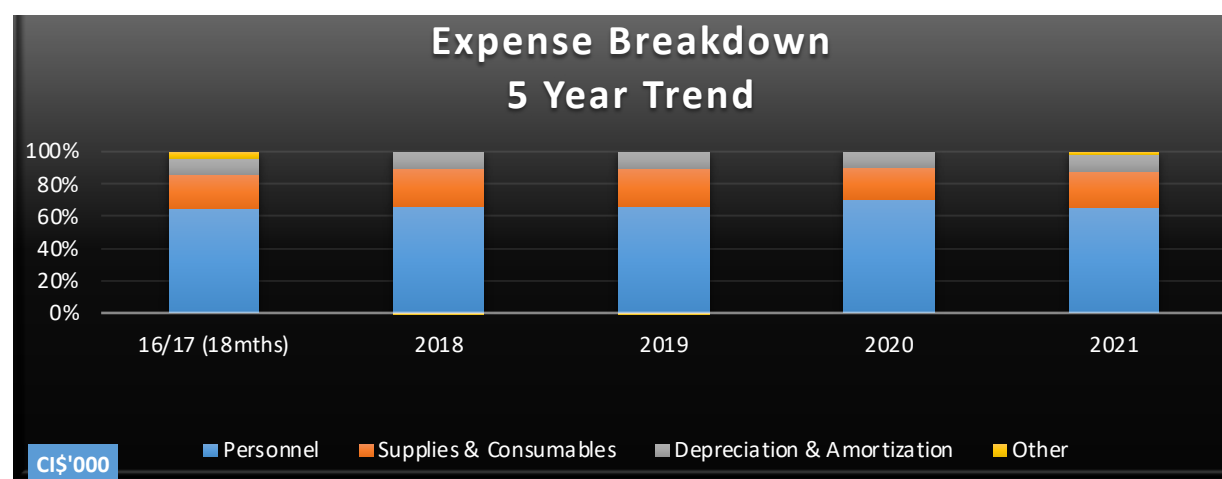


Figure 3 – 5 year analysis of Expense Breakdown
All balances displayed are audited figures with the exception of 2021.



STATEMENT OF EXECUTIVE FINANCIAL TRANSACTIONS

“Entity Financial Transactions” are the financial transactions that a Ministry, Portfolio or Office carry-out when conducting its business or delivering its outputs. These include entity revenue, entity expenses, entity liabilities and entity assets.

Entity expenses include personnel costs (salaries, pension, etc.), supplies & consumables (such as utilities, maintenance, programme services, licensing fees amongst other costs) and depreciation.

Entity assets are assets used for the delivery of a Ministry's, Portfolio's or Office's Outputs and include cash, property, plant & equipment (such as buildings, furniture, motor vehicles) and accounts receivables.

Entity liabilities incurred by a Ministry, Portfolio or Office include accounts payable, pension obligations and comp time.

The revenue that a Ministry, Portfolio or Office receives, primarily from the Cabinet, to deliver its Outputs, is known as entity revenue which is used to pay for entity expenses, entity assets and entity liabilities.

“Executive Financial Transactions”, on the other hand, are the financial transactions

that do not relate to the operations of a Ministry, Portfolio or Office but to the executive revenue, executive expenses, executive liabilities and executive assets of the Cabinet.

Executive revenue is for the benefit of Cabinet's use and includes Land registry fees, Other Stamp Duty, Stamp Duty Land Transfer amongst other revenue descriptions. The Cabinet uses the executive revenue to pay for its executive expenses such as Outputs delivered by Ministries, Portfolios and Offices.

The executive assets of the Cabinet include bank accounts in the name of the Ministry of Education, maintained at the Royal Bank of Canada, Receivables from fees and Stamp duty. Executive Assets also include net worth from the Ministry of Education and from the Statutory Authority 'The University College of the Cayman Islands.

The following Statement of Executive Financial Transactions sets out the executive revenue that the Ministry of Education collected on behalf of the Cabinet and the Cabinet's executive expenses that are related to the Ministry of Education. It will also show the assets and liabilities remaining at the end of the year.

STATEMENT OF EXECUTIVE FINANCIAL TRANSACTIONS FOR THE YEAR ENDED 31 DECEMBER 2021

Executive Revenue	Un-audited Actual \$'000	Budget \$'000	Revised Budget \$'000	Un-audited Actual vs Budget Variance \$'000
Land Registry Fees	751	598	598	(153)
Other Stamp Duty	8,795	4,098	4,098	(4,697)
Stamp Duty - Land Transfer	56,894	22,498	22,498	(34,396)
Miscellaneous Income (Executive	94	-	-	(94)
Total Executive Revenue	66,534	27,194	27,194	(39,340)

Executive Expenses	Un-audited Actual \$'000	Budget \$'000	Revised Budget \$'000	Un-audited Actual vs Budget Variance \$'000
EGA 1- Policy Advice, Governance and Ministerial Support Services	7,383	7,149	7,223	(234)
EGA 4 - Public Library Services	1,748	1,974	1,974	226
EGA 5- Primary Education Services	31,634	31,883	32,208	249
EGA 6 - Secondary Education Services	34,116	29,461	30,361	(4,655)
EGA 7 - Education Services for Students with Special Needs	10,839	9,975	10,466	(864)
EGA 8 - Facilities Maintenance and Operational School Support Services	14,149	12,652	14,502	(1,497)
EGA 9 - Training and Support for Adults with Disabilities	816	946	1,046	130
EGA 10 - Education, Early Childhood and Support Services	8,044	7,892	8,053	(152)
EGA 16 - Cadet Corps Services	370	398	398	28
EGA 17 - Sport Services	2,140	2,771	2,771	631
EGA 18 - Youth Services	259	335	395	76
EGA 20 - Management of Land Information and Provision of Surveying Services	1,738	2,384	2,384	646
EGA 21 - Agriculture Support and Regulatory Services	4,076	3,104	1,858	(972)
CCO 1- Teaching of Tertiary Level Professional and Vocational Programmes	6,919	6,487	6,937	(432)
CDB 1 - Disbursement Government Scholarship Funding	40	40	40	-
NGS 24 - Spaying and Neutering of Dogs and Cats	23	30	30	7
NGS 25- Teaching of Tertiary Education Courses	250	250	250	-
NGS 34 - Primary and Secondary Education by Private Schools	1,000	-	1,000	(1,000)
NGS 47 - Mentoring Cayman Programme	-	5	5	5
NGS 58 - Elite Athletes Programme	20	40	40	20
NGS 59 - Youth Development Programmes	53	109	13	56
NGS 60 - Sports Programme	798	410	826	(388)
NGS 79 - K-9 Security Services	17	50	50	33
NGS 82 - Other Sports Programmes	90	90	90	-

NGS 84 - Cayman Islands Agriculture Society	53	76	76	23
NGS 91 - Public School Meals Programme	1,314	-	1,346	(1,314)
TP 27 - Pre-School Educational Assistance	667	704	667	37
TP 30 - Local and Overseas Scholarships and Bursaries	18,520	10,000	18,520	(8,520)
TP 49 - Youth Programmes and Other Non-Government Organisations	10	141	185	131
TP 51 - Other Educational and Training Assistance	90	300	367	210
TP 61 - Student Enrichment and Support Services	826	726	959	(100)
TP 72 - Other Youth and Sports Programme Assistance	106	368	368	262
TP 82 - Scholarship - Special Education Needs	1,218	760	1,266	(458)
TP 83 - Scholarship - Medical	51	500	58	449
TP 84 - Grants to Farmers	937	937	937	-
TP 93 - Private and Public School Grants	163	250	164	87
TP 94 - Superior Auto Apprenticeship Programme	300	150	300	(150)
TP 97 - Education, Agriculture and Land Services - COVID Response and Recovery	-	-	59	-
OE 11 - Subscription to Caribbean Examinations Council	10	13	13	3
OE 12- University of the West Indies Membership Levy	585	816	586	231
OE 81 - World Anti-Doping Agency	4	3	3	(1)
OE 82 - Regional Anti-Doping Organisation	-	5	5	5
OE 93 - Caribbean Agriculture Research and Development Institute (CARDI)	112	61	61	(51)
Total Executive Expenses	151,488	134,245	148,860	(17,243)

	Un-audited Actual \$'000	Budget \$'000	Revised Budget \$'000	Un-audited Actual vs Budget Variance \$'000
Cash and cash equivalents	9	-	-	(9)
Trade Receivables	647	-	-	(647)
Other Receivables	1	-	-	(1)
Prepayments	60	-	-	(60)
Property, plant and equipment	-	608,707	-	608,707
Net Worth - Ministries & Portfolios	431,947	446,827	436,768	14,880
Net Worth - Public Entities	8,542	94,177	94,177	85,635
Total Assets	441,206	1,149,711	530,945	708,505
Executive Liabilities				
Accruals and other liabilities	2,280	-	-	-
Total Executive Liabilities	2,280	-	-	-
Total Net Worth	438,926	1,149,711	530,945	708,505

EXPLANATION OF MAJOR VARIANCES AGAINST BUDGET

EXECUTIVE REVENUE

Land Registry Fees, Stamp Duty-Land Transfer and Other Stamp Duty - Lands & Survey Department is the revenue earner for these categories of revenue. Significant increases in real estate market activity resulted in revenues exceeding budget. These revenues are for only six months of the year as the department transitioned out of the ministry effective 1 July 2021.

