



2022 ANNUAL REPORT



**Ministry of Youth, Sports,
Culture & Heritage**
Cayman Islands Government





**PRESERVE
OUR PAST**

**STRENGTHEN
OUR FUTURE**

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PURPOSE

Section 44 of the Public Management and Finance Act (2020 Revision) requires each Government entity (Ministry, Portfolio & Office) to prepare an Annual Report.

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.

The Ministry of Youth, Sports, Culture & Heritage (the "Ministry") aims to provide a comprehensive review of its performance, achievements, and activities for the period of 01 January 2022 to 31 December 2022 in this report.

The financial statements included in this report compares the entity actual performance with the performance specified in the budget documents and complies with the Public Sector Accounting Standards.

MESSAGE FROM THE MINISTER

HON. BERNIE BUSH

I am pleased to present the Annual Report for 2022 of the Ministry of Youth, Sports, Culture & Heritage ("the Ministry") in accordance with Section 69 of the Public Management and Finance Act (2020 Revision). Last year was a period of recovery and readjustment following two years of the pandemic, which seriously hampered the planning and execution of sporting, cultural and youth events. Free again to meet in large numbers, albeit with a heightened awareness of health protocols, Caymanians, residents and visitors are happy to resume social events. The Ministry continues to support local sports associations, cultural institutions, our youth and our seniors.



Given the Ministry's extensive portfolio, we are focused on the redrafting of the National Youth, Sport and Culture policies. Our main mission is to continue to make good on my Ministerial Priorities of:

1. Talent Identification and Development,
2. Enhancement and Empowerment of Youth, and
3. Awareness and Preservation of Culture and Heritage.

The Ministry has persisted to drive forward these commitments in several ways. We refocused and reintroduced Pirates Week as Pirates Fest across all three islands after its two-year hiatus, to support our creatives and informal sector. We increased inclusion in our oldest focus sport, cricket, by hosting a U13 Girls rally. We led the National Heroes Day nominations process inspiring and uniting the nation and highlighted the need for youth empowerment by re-establishing the National Youth Commission and CARICOM Youth Ambassadors. We also partnered with an overseas stakeholder to involve Caymanian culinary workers in a local and international competition, and continued to provide increased exposure to local culture, and the arts community through exhibitions, concerts and gatherings. The Ministry launched new ways for the public to actively participate and share in national culture and traditions. These included the Caymanian Proud, Saturday's in the Park, and the Cayman Christmas concert and marketplace initiatives. We also established heritage preservation; emancipation, and national dress, dance and dish taskforces to evaluate and enhance appreciation, and pride in local heritage, history and culture. During Her Late Majesty's Platinum Jubilee, the Ministry and its entities hosted events on Grand Cayman and Cayman Brac.

In 2022, we continued to support talent identification and development of youth athletes by providing grants and educational programmes to reward potential, which recognised their outstanding achievements at local, regional and international meets. We also supported Cayman seniors by hosting tours, socials and forums, which helped social cohesion and celebrate our unique cultural legacy.

The Ministry is passionate about its responsibilities and subject disciplines that underpin the fabric of our nation. With much to reflect on and look forward to, as we strive to further enrich our communities, we will continue preserving our past to ensure an optimal shared future. This report sums up the strides the Ministry has made in a memorable year. I want to thank the Ministry and its entities for their unwavering service and commitment to serving Cayman's communities.

MESSAGE FROM THE CHIEF OFFICER TERESA ECHENIQUE

I join the Minister in proudly presenting the 2022 Annual Report of the Ministry of Youth, Sports, Culture & Heritage. This Annual Report will provide an overview of the Ministry's performance, achievements and activities and thereby showcasing who we are as a Ministry and how we work to enhance the lives of all who live in the Cayman Islands. The breadth of our Ministry provides a unique chance to span a broad range of subject areas. It allows us to develop new ways to preserve our cherished history, while focusing on future priorities in order to create a brighter future for all who call the Cayman Islands home.



In 2022, we expanded our staffing/management complement and said goodbye to others who retired. During this period we have appointed new boards, reviewed policies and launched the National Youth Commission. This important body has been inactive for a number of years. Its reappointment will provide youth with a voice in decisions and policy formation directly affecting them. Similarly, our newly-appointed CARICOM youth ambassadors are tasked with representing and advocating on behalf of their peers in the Cayman Islands in regional forums.

This past year, we saw the implementation of some exciting innovative upgrades such as the Cayman Islands National Museum's installation of a life-like and life-sized animatronic of cultural icon, Miss Annie Huldah Bodden, drawing in new visitors to the Museum. As well as, Department of Sports and the Cayman Islands Amateur Swimming Association's partnership which brought the introduction of a cutting-edge pool chiller designed to improve training for our swim athletes, and formally agreed upon 50 meter pool to be built to benefit all members of the community.