EXECUTIVE EXPENDITURE

EGA 6 - Secondary Education Services – The resulting 16% increase over budget arising in this appropriation group was mainly from significant increases in depreciation charges after accounting for the revaluation of buildings. This revaluation exercise was conducted as at 1 January 2021.

EGA 8 - Facilities Maintenance and Operational School Support Services - Increases of over 12% in this area is a direct result of increased electricity rates and the increased rates in renegotiated transportation contracts.

EGA 17 - Sport Services, EGA 18 - Youth Services – These appropriations transitioned from the Ministry 1 July 2021 and as such only half year of expenses were incurred. Each of these appropriations were under budget because of the significant 2020 carryforward which would have increased the available budget for the six months period.

EGA 20 - Management of Land Information and Provision of Surveying Services - In addition to improved efficiencies reported by the acquisition of new equipment by the Lands and Survey Department, this department transitioned from the Ministry 1 July 2021 and as such only half year of expenses were incurred.

EGA 21 - Agriculture Support and Regulatory Services - The Department of Agriculture transitioned from the Ministry 1 July 2021 and as such only half year of expenses were incurred. Spend was 31% more than the budgeted half year amounts due to initiatives implemented to stimulate the local agriculture sector during the COVID pandemic. This initiative started late in 2020 and continued into the second quarter of 2021.

CCO 1- Teaching of Tertiary Level Professional and Vocational Programmes - Additional funding was provided to the University College of the Cayman Islands to assist in recruitment exercise, fund additional personnel and for increased board fees.

NGS 24 - Spaying and Neutering of Dogs and Cats - Due to the lockdowns from the COVID pandemic in 2020, the activities under this programme were delayed. In 2021, spaying and neutering picked up. This programme transitioned from the Ministry 1 July 2021.

NGS 34 - Primary and Secondary Education by Private Schools – Reimplementation of the private school grants which is to provide support for Caymanian students attending these institutions.

NGS 91 - Public School Meals Programme - This programme was introduced for the new academic year starting August 2022 for the Primary Level and Lighthouse School students in the public schools.

NGS 47 - Mentoring Cayman Programme, NGS 58 - Elite Athletes Programme, NGS 59 - Youth Development Programmes, TP 49 - Youth Programmes and Other Non-Government Organisations, TP 72 - Other Youth and Sports Programme Assistance - These programmes transitioned from the Ministry 1 July 2021 and as such only requests that came in during the first half year were honoured.

NGS 84 - Cayman Islands Agriculture Society, OE 81 - World Anti-Doping Agency, OE 82 - Regional Anti-Doping Organization, OE 93 - Caribbean Agriculture Research and Development Institute (CARDI) - This programmed transitioned from the Ministry 1 July 2021. Due to profiling of activities, spend was not exactly 50%.

TP 30 - Local and Overseas Scholarships and Bursaries - Various changes affected this Transfer Payment during the year, which resulted in spend being 85% more than the original budget. Increases in the grant awards for all programmes by close to 20% to close the gap between grants and actual tertiary costs, extending scholarship awards to Year 13 students and prepaying for tuition for the winter semester.

TP 51 - Other Educational and Training Assistance, TP 82 - Scholarship - Special Education Needs, TP 93 - Private and Public-School Grants - This Transfer Payment is expended based on requests received for assistance and the requests received and approved during the period was lower than anticipated.

TP 61- Student Enrichment and Support Services - In January 2021, school break was extended to allow the large expatriate teaching staff to travel as this was not possible during 2020 with the restrictions brought on by the COVID Pandemic. Additional camps were supported to provide a safe environment for students during this unplanned out of school period.

EXPLANATION OF MAJOR VARIANCES AGAINST BUDGET

EXECUTIVE EXPENDITURE

TP 82 - Scholarship - Special Education Needs – This appropriation spend was 60% over the original budget. There was an increase in the number of clients utilizing this service both locally and overseas. Rates for the institutions utilized also increased.

TP 94 - Superior Auto Apprenticeship Programme - Allocation paid was for two years (2020 and 2021), as no disbursement was made in 2020.

OE 11 - Subscription to Caribbean Examinations Council, OE 12- University of the West Indies Membership Levy - Due to the COVID-19 pandemic, Governments across the Caribbean requested fees to be reduced and this was granted by the respective bodies.

Property, plant and equipment – All assets under this category were transferred from the Ministry effective 1 July 2021.

Net Worth - Ministries & Portfolios – Effect of the transfer of departments and units assets and liabilities that transitions out of the Ministry as at 1 July 2021.

Net Worth - Public Entities - SAGC-Water Authority transitioned from the Ministry as at 1 July 2021.

Accruals & Other Liabilities – Unpaid amounts arising from the delay in submission of documentations based on purchase agreements from third parties.



AUDITED FINANCIAL STATEMENTS



GOVERNMENT OF THE CAYMAN ISLANDS

MINISTRY OF EDUCATION

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

CONTENTS

STATEMENT OF RESPONSIBILITY FOR THE FINANCIAL STATEMENTS.....	3
AUDITOR GENERAL'S REPORT	4
STATEMENT OF FINANCIAL POSITION.....	6
STATEMENT OF FINANCIAL PERFORMANCE	7
STATEMENT OF CHANGES IN EQUITY	8
CASH FLOW STATEMENT	9
NOTES TO THE FINANCIAL STATEMENT	10

MINISTRY OF EDUCATION
STATEMENT OF RESPONSIBILITY FOR THE FINANCIAL STATEMENTS
31 December 2021

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

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

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

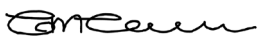
As Chief Officer and Chief Financial Officer we are responsible for the preparation of the Ministry of Education financial statements, representation and judgements made in these statements.

The financial statements fairly present the financial position, financial performance and cash flows of the Ministry of Education for the year ended 31 December 2021.

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

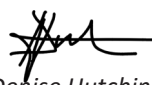
- (a) completely and reliably reflect the financial transactions of Ministry of Education for the year ended 31 December 2021;
- (b) fairly reflect the financial position as at 31 December 2021 and financial performance for the year ended 31 December 2021; and
- (c) comply with International Public Sector Accounting Standards as set out by International Public Sector Accounting Standards Board under the responsibility of the International Federation of Accountants. Where guidance is not available, the financial statements comply with International Accounting Standards issued by the International Accounting Standards Committee or accounting practice that is generally accepted in the United Kingdom as appropriate for reporting in the public sector.

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



Cetonya Cacho
Chief Officer

Date – 28 April 2022



Denise Hutchinson
Chief Financial Officer Acting

Date – 28 April 2022

AUDITOR GENERAL'S REPORT

To the Members of the Parliament and the Financial Secretary and Chief Officer of the Ministry of Education

Opinion

I have audited the financial statements of the Ministry of Education (the "Ministry"), which comprise the statement of financial position as at 31 December 2021 and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year ended 31 December 2021, and notes to the financial statements, including a summary of significant accounting policies as set out on pages 10 to 36

In my opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Ministry as at 31 December 2021 and its financial performance and its cash flows for the year ended 31 December 2021 in accordance with International Financial Reporting Standards or International Public Sector Accounting Standards.

Basis for Opinion

I conducted my audit in accordance with International Standards on Auditing (ISAs). My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of my report. I am independent of the Ministry in accordance with the International Ethics Standards Board for Accountants' *Code of Ethics for Professional Accountants (IESBA Code)*, together with the ethical requirements that are relevant to my audit of the financial statements in the Cayman Islands, and I have fulfilled my other ethical responsibilities in accordance with these requirements and the IESBA Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Emphasis of Matter

As outlined in note 27 of the financial statements, the Cabinet authorized additional funding of \$2.7 million for the Ministry to support the strategic goals of the Ministry in accordance with the Public Management and Finance Act (2020 Revision) ("PMFA"). A Supplementary Appropriation Bill for the funding was not introduced in Parliament by 31 March 2022 as required by section 11 (6)(b) of the PMFA. My opinion is not qualified with respect to this matter.

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

Management is responsible for the preparation of the financial statements in accordance with International Financial Reporting Standards or International Public Sector Accounting Standards and for such internal control as management determines is necessary to enable the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Ministry's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Ministry or to cease operations, or has no realistic alternative but to do so.