In Cayman Brac, Ministry staff held forums with students to discuss important youth related issues. Youth also participated in an intergenerational exercise. The oral history transmitted by Brac seniors encouraged the students to learn and ask questions about past royal visits adding to their local knowledge. The Brac work trip was also an opportunity for the Ministry to facilitate an appreciation of traditional songs sung by CI Folk Singers, which staged its first concert in years sharing songs of our past. In addition, we took National Heroes Day to the Brac to honour Sister Islands' recipients.

In 2023, we plan to move forward with the work of several national identity task forces which comprising of experts and lay persons. The first will help protect and preserve our built heritage, the second; deepen our understanding of the emancipation of slaves in Cayman, and the third will decide on our national dress, dish and dance. The work of each taskforce will collectively strengthen Caymanian identity and add value to our past, present and future. In the year ahead, we will also undertake research and consultation leading to complete the update of our National Youth and Sports Policies. These will provide a framework to create legislation and drive forward new developments in these areas while promoting the Minister's priorities.



**Ministry of Youth, Sports,
Culture & Heritage**
Cayman Islands Government

ABOUT US

The Ministry of Youth, Sports, Culture & Heritage (MYSCH) is the curator of the Cayman Islands customs and legacy while progressing and elevating sport and youth activities, programmes and policies.

Responsibilities of the Ministry include providing strategic and policy direction, advice, funding through grants and governance support to its Departments, Units and Statutory Authorities (SAGCs).

Our aim is to ensure the history and traditions of the Cayman Islands is remembered and shared throughout generations; while encouraging and supporting the development and implementation of sports for all; and the advancement of youth directed agendas and policies to guarantee positive outcomes for our future.

DEPARTMENTS AND SECTIONS



**Youth Services Unit
(YSU)**



**Department of Sports
(DOS)**



Ministry of Youth, Sports,
Culture & Heritage
Cayman Islands Government

ABOUT US

(CONTINUED)

STATUTORY AUTHORITIES (SAGCS)



NATIONAL GALLERY OF THE CAYMAN ISLANDS
(NGCI)



CREATIVITY : HERITAGE : EDUCATION

CAYMAN NATIONAL CULTURAL FOUNDATION
(CNCF)



CAYMAN ISLANDS NATIONAL MUSEUM
(CINM)



Ministry of Youth, Sports,
Culture & Heritage
Cayman Islands Government

ABOUT US

(CONTINUED)

NATIONAL COMMISSIONS: YOUTH AND SPORTS

Logo in
Construction

**NATIONAL YOUTH COMMISSION
(NYC)**

Logo in
Construction

NATIONAL SPORTS COMMISSION*
(NSC)

*The Ministry made preparations to form the NSC in 2022 in which Commission Members were appointed by Cabinet in January 2023.

OVERVIEW OF THE



**Ministry of Youth, Sports,
Culture & Heritage**
Cayman Islands Government

DEPUTY CHIEF OFFICER

JOAN WEST DACRES

Deputy Chief Officer of Ministry Operations, Joan West-Dacres has responsibility for the oversight of policy, events and communication teams within the Ministry of Youth, Sports, Culture & Heritage. The policy team comprises of one Senior Policy Analyst and two Policy Analysts who are instrumental in; conducting research, providing advice, supporting policy development both operationally and nationally, guiding policy initiatives with key stakeholders, support to Boards, Committees and Commissions, as well as support to grant related processes.



The events and communications team is charged with the planning and management of the Ministry's key activities which focus on Youth, Sports, Culture & Heritage events; and the promotion of the Ministry's efforts. Our core events and communications plans are aligned with the Ministry's key objectives and goals in an effort to ensure we are strategic in our work; and that the community and our stakeholders are constantly made aware of who we are, and what we are trying to achieve.

There are three (3) SACCS's which falls under her remit namely, National Gallery Cayman Islands, Cayman National Cultural Foundation and the Cayman Islands National Museum. These three organizations are primarily responsible for the preservation, conservation and promotion of our culture and heritage activities. Governed by Management Boards, these cultural entities ensure that the history of the Cayman Islands is remembered, acknowledged and shared amongst our people.

DEPUTY CHIEF OFFICER (ACTING) MELISSA WHORMS

Deputy Chief Officer (Acting) of Entities, Melissa Whorms has responsibility for the oversight of the Youth Services Unit (YSU) and the Department of Sports (DoS). The Ministry provides strategic support and guidance to the entities as they work towards achieving their goals. Among its duties, the Ministry of Youth, Sports, Culture & Heritage administers funds and oversees delivery of thirty-five (35) youth and sports-related purchase agreements, awards sports and youth grants, and maintains the annual subscription fee to the World & Regional Anti-Doping bodies.