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

AUDITOR GENERAL'S REPORT (continued)

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs, I exercise professional judgment and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Ministry's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Ministry's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Ministry to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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



Sue Winspear
Auditor General

28 April 2022
Cayman Islands

**MINISTRY OF EDUCATION
STATEMENT OF FINANCIAL POSITION
FOR THE YEAR ENDED 31 DECEMBER 2021**

Expressed in Cayman Islands Dollars

Prior Year Actual \$'000		Note	Actual \$'000	Original Budget \$'000	Final Budget \$'000	Variance (Orig. vs Actual) \$'000
Current Assets						
104,590	Cash and cash equivalents	2	112,038	113,323	113,323	1,285
13,952	Trade Receivables	3	22,638	14,008	14,008	(8,630)
52	Other Receivables	3	29	12	12	(17)
323	Inventories	4	-	275	275	275
3,513	Prepayments	5	874	579	579	(295)
122,430	Total Current Assets		135,579	128,197	128,197	(7,382)
Non-Current Assets						
90	Intangible Assets	7b	58	298	298	240
226,634	Property, plant and equipment	7	308,473	321,841	311,782	13,368
226,724	Total Non-Current Assets		308,531	322,139	312,080	13,608
349,154	Total Assets		444,110	450,336	440,277	6,226
Current Liabilities						
55	Trade Payables	8	7,340	10	10	(7,330)
4,786	Accruals and other liabilities	8	4,088	2,133	2,133	(1,955)
410	Unearned revenue	9	-	325	325	325
1,065	Employee entitlements	10	735	1,041	1,041	306
6,316	Total Current Liabilities		12,163	3,509	3,509	(8,654)
6,316	Total Liabilities		12,163	3,509	3,509	(8,654)
342,838	Net Assets		431,947	446,827	436,768	14,880
Equity						
360,444	Contributed Capital		383,994	465,996	455,937	82,002
18	Other Reserves		18	18	18	-
40,287	Revaluation reserve		98,352	37,282	37,282	(61,070)
(57,911)	Accumulated Deficit		(50,417)	(56,469)	(56,469)	(6,052)
342,838	Total Net Worth		431,947	446,827	436,768	14,880

The accounting policies and notes on pages 10 to 36 form an integral part of these financial statements.

**MINISTRY OF EDUCATION
STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 31 DECEMBER 2021**

Expressed in Cayman Islands Dollars

Prior Year Actual \$'000		Note	Actual \$'000	Original Budget \$'000	Final Budget \$'000	Variance (Orig. vs Actual) \$'000
	Revenue					
115,602	Sales of goods & services	11	120,938	112,643	115,358	(8,295)
463	Investment revenue	6	94	684	684	590
692	Donations	12	80	-	-	(80)
116,757	Total Revenue		121,112	113,327	116,042	(7,785)
	Expenses					
81,468	Personnel costs	13	79,307	79,722	81,542	415
23,028	Supplies and consumables	14	26,363	23,743	24,638	(2,620)
11,547	Depreciation & amortization	7, 7b	13,973	9,861	9,861	(4,112)
-	Impairment of property, plant and equipment	7	(6,728)	-	-	6,728
31	Impairment of inventory	4	148	-	-	(148)
-	Gains on disposal/ revaluations of property, plant & equipment	16	(1)	-	-	1
(13)	(Gains)/Losses on foreign exchange transactions	16	15	1	1	(14)
-	Losses on derecognition of assets/liabilities	16	645	-	-	(645)
116,061	Total Expenses		113,722	113,327	116,042	(395)
696	Surplus for the year		7,390	-	-	(7,390)

The accounting policies and notes on pages 10 to 36 form an integral part of these financial statements.

**MINISTRY OF EDUCATION
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 31 DECEMBER 2021**

Expressed in Cayman Islands Dollars

Note	Contributed Capital \$'000	Other Reserves \$'000	Revaluation Reserve \$'000	Accumulated Surplus/ (deficits) \$'000	Total Networth \$'000	Original Budget \$'000	Final Budget \$'000	Variance (Orig. vs. Actual) \$'000
Balance at 1 January 2020								
Prior Year Adjustments	341,891	18	40,287	(58,476)	323,720	330,825	330,825	7,105
Restated balance								131
Changes in net worth for 2020								
Equity Investment from Cabinet								
Capital withdrawals	18,581	-	-	-	18,581	42,959	65,375	24,377
Net revenue / expenses recognized directly in net worth								
Surplus for the period 2020	18,553	-	-	-	18,553	42,959	65,375	24,407
Total recognized revenues and expenses for the period								
Surplus for the period 2020	-	-	-	696	696	-	-	(696)
Balance at 31 December 2020 carried forward								
	18,553	-	-	696	19,249	42,959	65,375	23,711
	360,444	18	40,287	(57,911)	342,838	373,784	396,200	30,946
Balance at 31 December 2020 brought forward								
Changes in net worth for 2021								
Prior Year Adjustments	-	-	-	104	104	-	(22,416)	(104)
Restated balance								
	360,444	18	40,287	(57,807)	342,942	373,784	373,784	30,842
Changes in net worth for 2021								
Gain/(loss) on revaluation of investments	-	-	68,975	-	68,975	-	-	(68,975)
Transfer Out	(1,095)	-	(10,910)	-	(12,005)	-	-	12,005
Equity Investment from Cabinet	39,875	-	-	-	39,875	73,043	62,984	33,168
Revaluation Reserve on property transferred out	10,910	-	-	-	10,910	-	-	(10,910)
Surplus Repayment	(7,300)	-	-	-	(7,300)	-	-	7,300
Capital withdrawals	(18,840)	-	-	-	(18,840)	-	-	18,840
Net revenue / expenses recognized directly in net worth								
Surplus for the period 2021	23,550	-	58,065	-	81,615	73,043	62,984	(8,572)
Total recognized revenues and expenses for the period								
Surplus for the period 2021	-	-	-	7,390	7,390	-	-	(7,390)
Balance at 31 December 2021								
	23,550	-	58,065	7,390	89,005	73,043	62,984	(15,962)
	383,994	18	98,352	(50,417)	431,947	446,827	436,768	14,880

The accounting policies and notes on pages 10 to 36 form an integral part of these financial statements.

**MINISTRY OF EDUCATION
CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2021**

Expressed in Cayman Islands Dollars

Actual Prior Year		Note	Actual Current Year \$'000	Original Budget \$'000	Final Budget \$'000	Variance (Orig. vs Actual) \$'000
\$'000						
CASH FLOWS FROM OPERATING ACTIVITIES						
Receipts						
120,796	Outputs to Cabinet		108,867	115,923	118,639	7,056
3,817	Sale of goods and services - third party		2,478	1,560	1,560	(918)
557	Interest received		103	684	684	581
692	Donations/grants received	12	80	-	-	(80)
178	Other receipts		-	-	-	-
Payments						
(81,431)	Personnel costs		(79,643)	(79,722)	(81,543)	(79)
(25,532)	Supplies and consumables		(16,694)	(23,743)	(24,638)	(7,049)
(863)	Other payments		(171)	(1)	(1)	170
18,214	Net cash flows from operating activities	17	15,020	14,701	14,701	(319)
CASH FLOWS FROM INVESTING ACTIVITIES						
(18,853)	Purchase of property, plant and equipment		(39,917)	(72,101)	(62,042)	(32,184)
(18,853)	Net cash flow from /(used by) investing activities		(39,917)	(72,101)	(62,042)	(32,184)
CASH FLOWS FROM FINANCING ACTIVITIES						
21,338	Equity Investment		32,345	73,043	62,984	40,698
21,338	Net cash flows from/ (used by) financing activities		32,345	73,043	62,984	40,698
20,699	Net increase/(decrease) in cash and cash equivalents		7,448	15,643	15,643	8,195
83,891	Cash and cash equivalents at beginning of year		104,590	97,680	97,680	(6,910)
104,590	Cash and cash equivalents at the end of the year	2	112,038	113,323	113,323	1,285

The accounting policies and notes on pages 10 to 36 form an integral part of these financial statements.

**MINISTRY OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

Description and principal activities

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

Its principal activities and operations include all activities carried out in terms of the outputs purchased by the Minister of Education, as defined in the Plan and Estimates for the Government of Cayman Islands for the financial years ending 31 December 2020 and 31 December 2021.

In addition, the Ministry has reported the activities that it administers on behalf of Cabinet.

To improve transparency and accountability, as of 1 July 2021, the Ministry was restructured and the following departments and units transitioned out of its remit:

- Lands and Survey Department;
- Department of Agriculture;
- Department of Sports;
- Youth Services Unit;
- Cadet Corps;
- Sister Islands Sports; and
- Public Lands Commission

After 1 July 2021, the actual and budget reporting for the Ministry reflects operations only related to the Ministry of Education.

Note 1: Significant Accounting Policies

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

New and revised accounting standards issued that are not yet effective for the financial year beginning 1 January 2021 and not early adopted.

Certain new accounting standards have been published that are not mandatory for the 31 December 2021 reporting period and have not been early adopted by the Ministry. The Ministry's assessments of the impact of these new standards are set out below.

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

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

**MINISTRY OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

Note 1: Significant Accounting Policies (continued)

IPSAS 43, Leases was issued in December 2021 and shall be applied for financial statements covering periods beginning on or after January 2025. IPSAS 43 supersedes IPSAS 13, and aligns with IFRS 16. IPSAS 43 is expected to be published in January 2022 and requires Lessees to recognize both financial and operating leases as leased assets and a lease liability. It is anticipated that IPSAS 43 will have an impact on the Ministry's financial statements, but will be assessed more fully closer to the effective date of the adoption.

The accounting policies set out below have been applied consistently to all periods presented in these financial statements.

(a) Statement of Compliance and Basis of Preparation

The financial statements of the Ministry have been prepared on an accrual basis in accordance with International Public Sector Accounting Standards (IPSAS). The financial statements are presented in Cayman Islands dollars, which is the functional and reporting currency of the Ministry. Except where noted, all values in these financial statements are rounded to the nearest thousand (\$000). Any discrepancies between totals and sums of components are due to rounding. The accounting policies have been consistently applied to all the years presented. The financial statements have been prepared on the basis of historical cost, unless stated otherwise. The cash flows statement is prepared using the direct method.

Reporting Period

The financial statements are prepared for the 12 months from 1 January 2021 to 31 December 2021 with comparative figures for the 12-month period from 1 January 2020 to 31 December 2020. However, due to the Government's restructuring where departments and units were transferred out of the Ministry as at 1 July 2021, the prior year is not directly comparable and it would be impractical to conduct such a comparison.

Changes in Accounting Policies

When presentation or classification of items in the financial statements is amended or accounting policies are changed, comparative figures are restated to ensure consistency with the current period unless it is impracticable to do so. As highlighted in note 1(a), due to the transfer of departments and units out of the Ministry, it is not practical to compare 2021 to 2020. There were no changes in accounting policies during the financial year ended 31 December 2021.

(b) Budget Amounts

The original budget amounts for the financial year are as presented in the Budget Statement for the financial years ended 31 December 2020 and 31 December 2021 and approved by Parliament.

**MINISTRY OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

Note 1: Significant Accounting Policies (continued)

(c) Judgments and Estimates

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

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

(d) Changes in Accounting Estimates

There were no material changes in accounting estimates as defined by IPSAS 3.

(e) 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, to other agencies in government and to third parties. Revenue is recognised at fair value of services provided.

f) Expenses

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

(g) Operating Leases

Operating lease payments are recognised as an expense on a straight-line basis over the lease term, where this is representative of the pattern of benefits to be derived from the leased property. Lease payments under operating lease, net of lease incentives received, are recognised as expenses on a straight-line basis over the lease term. Lease incentives received are recognised evenly over the term of the lease as a reduction in rental expense.

(h) Cash and Cash Equivalents

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

(i) Prepayments

The portion of recognised expenditure paid in advance of receiving services has been recognised as a prepayment in these financial statements.

**MINISTRY OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

Note 1: Significant Accounting Policies (continued)

(j) Inventories

Inventories held for distribution, or consumption in the provision of services, that are not issued on a commercial basis are measured at the lower of cost, using the weighted average method, and net realisable value. Where inventories are acquired at no cost, or for nominal consideration, the amount reported is the current replacement cost at the date of acquisition.

The amount reported for inventory held for distribution reflects management's estimates for obsolescence or other impairments.

Inventories held for sale or use in the production of goods and services on a commercial basis are valued at the lower of cost and net realisable value.

The write-down from cost to current replacement cost or net realisable value is recognised in the statement of financial performance in the period when the write-down occurs.

(k) Property, Plant and Equipment

Property, Plant and equipment are stated at historical cost upon initial recognition less accumulated depreciation and impairment losses. Where an asset is acquired for nil or nominal consideration, the asset is recognised initially at fair value, where fair value can be reliably determined, and as revenue in the Statement of Financial Performance in the year in which the asset is acquired.

Buildings are subsequently stated at their revalued amounts, being the fair value at the date of revaluation, less any subsequent accumulated depreciation and impairment loss. Revaluation are performed with sufficient regularity such that the carry amounts do not differ materially for those that would be determined using fair values at the end of each reporting year.

Revaluation increases arising on the revaluation of such assets are recognised in the Statement of Changes in Net Worth (equity), except to the extent that it reverses a revaluation decrease for the same class of asset previously in surplus or deficit in the Statement of Financial Performance, in which case the increase is credited to the surplus or deficit to the extent of the decrease previously expensed. A decrease in the carrying amount arising on the revaluation of such assets is recognised in surplus and deficit to the extent that it exceeds the balance, if any, held in the revaluation reserve relating to previous revaluation of that class of asset.

In accordance with IPSAS 17, when an item of Property, Plant & Equipment is revalued any accumulated depreciation at the date of revaluation is eliminated against the gross carrying amount of the asset.

Assets under construction or development are carried at cost, less any recognised impairment loss. Such assets are classified to the appropriate categories of property, plant and equipment when completed and ready for intended use. Depreciation of these assets (on the same basis as the asset category) commences when the assets are ready for their intended use.

**MINISTRY OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

Note 1: Significant Accounting Policies (continued)

k) Property, Plant and Equipment (Continued)

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

<u><i>Asset Type</i></u>	<u><i>Estimated Useful life</i></u>
• Buildings and structures	5 – 60 years
• Building fit-out (when accounted for separately)	5 – 25 years
• Leasehold Improvement	unexpired period or useful life
• Computer equipment	3 – 10 years
• Developed software	4 – 10 years
• Office equipment and furniture	3 – 25 years
• Motor vehicles	3 – 20 years
• Cleaning, refuse and recycling equipment	3 – 15 years
• Construction and other equipment	3 – 25 years
• Telecommunications	5 – 50 years
• Books, music, manuscripts and works of art	2 – 10 years
• Clothing	0 – 4 years
• Other equipment	5 – 20 years
• Library assets	5 – 10 years
• Scientific and laboratory equipment	4 – 25 years

(i) Disposals

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

(ii) Intangible Assets

Intangible assets acquired separately are initially recognised at cost. The cost of intangible assets acquired in a non-exchange transaction is their fair value at the date of the exchange. Following initial recognition, intangible assets are carried at cost less any accumulated amortization and accumulated impairment losses. Internally generated intangible assets, excluding capitalized development costs, are not capitalized and expenditure is reflected in surplus or deficit in the period in which the expenditure is incurred. The useful life of the intangible assets is assessed as either finite or indefinite.

An intangible asset with a finite life is amortized over its useful life:

Software 4 – 10 years

Intangible assets with a finite useful life are assessed for impairment whenever there is an indication that the asset may be impaired. Gains or losses arising from derecognition of an intangible asset are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognised in the surplus or deficit when the asset is derecognised.

**MINISTRY OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

Note 1: Significant Accounting Policies (continued)

k) Property, Plant and Equipment (Continued)

(ii) Intangible Assets (continued)

An intangible asset with an indefinite useful life is not amortised. Its useful life is reviewed each reporting period to determine whether events and circumstances continue to support an indefinite useful life assessment for that asset.

(l) Employee Benefits

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

Pension contributions for employees of the Ministry are paid to the Public Service Pension Fund and administered by the Public Service Pension Board (the "Board"). Contributions of 12% - employer 6% and employee 6% are made to the fund by the Ministry.

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

(m) Financial Instruments

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

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

Classification

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

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

Recognition

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

**MINISTRY OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

Note 1: Significant Accounting Policies (continued)

(m) Financial Instruments (continued)

Measurement

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

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

Derecognition

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

(n) Contingent Liabilities and Assets (including guarantees)

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

(o) Foreign Currency

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

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

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

(p) Revenue from Non-Exchange Transactions

Service-in-Kind

The Ministry receives various services from other government entities for which payment is made by the Cayman Islands Government. These services include but are not limited to computer repairs and software maintenance by the Computer Services Department, human resources management by the Portfolio of the Civil Service and office space from the Ministry of Planning, Agriculture, Housing & Infrastructure.

The Ministry has designated these non-exchange transactions as services in-kind as defined under IPSAS 23 – Revenue from non-exchange transactions. When fair values of such services can be reliably estimated then the non-exchange transaction is recorded as an expense and an equal amount is recorded in other income as a service in-kind. Where they cannot be readily estimated, they were not recognized in the financial statements. Where services in-kind offered are directly related to construction or acquisition of a fixed asset, such service in-kind is recognised in the cost of the fixed asset.

**MINISTRY OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

Note 1: Significant Accounting Policies (continued)

(p) Revenue from Non-Exchange Transactions (continued)

Donations other than Service-in-Kind

The Ministry receives various funds from local and international entities. The ministry has designation these non-exchange transactions as donations defined under IPSAS 23 – Revenue from Non-Exchange Transactions.

Non-Exchange Revenue is recognised in the accounting period where the resources are controlled and amounts can be reliably measured.

Asset acquired through non-exchange transaction is initially measured at its' fair value at the date of acquisition.

The amount recognised as a liability is the best estimate of the amount required to settle the present obligation at the reporting date.

Revenue from non-exchange transaction is measured at the amount of the increase in net assets.

(q) Comparative Figures

Comparative figures are restated to ensure consistency with the current period unless it is impracticable to do so. As highlighted in note 1(a), the current year figures prepared for the 12 months to 31 December 2021 and the comparative figures for the 12 month period from 1 January 2020 to 31 December 2020.

Note 2: Cash and cash equivalents

Cash and cash equivalents include cash on hand, bank accounts in the name of the Ministry maintained at Royal Bank of Canada and short-term deposits invested with the Cayman Islands Government Treasury. As at 31 December 2020 and 31 December 2021, the Ministry's unrestricted cash balances were as presented below. No restricted cash balances were held by the Ministry as at 31 December 2021 and 2020.

The Foreign Currency Exchange rate used to convert USD as at the year-end was \$0.83.