A close working relationship exists between the Ministry and the Medical Anti-Doping Commission (MADC) to ensure effective communication, coordination, cooperation and collaboration exists between entities with expertise in the prevention and fight against doping in sport.

The Ministry through Cabinet, has recently established the National Youth Commission (NYC) and the National Sports Commission (NSC). The NYC will work with the Ministry to develop and implement a National Youth Policy, set priorities and direction for all youth development programs, and enhance and empower our youth as partners in nation-building to reach their full potential. The NSC will assist the Ministry in establishing a National Sport Policy and Strategic Plan that will define the vision, values, strategic direction and objectives for the development of sports in the Cayman Islands as well as promote the value in sports and recreation to develop a culture of well-being and active lifestyle.

HUMAN RESOURCES DIVISION

The Human Resources Division of the Ministry of Youth, Sports, Culture & Heritage supports the Chief Officer and Heads of Departments through the:

- Development and Administration of Quality Human Resources Systems
- Programs and Services Designed to enhance the Work Environment and
- Increase Organizational Effectiveness

With the division's support its vision is to provide strategic and operational human resources functions that are creative, customer-focused, quality-driven, and highly effective towards the pursuit of an exceptional and diverse workforce.



**YVONNE EVANS
HUMAN RESOURCES MANAGER**



**JILYNNE CAYASSO
HUMAN RESOURCES OFFICER**

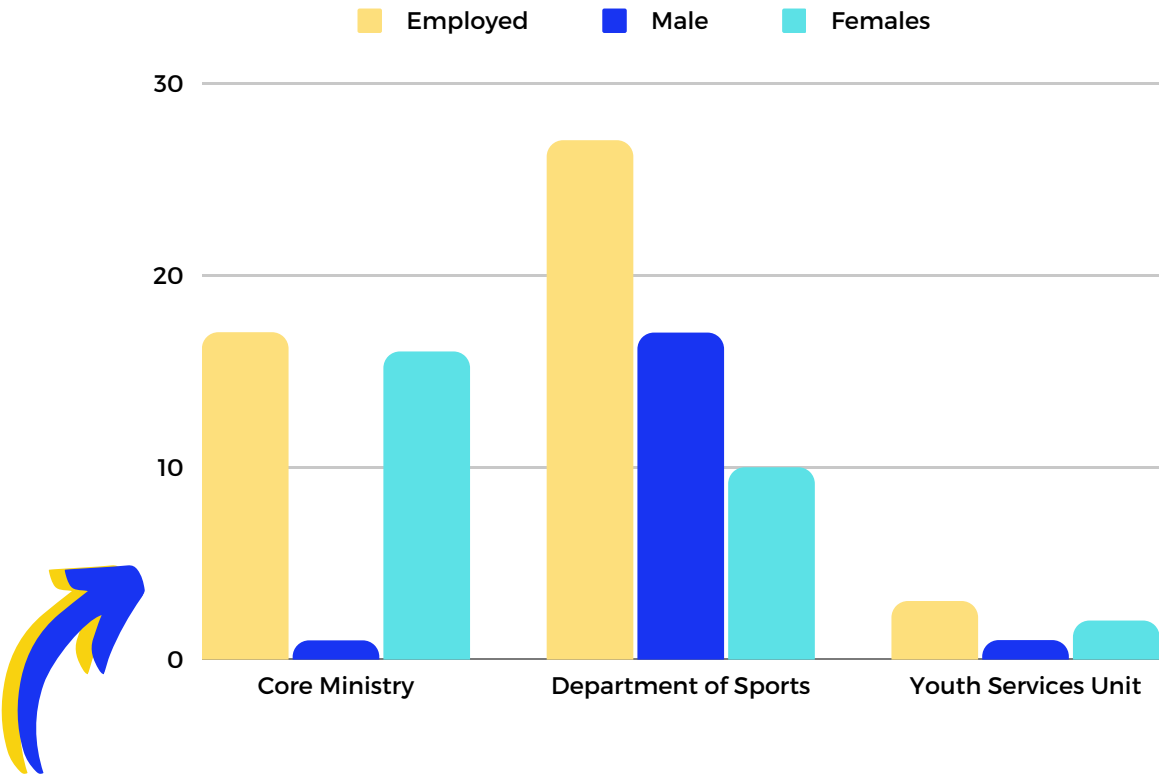
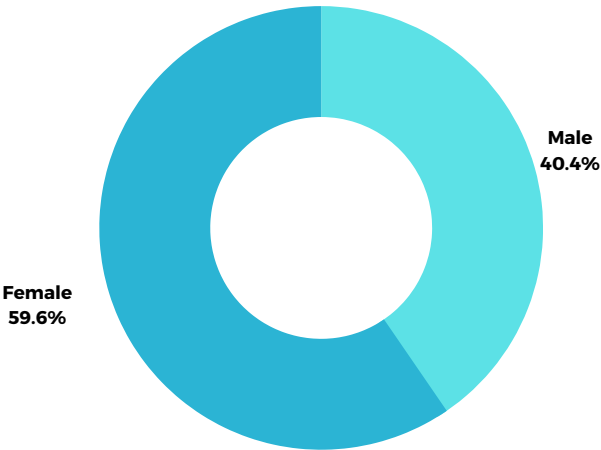
HUMAN RESOURCES STATISTICS