Actual Prior Year \$'000	Description	Foreign Currency	Actual Current Year \$'000	Original Budget \$'000	Final Budget \$'000	Variance (Original vs Actual) \$'000
2	Cash on hand		1	2	2	1
1	Cash in Transit - KYD		-	1	1	1
47	Cash in Transit - KYD		2	52	52	50
12,075	CI\$ Operational Account		10,716	49,553	49,553	38,837
1,013	US\$ Operational Account	140	117	2,705	2,705	2,588
1,985	Payroll Account		3,633	4,011	4,011	378
89,467	Treasury Internal Deposits (3 months or less)		97,569	56,999	56,999	(40,570)
104,590	Total Cash and cash equivalents		112,038	113,323	113,323	1,285
-	Overdrafts		-	-	-	-
104,590	Cash and cash equivalents		112,038	113,323	113,323	1,285

**MINISTRY OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

AUDITED FINANCIAL STATEMENTS

Note 3: Trade receivables and other receivables

At year end all overdue receivables have been assessed and appropriate provisions made. The provision for doubtful debts has been calculated based on expected losses for the Ministry and review of specific debtors. Expected losses have been determined based on an analysis of the Ministry losses in previous periods.

Actual Prior Year	Trade Receivable	Actual Current Year	Original Budget	Final Budget	Variance (Original vs Actual)
\$'000		\$'000	\$'000	\$'000	\$'000
4,224	Sale of goods and services	4,797	3,990	3,990	(807)
13,258	Outputs to Cabinet	21,700	12,978	12,978	(8,722)
17,482	Total Trade receivables	26,497	16,968	16,968	(9,529)
(3,530)	Less: provision for doubtful debts	(3,859)	(2,960)	(2,960)	899
13,952	Net Trade receivables	22,638	14,008	14,008	(8,630)

Actual Prior Year	Other Receivables	Actual Current Year	Original Budget	Final Budget	Variance (Original vs Actual)
\$'000		\$'000	\$'000	\$'000	\$'000
8	Advances (Salaries, Official Travel)	4	8	8	4
2	Dishonored cheques	4	1	1	(3)
17	Interest receivable	8	-	-	(8)
31	Other	26	9	9	(17)
58	Total Other Receivables	42	18	18	(24)
(6)	Less: provision for doubtful debts	(13)	(6)	(6)	7
52	Net Total Other Receivables	29	12	12	(17)

Maturity Profile of Trade Receivables and Other Receivables

Actual Prior Year	Maturity Profile	Trade Receivable	Other Receivable	Actual Current Year	Original Budget	Final Budget	Variance (Original vs Actual)
\$'000		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
13,431	Current -1-30 days	21,960	29	21,989	13,378	13,378	(8,611)
71	Past due 31-60 days	167	-	167	-	-	(167)
184	Past due 61-90 days	1	-	1	350	350	349
318	Past due 90 days and above	510	-	510	280	280	(230)
14,004	Total Trade Receivables	22,638	29	22,667	14,008	14,008	(8,659)

Actual Prior Year	Description	Actual Current Year	Original Budget	Final Budget	Variance (Original vs Actual)
\$'000		\$'000	\$'000	\$'000	\$'000
(2,821)	Balance at 1 January 2020	(3,530)	(2,960)	(2,960)	570
(610)	Additional provisions made during the period	(501)	-	-	501
(99)	Other movements	7	-	-	(7)
-	Receivables written off during the period	165	-	-	(165)
(3,530)	Provision for Doubtful Debts	(3,859)	(2,960)	(2,960)	899

**MINISTRY OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

Note 4: Inventories

Actual Prior Year \$'000	Description	Actual Current Year \$'000	Original Budget \$'000	Final Budget \$'000	Variance (Original vs Actual) \$'000
323	Work in progress and finished goods	-	275	275	275
323	Total Inventory Held for Sale	-	275	275	275

As a result of the Ministry reorganization on 1 July 2021, the inventory balance at 31 December 2021 is nil. The carrying amount of inventories held for distribution as at 31 December 2020 was \$323 thousand, belonging to the Department of Agriculture. Inventory written down in 2021 was \$148 thousand (2020: \$31 thousand).

No inventories are pledged as security for liabilities.

Note 5: Prepayments

Prepayments consists mainly of major & minor construction contractual advances, ICT purchases for schools and educational school supplies.

Actual Prior Year \$'000	Description	Actual Current Year \$'000	Original Budget \$'000	Final Budget \$'000	Variance (Original vs Actual) \$'000
3,513	Accrued Prepayments	874	579	579	(295)
3,513	Total Prepayments	874	579	579	(295)

Note 6: Investments

Investments are term deposits with a maturity of no more than three months from the date of acquisition. The deposits are held with the Cayman Island Government Treasury and are readily convertible without any risk of change in value. Investments held at 31 December 2021 valued \$97.6M (2020: \$84.5M).

Investment revenue received from Cayman Island Government Treasury term deposits for the year was \$94 thousand, 0.10% return (2020: \$463 thousand, 0.52% return).

MINISTRY OF EDUCATION

Note 7: Property, plant and equipment

Cost

	Land	Plant and Equipment	Buildings	Furniture & Fittings	Computer Hardware	Office Equipment	Leasehold Improvements	Other Assets	Infrastructure	Water Retention	Motor Vehicles	Boats	Assets Under Construction or development	Total	Original Budget	Final Budget	Variance (Original vs Actual)
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Balance as at 1 January 2020	-	2,852	210,850	4,927	8,610	2,229	148	3,771	864	54	4,067	64	41,512	279,948	280,735	280,735	787
Additions	-	92	491	31	808	55	-	-	-	-	150	-	17,345	18,972	42,863	65,262	23,891
Adjustments	-	-	-	(3)	(10)	-	-	-	-	-	-	-	13	-	-	-	-
Disposal/ Derecognition	-	(31)	-	(12)	(143)	(8)	-	-	-	-	-	-	-	(194)	-	-	194
Transfers (other)	-	5	454	4	33	-	-	-	-	-	-	-	(496)	-	-	-	-
Transfers out (Inter-ministry)	-	-	(43)	-	-	-	-	-	-	-	-	-	-	(43)	-	-	43
Balance as at 31 December 2020	-	2,918	211,752	4,947	9,298	2,276	148	3,771	864	54	4,217	64	58,374	298,683	323,598	345,997	24,915
	Land	Plant and equipment	Buildings	Furniture & Fittings	Computer Hardware	Office Equipment	Leasehold Improvements	Other assets	Infrastructure	Water retention	Motor Vehicles	Boats	Assets under construction or development	Total	Original Budget	Final Budget	Variance (Original vs Actual)
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Balance as at 1 January 2021	-	2,918	211,752	4,947	9,298	2,276	148	3,771	864	54	4,217	64	58,374	298,683	323,598	345,997	24,915
Additions	-	-	-	-	-	-	-	-	-	-	-	-	39,870	39,870	71,940	62,834	32,070
Revaluation	-	-	19,714	-	-	-	-	-	-	-	-	-	12,717	32,431	-	-	(32,431)
Disposal/ Derecognition	-	(41)	(838)	(115)	(27)	-	-	-	-	-	(105)	-	(2)	(1,128)	-	-	1,128
Adjustment	-	-	-	-	-	-	-	-	-	-	-	-	(100)	(100)	(22,399)	100	-
Transfers (other)	-	116	65,603	18	1,454	72	-	-	13	-	178	-	(67,454)	-	-	-	-
Transfers out (Inter-ministry)	-	(1,376)	(18,051)	(142)	(1,317)	(224)	(148)	(360)	(74)	-	(2,314)	(64)	(562)	(24,632)	-	-	24,632
Transfer in (Inter-ministry)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Balance as at 31 December 2021	-	1,617	278,180	4,708	9,408	2,124	-	3,411	802	54	1,976	-	42,843	345,124	395,538	386,432	50,414

**MINISTRY OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

Note 7: Property, plant and equipment (continued)

Accumulated Depreciation and impairment

	Land	Plant and Equipment	Buildings	Furniture & Fittings	Computer Hardware	Office Equipment	Leasehold Improvements	Other Assets	Infrastructure	Water reticulation	Motor Vehicles	Boats	Assets under construction or development	Total	Original Budget	Final Budget	Variance (Original vs Actual)
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'001	\$'002	\$'000
Balance as at 1 January 2020	-	1,986	31,411	4,361	7,241	1,859	143	3,640	616	15	2,611	18	6,862	60,763	53,226	53,226	(7,537)
Adjustment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Disposal/ Derecognition	-	(31)	-	(12)	(143)	(8)	-	-	-	-	-	-	-	(194)	-	-	194
Transfers out (inter-ministry)	-	-	(14)	-	-	-	-	-	-	-	-	-	-	(14)	-	-	14
Depreciation Expense	-	200	9,549	244	960	124	-	41	52	3	317	4	-	11,494	10,749	10,749	(745)
Impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Balance as at 31 December 2020	-	2,155	40,946	4,593	8,058	1,975	143	3,681	668	18	2,928	22	6,862	72,049	63,975	63,975	(8,074)
	Land	Plant and Equipment	Buildings	Furniture & Fittings	Computer Hardware	Office Equipment	Leasehold Improvements	Other Assets	Infrastructure	Water reticulation	Motor Vehicles	Boats	Assets under construction or development	Total	Original Budget	Final Budget	Variance (Original vs Actual)
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'001	\$'002	\$'000
Balance as at 1 January 2021	-	2,155	40,946	4,593	8,058	1,975	143	3,681	668	18	2,928	22	6,862	72,049	63,975	63,975	(8,074)
Revaluation	-	-	(36,593)	-	-	-	-	-	-	-	-	-	-	(36,593)	-	-	36,593
Adjustment	-	-	-	-	-	-	-	-	-	-	-	-	1	1	(11)	942	(12)
Disposal/ Derecognition	-	(2)	(193)	(104)	(27)	-	-	-	-	-	(105)	-	-	(431)	-	-	431
Transfers out (inter-ministry)	-	(903)	(725)	(60)	(1,276)	(183)	(143)	(313)	(49)	-	(1,897)	(24)	-	(5,573)	-	-	5,573
Depreciation Expense	-	121	12,315	130	965	114	-	23	51	3	202	2	-	13,926	9,733	9,733	(4,193)
Impairment	-	-	-	-	-	-	-	-	-	-	-	-	(6,863)	(6,728)	-	-	6,728
Balance as at 31 December 2021	-	1,371	15,885	4,559	7,720	1,906	-	3,391	670	21	1,128	-	-	36,651	73,697	74,650	37,046

**MINISTRY OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

Note 7: Property, plant and equipment (continued)

Net Book Value

	Land \$'000	Plant and Equipment \$'000	Buildings \$'000	Furniture & Fittings \$'000	Computer Hardware \$'000	Office Equipment \$'000	Leasehold Improvements \$'000	Other Assets \$'000	Infrastructure \$'000	Water Reticulation \$'000	Motor Vehicles \$'000	Boats \$'000	Assets under construction or development \$'000	Total \$'000	Original Budget \$'000	Final Budget \$'000	Variance (Original vs Actual) \$'000
Net Book value 31 December 2020	-	763	170,806	354	1,240	301	5	90	196	36	1,289	42	51,512	226,634	259,623	282,022	32,989
Net Book value 31 December 2021	-	246	262,295	149	1,688	218	-	20	133	33	848	-	42,843	308,473	321,841	311,782	13,368

**MINISTRY OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

Note 7: Property, Plant and Equipment (continued)

Properties (buildings and structures) were revalued as at 1 January 2021 by independent valuers and are stated at revalued amounts less accumulated depreciation.

The valuation of the Ministry's buildings have been prepared in accordance with Valuation Standards and Guidance Notes issued by the Royal Institution of Chartered Surveyors – RICS Valuation – Global Standards, incorporating the International Valuation Standard and International Public Sector Accounting Standards - IPSAS 17 - Property, Plant and Equipment.

Annual impairments review resulted in \$6.7 million adjustment for impairment in the Statement of Financial Performance. Prior year impairment reversals of \$6.8 million are reflected on the Statement of Financial Performance.

Transfers (other) in the property, plant and equipment movement schedule represents the reclassification of assets under constructions to other classes of assets when ready for use.

Additions to property, plant and equipment, during the year materially comprised the cost relating to the New John Gray High School asset under construction as well as the acquisition of school related ICT servers and wireless equipment. These additions were funded from Equity Investment from Cabinet (\$39.9 million).

Transfers out (inter-ministry) in the property, plant and equipment movement schedule represents the transfer of assets to departments and units that transitioned out of the Ministry as at 1 July 2021.

The cost of Property, plant and equipment fully depreciated but are still in use are:

Actual Prior year \$'000		Actual Current Year \$'000
6,063	Computer hardware	6,817
1,701	Office Equipment	1,661
232	Infrastructure	204
2,245	Vehicles	787
144	Leasehold Improvements	-
3,554	Other Assets	3,558
2,432	Furniture and Fittings	4,469
1,588	Other Plant and Equipment	951
17,959	Total	18,447

Assets under construction and/ or development projects

Included in assets under construction and/or development is the cost less impairment to date of the phased construction of the New John Gray High School of \$35.8 million (2020: \$49.06 million).

**MINISTRY OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

Note 7: Property, Plant and Equipment (continued)

Note 7 b: Intangible Assets

Cost or Valuation in CI\$000

	Computer Software	Original Budget	Final Budget	Variance (Original vs Actual)
	\$'000	\$'000	\$'000	\$'000
Balance as at 1 January 2020	680	929	929	249
Additions	59	96	113	37
Balance as at 31 December 2020	739	1,025	1,042	286

	Computer Software	Original Budget	Final Budget	Var (Original vs Actual)
	\$'000	\$'000	\$'000	\$'000
Balance as at 1 January 2021	739	1,025	1,042	286
Adjustment	-	-	(17)	-
Transfers out – (inter-ministry)	(125)	-	-	125
Additions	47	150	150	103
Balance as at 31 December 2021	661	1,175	1,175	514

Accumulated Amortization and Impairment Losses

	Computer Software	Original Budget	Final Budget	Variance (Original vs Actual)
	\$'000	\$'000	\$'000	\$'000
Balance as at 1 January 2020	596	629	629	33
Amortization Expense	53	120	120	67
Balance as at 31 December 2020	649	749	749	100

	Computer Software	Original Budget	Final Budget	Variance (Original vs Actual)
	\$'000	\$'000	\$'000	\$'000
Balance as at 1 January 2021	649	749	749	100
Transfers out – (inter-ministry)	(93)	-	-	93
Amortization Expense	47	128	128	81
Balance as at 31 December 2021	603	877	877	274

Net Book value 31 December 2020	90	276	293	186
Net Book value 31 December 2021	58	298	298	240

**MINISTRY OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

Note 8: Trade payables, other payables and accruals

Actual Prior year \$'000	Description	Actual Current Year \$'000	Original Budget \$'000	Final Budget \$'000	Variance (Original vs Actual) \$'000
55	Creditor	7,340	10	10	(7,330)
55	Trade Payables	7,340	10	10	(7,330)
4,335	Accruals	3,772	1,800	1,800	(1,972)
11	Payroll Deductions	1	-	-	(1)
1	Creditors other government agencies	1	1	1	-
439	Other Payables	314	332	332	18
4,786	Other Payables and Accruals	4,088	2,133	2,133	(1,955)
4,841	Total Trade Payables, Other Payables, and Accruals	11,428	2,143	2,143	(9,285)

Maturity Profile of Trade Payables, Other Payables, and Accruals

Actual Prior year \$'000	Maturity Profile	Actual Current Year \$'000	Original Budget \$'000	Final Budget \$'000	Variance (Original vs Actual) \$'000
4,481	Current 1 – 30 days	11,320	2,143	2,143	(9,177)
-	Past due 31 – 60 days	-	-	-	-
-	Past due 61 – 90 days	-	-	-	-
-	Past due 90 days and above	108	-	-	(108)
4,841	Total Trade Payable	11,428	2,143	2,143	(9,285)

Trade and other payables are non-interest bearing and are normally settled on 30-day terms. Donations are included in the amounts shown as other payables. These donations are to cover frontline expenditures. Payables past due are primarily the result of stale dated cheques.

Note 9: Unearned Revenue

The Ministry had no unearned revenue at 31 December 2021. Unearned Revenue in 2020 comprised of web subscription fees held by Lands and Survey Department.

Actual Prior year \$'000	Description	Actual Current Year \$'000	Original Budget \$'000	Final Budget \$'000	Variance (Original vs Actual) \$'000
410	Deposit for Web subscription Fees	-	325	325	325
410	Total Unearned Revenue	-	325	325	325

**MINISTRY OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

Note 10: Employee Entitlements

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

Actual Prior year \$'000	Description	Actual Current Year \$'000	Original Budget \$'000	Final Budget \$'000	Variance (Original vs Actual) \$'000
412	Annual leave	234	467	467	233
59	Salaries and wages	-	24	24	24
594	Pension	501	550	550	49
1,065	Total employee entitlements	735	1,041	1,041	306

Note 11: Sale of Good and Services

Actual Prior year \$'000	Description	Actual Current Year \$'000	Original Budget \$'000	Final Budget \$'000	Variance (Original vs Actual) \$'000
111,036	Outputs to Cabinet ¹	117,310	110,923	113,639	(6,387)
1,972	Fees and charges ²	1,650	794	794	(856)
129	Rentals	148	156	155	8
2,287	General sales	1,712	673	673	(1,039)
178	Other	118	97	97	(21)
115,602	Total Sale of Goods & Services	120,938	112,643	115,358	(8,295)

¹ Outputs to Cabinet comprise of goods delivered to and services performed on behalf of the Cayman Islands Government. These are detailed in the Annual Budget Statements for the financial year ended 31 December 2021 and are covered by the Appropriation Act.

² Fees & charges and Other Goods & Services included administrative fees and user charge levied on the public for the delivery of government services. Certain respective rates and fees structures are gazetted and governed by the relevant revenue laws and regulations.

No revenue concessions were granted during the financial year ended 31 December 2021.

MINISTRY OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

Note 11: Sale of Goods and Services (continued)

Actual Prior year \$'000	Description	Actual Current Year \$'000	Original Budget \$'000	Final Budget \$'000	Variance (Original vs Actual) \$'000
	Fees and charges				
170	Agricultural Department Fees	84	66	66	(18)
232	Examination Fees	277	63	63	(214)
37	Express Land Registry	55	35	35	(20)
228	Land Survey Fees	213	75	75	(138)
150	Mapping Services	115	93	93	(22)
9	Public Library Fees	19	25	25	6
519	School Fees	554	132	132	(422)
4	Transcript Fees	5	3	3	(2)
621	Web Receipts	326	300	300	(26)
2	Estate Management Fees	2	2	2	-
1,972	Total Fees and charges	1,650	794	794	(856)
	Rentals				
41	Rental - School Canteens	121	81	80	(40)
73	Rentals - Other Properties	24	45	45	21
15	Rentals - Craft Market	3	30	30	27
129	Total Rentals	148	156	155	8
	General Sales				
2,287	Sale of Agriculture Supplies/Produce	1,712	673	673	(1,039)
2,287	Total General Sales	1,712	673	673	(1,039)
	Other Goods & Services Revenue				
133	GIS Applications	85	70	70	(15)
17	GPS Licenses Refund	8	8	8	-
29	Miscellaneous Receipts	25	19	19	(6)
179	Total Other Goods & Services Revenue	118	97	97	(21)
	Sales of Outputs to Cabinet				
111,035	Outputs to Cabinet	117,310	110,923	113,639	(6,387)
111,035	Total Outputs to Cabinet	117,310	110,923	113,639	(6,387)
115,602	Total Goods and Services	120,938	112,643	115,358	(8,295)

MINISTRY OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

Note 12: Donations

Actual Prior Year	Donor - Donation Purpose- Supplier	Actual Current Year	Original Budget	Final Budget	Variance (Original vs Actual)
\$'000		\$'000	\$'000	\$'000	\$'000
22	Cabinet Office - Mobility mats for public beach access	-	-	-	-
670	Life Limited - Student Laptops - Creative Tech	-	-	-	-
-	Cabinet Office - LHS playground equipment - Miracle Recreation Co.	80	-	-	(80)
692	Total Donations	80	-	-	(80)

During the year ended 31 December 2021, the ministry received a cash donation for the acquisition of playground equipment to support the activities at the Lighthouse School. There are no unfilled conditions attached to these donations.

Note 13: Personnel costs

Actual Prior Year	Description	Actual Current Year	Original Budget	Final Budget	Variance (Original vs Actual)
\$'000		\$'000	\$'000	\$'000	\$'000
64,060	Salaries, wages and allowances	61,739	61,765	63,417	26
13,867	Health care	13,874	14,238	14,314	364
3,470	Pension	3,289	3,399	3,491	110
(55)	Movement in Annual Leave	215	26	26	(189)
126	Other Personnel related costs	190	294	294	104
81,468	Total Personnel Cost	79,307	79,722	81,542	415

Note 14: Supplies and consumables

Actual Prior Year	Description	Actual Current Year	Original Budget	Final Budget	Variance (Original vs Actual)
\$'000		\$'000	\$'000	\$'000	\$'000
4,740	Supplies and Materials	3,742	2,507	1,261	(1,235)
12,405	Purchase of services	15,985	15,144	17,181	(841)
144	Lease and Rent of Property and Sites	120	34	34	(86)
3,904	Utilities	4,691	4,289	4,332	(402)
-	General Insurance	-	12	5	12
67	Travel and Subsistence	106	228	228	122
188	Interdepartmental expenses	153	232	232	79
71	Recruitment & Training	154	293	293	139
1,509	Other	1,412	1,004	1,071	(408)
23,028	Total Supplies & Consumables	26,363	23,743	24,637	(2,620)

Included in other expenses is the provision for bad debts expense for the year of \$501 thousand, (2020: \$610 thousand).

Note 15: Litigation Costs

The Attorney General's Office provides legal services to the Ministry.

MINISTRY OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

Note 16: (Gains)/Losses

During the period the Ministry disposed of assets that was for the purposes of producing outputs. Internal approval was obtained to dispose of these assets inclusive of motor vehicles, computers and equipment. The Ministry also derecognised financial liabilities belonging to the Ministry of Planning, Agriculture, Housing & Infrastructure and the Ministry of Youth, Sports, Culture & Heritage.

Actual Prior Year	Description	Actual Current Year	Original Budget	Final Budget	Variance (Original vs Actual)
\$'000		\$'000	\$'000	\$'000	\$'000
-	Gains on disposal of Property, Plant & Equipment	(1)	-	-	1
(13)	(Gains)/Losses on Foreign Exchange Transactions	15	1	1	(14)
-	Losses on derecognition of Financial Asset / Liability	645	-	-	(645)
(13)	Total (Gain) / Losses	659	1	1	(658)

Note 17: Reconciliation of net cash flows from operating activities to surplus/ (deficit)

Actual Prior Year		Actual Current Year	Original Budget	Final Budget	Variance (Budget vs Actual)
\$'000		\$'000	\$'000	\$'000	\$'000
696	Surplus from ordinary activities	7,390	-	-	(7,390)
	Non-cash movements				
11,547	Depreciation & amortization	13,973	9,861	9,861	(4,112)
	Impairment of Asset	(6,728)			6,728
-	Gains)/Loss on revaluations/disposal of property, plant & equipment	(1)	-	-	1
(610)	Movement in provision for bad debt	(501)	-	-	501
	Changes in current assets and liabilities:				
550	Increase in receivables	252	-	-	(252)
-	Decrease in receivables - Cabinet	-	-	-	-
9,649	Decrease in receivables - Other Government agencies	(8,442)	4,840	4,840	13,282
(2,731)	Increase in other current assets	2,655	-	-	(2,655)
38	Increase in Inventory	323	-	-	(323)
(4)	Decrease in payables - Other Government agencies	7,304	-	-	(7,304)
(913)	Decrease in payables	(875)	-	-	875
(8)	Decrease in provisions relating to employee costs	(330)	-	-	330
18,214	Net cash flows from operating activities	15,020	14,701	14,701	(319)

**MINISTRY OF EDUCATION
NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2021**

Note 18: Contingent liabilities and assets

In relation to legal matters, estimates are developed by the Office of the Attorney General who is charged under the Constitution with the handling of the defence in these matters, using the current facts and known circumstances. The factors considered in developing the legal provisions include the merits and jurisdiction of the litigation, the nature and number of other similar current and past litigation cases, the nature of the subject matter of the litigation, the likelihood of settlement and current state of settlement discussions, if any.

The Ministry is routinely engaged in litigation arising in the ordinary course of its business. It does not believe that any such litigation will individually or in aggregate, have a material adverse financial effect on the Ministry. It is Government's policy to rigorously assert its position in such cases. Should the Government be unsuccessful in these matters, it does not expect the outcome to materially affect the results of operations or financial position. The Ministry does not have any probable contingent liabilities at the time of reporting.

Note 19: Commitments

Prior year Actual	Type	One year or less \$'000	One to five Years \$'000	Over five Years \$'000	Total \$'000	Original Budget \$'000	Final Budget \$'000	Variance (Original vs. Actual) \$'000
Capital Commitments								
62,875	Property, plant and equipment	32,130	18,118	-	50,248	70,000	70,000	19,752
62,875	Total Capital Commitments	32,130	18,118	-	50,248	70,000	70,000	19,752
Operating Commitments								
-	Other operating commitments	7,468	4,329	-	11,797	9,000	9,000	(2,797)
53	Other non-cancellable leases	48	118	-	166	53	53	(113)
53	Total Operating Commitments	7,516	4,447	-	11,963	9,053	9,053	(2,910)
62,928	Total Commitments	39,646	22,565	-	62,211	79,053	79,053	16,842

Capital Commitments

In the 2021 fiscal year, the main capital commitment related to the New John Gray High School Construction. The Ministry has continued works on this project and other minor capital works contracts / assets purchase commitment.

Operating Commitments

The Ministry currently has short term leases for the premises occupied for warehousing of documents and technology related equipment for use in the schools. Most leases are up for renewal within 1-5 years. The amounts disclosed above are commitments based on the current rental rates and the remaining lease period.

**MINISTRY OF EDUCATION
NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2021**

Note 20: Explanation of major variances against budget

The original budget has been reduced to reflect the six months budget relating to the departments and units that transferred out of the Ministry as at 1 July 2021.

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

Statement of financial performance

i. Outputs to Cabinet

Revenue from Cabinet was \$6.3 million over budget. This was mainly due to additional funding for public schools which directly impacted the amount of revenue billed to Cabinet.

ii. Fees and Charges

Revenue from fees and charges was \$856 thousand over budget. School and exam fees were budgeted based on collectability. There was a related provision in 2021 of representing 60% of fees billed.

iii. Investment revenue

Revenue from investments was \$590 thousand under budget as a result of the global COVID-19 pandemic causing less favourable interest rates. Investments held during 2021 generated an average return of 0.10%, versus the budgeted return of 1.20%.

Investments valued at \$97.6 million (i.e. fixed deposits held with Treasury for a period not exceeding 90 days) were held as at 31 December 2021.

iv. Personnel Costs

Personnel expense was slightly below budget by \$0.4 million due to delayed recruitment.

v. Supplies and consumables

Supplies and consumables expense was \$2.6 million over budget. Net effect is increases in electricity rates and renegotiated transportation contracts for all the public schools and additional funding requirement for supply materials.

vi. Depreciation

Depreciation and amortization expense was \$4.1 million over budget due to the effects of the revaluation of buildings which resulted in a higher depreciation expense.

vii. Impairment of property, plant and equipment

Impairment of property, plant and equipment was \$6.7 million favourable to budget due the reversal of previous impairment of the New John Gray High School Project of \$6.8 million partially offset by impairment of lease property on Smith Road of \$135 thousand.

viii. Loss on derecognition of assets

Loss on derecognition of assets was \$645 thousand over budget as a result of the Government restructuring at 1 July 2021. Building originally brought on to the records of the Ministry with the last restructuring exercise in 2017, was discovered not to be a Government Assets during the 2021 revaluation.

**MINISTRY OF EDUCATION
NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2021**

Statement of financial position

- i. Cash and cash equivalents*
The Ministry year-end balance was \$1.3 million under budget. Low interest rates, as a result of the COVID-19 pandemic causing less favourable interest rates.
- ii. Trade and other receivables*
The actual year-end debtors and other receivables net balance was \$8.6 million over the original budget. Trade receivables were over budget by \$8.6 million primarily due to the timing of payments due to the Ministry for outputs sold and equity investments. Other receivables were \$18 thousand over budget primarily due to uncollected receivables reclassified as doubtful accounts during the year.
- iii. Inventories*
Inventories were \$275 thousand under budget due to the Government's restructuring as at 1 July 2021. All inventory held in the Ministry was the property of the Department of Agriculture. The inventory was transferred out of the Ministry of Education to the Ministry of Planning, Agriculture, Housing & Infrastructure when the Department of Agriculture transitioned to that Ministry.
- iv. Prepayments*
Prepayments were \$295 thousand over budget. This is primarily related to deposits for equipment and software relating to the 1:1 laptop initiative across the public school system.
- v. Property, plant and equipment*
Fixed assets were \$13.3 million below budget primarily due to delays in the implementation of major projects (NJGHS) during 2021, caused by severe supply chain interruptions affecting the global market place. The transfer of assets following the Government's restructuring in 2021 also contributed to the property, plant and equipment area being under budget. These reductions were offset by revaluation gains on buildings.
- vi. Trades Payable*
Trade payables were \$7.3 million over budget. This is primarily due to inter ministry payable balance at the year-end.
- vii. Accruals and Other Liabilities*
Accruals and other liabilities were \$1.9 million over budget. This is primarily related to work completed on the New John Gray High School (NJGHS) construction project, which was not billed and paid at the year-end.
- viii. Unearned Revenue*
Unearned revenue was \$325 thousand under budget as a result of the Government's restructuring. All unearned revenue budgeted related to web subscription fees earned by the Lands & Survey Department which transition out of the Ministry as at 1 July 2021.
- ix. Employee Entitlements*
Employee entitlements were \$306 thousand under budget as a result of the Government's restructuring. The year-end balances consist of accruals owed to employees under the Ministry of Education umbrella only, and no longer includes employees who moved with the departments and units that transitioned out of the Ministry as at 1 July 2021.

**MINISTRY OF EDUCATION
NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2021**

Note 21: Related party and key management personnel disclosures

Related party disclosure

The Ministry is a wholly owned entity of the government from which it derives a major source of its revenue. The Ministry 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 31 December 2021 and were consistent with normal operating relationships between entities and were undertaken on terms and conditions that are normal for such transactions.

Key management personnel

Key management personnel salaries and other short term employment benefits paid by this Ministry are summarised below.

During the financial year, the Ministry had no transactions which are considered a related party to key management personnel other than the salaries and other short-term employment benefits below.

Actual Prior year \$'000	Description	Actual Current Year \$'000	Number of Persons
770	Salaries & other short term employee benefits	630	5
770	Remuneration	630	5

Note 22: Financial instrument risks

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

Credit risk

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

Currency and interest rate risk

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

Liquidity risk

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

All of the Ministry's financial liabilities (creditors and payables) will be settled in less than six months from the date of these financial statements.

**MINISTRY OF EDUCATION
NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2021**

Note 23: Segment reporting

The Ministry uses segment reporting to identify allocated resources to the operating segments and assess their performance. The reportable segments are identified, and the disclosures selected, in line with the internal financial reporting system and based on the Cayman Islands Government's accounting policies.

The Ministry segment report is prepared on the basis of three major areas: Education & Training, Youth, Sports and Cadets and Land & Agriculture. Operations of the Education and Training, services include provision of these services to primary and secondary students and also training of adults with disabilities and provision of library services. Operations in Youth, Sports and Cadets relate to the provision of these areas across the islands. Operations in Lands and Agriculture include the operations and policy execution in these areas.

After 1 July 2021, the actual and budget reporting for the Ministry reflects operations only related to the Ministry of Education.

	Education & Training		Youth, Cadets & Sports		Lands & Agriculture		Consolidated	
	2021 \$'000	2020 \$'000	2021 \$'000	2020 \$'000	2021 \$'000	2020 \$'000	2021 \$'000	2020 \$'000
Revenue								
Outputs from Cabinet	109,097	96,829	2,399	4,158	5,813	10,049	117,310	111,036
Other revenue	1,146	1,982	24	29	2,632	3,710	3,803	5,721
Total Revenue	110,243	98,811	2,423	4,187	8,445	13,759	121,113	116,757
Expenses								
Salaries and Wages	73,862	71,203	1,092	1,996	4,353	8,269	79,307	81,468
Other expenses	29,057	27,021	1,332	2,191	4,027	5,380	34,416	34,592
Total Expenses	102,919	98,224	2,424	4,187	8,380	13,649	113,723	116,061
Surplus/ (Deficit) from Operating Activities	7,324	587	(1)	-	65	110	7,390	696
Assets								
Current Assets	134,963	121,501	-	5	616	924	135,579	122,430
Fixed Assets	308,531	214,153	-	8,427	-	4,144	308,531	226,724
Total Assets	443,494	335,654	-	8,432	616	5,068	444,110	349,154
Liabilities								
Current Liabilities	12,056	5,275	10	105	97	936	12,163	6,316
Total Liabilities	12,056	5,275	10	105	97	936	12,163	6,316
Capital	431,438	330,379	(10)	8,327	519	4,132	431,947	342,838

Note 24: Prior year Adjustments

Prior year adjustments of \$104 thousand (2020: \$131 thousand) are primarily related to accumulated depreciation adjustments because of the revaluation of assets.

Note 25: Surplus Repayment

The Ministry reported a surplus of \$7.39 million. Consequently, surplus repayable has been recorded in these financial statements of \$7.3 million as at 31 December 2021.

**MINISTRY OF EDUCATION
NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2021**

Note 26: Multi-year Budgets

The government operates a two-year budget appropriation cycle. Budget unused in the first of the two years can be moved forward and used in the execution of the deliverables in the second year, in addition to approved budget of the second year. The transferred budget is added to the budget allocation of the second year to form the new original budget for that year.

In fiscal year 2020, \$3.6 million in unused expense budget was carried forward to 2021 and added to the \$117.7 million of 2021 to form a new original budget of \$121.3 million. However, there was a reduction of \$10.4 million in the Ministry's new original budget, resulting from the Government's restructuring as at 1 July 2021. The revised new original budget for the 2021 fiscal year was \$110.9 million.

All unused budget appropriations expired at 31 December 2021.

Note 27: Changes to the budget

The final budget is adjusted for the additional budget amounts approved in the Supplementary Appropriation. The final budget also includes appropriations approved under Section 11(5) and Section 12 of the Public Management and Finance Act (2020 Revision), which have not yet been ratified by Parliament at 31 March 2021 as required by section 11(6)(b) of the Public Management and Finance Act (2020 Revision).

Description	\$'000
2021 original Budget	117,738
2020 C/F by output	3,604
Reorganisation (Transitioned Departments Original Budget)	(10,418)
Section 11(5)s & Section 12s	2,715
Final Budget	113,639

The changes were to support the strategic goals of the Ministry and represented operational costs (\$2.7 million) such as Personnel Costs and Supplies and consumables expenses for additional support for Special Education Needs, Information Technology support services in relation to laptop purchases for students, purchase and depreciation expenses relating to the new John Gray Gym.

Note 28: Events occurring after reporting date

At the time of this report, there are no known events occurring after 31 December 2021 that would impact the reporting of the Ministry.

Note 29: Going concern

The Ministry is a public entity and is 100% owned by the Cayman Islands Government. The organization derives approximately 97% of its annual income from the provision of output services to the Government. The Government remains in a strong financial position and has given no indication that it will have difficulty funding the Ministry of Education for ongoing operations.

**MINISTRY OF EDUCATION
NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2021**

Note 29: Going concern (continued)

The Government is in a strong position to successfully traverse the global impacts of the Covid-19 pandemic. The Ministry closed the 2021 fiscal year with significant unrestricted cash, cash equivalents and receivables to operate the organization for up to 12 months.

Given these circumstances, there are no events that indicate the Ministry would not be able to meet its obligations as they become due. As such, the Ministry will continue to operate on a going concern basis for the foreseeable future.

In making this assessment, management considered all available information concerning the next twelve-month period from the balance sheet date that was available at the time these financial statements were issued.



Ministry of Education

Cayman Islands Government