95.7%

Caymanians

4.3%

Non-Caymanians



BREAKDOWN OF STATISTICS

Across the three entities there is a total of:

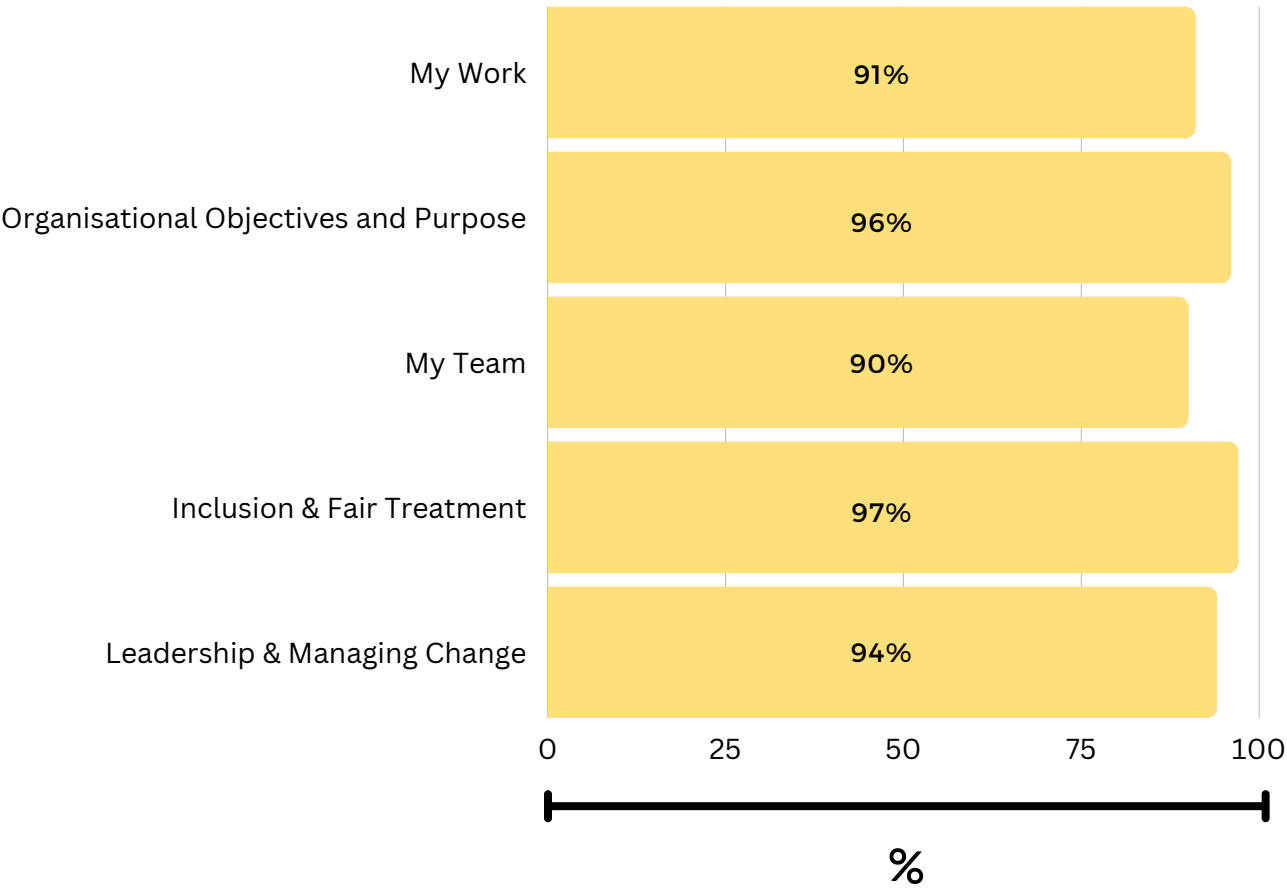
- 62 Budgeted Positions
- 47 Employed Staff*
- 17 Total Vacancies

*2 are Temporary Office Support Staff.

2022 ENGAGEMENT SURVEY

The Ministry of Youth, Sports, Culture & Heritage participated in the 2022 Deputy Governor's Engagement Survey. Commencing for three weeks from October 24, 2022 the Ministry generated a 95% Response Rate. Across all three entities the Core Ministry and YSU generated a 100% response whilst DOS generated 92%.

A highlight from the survey was the Core Ministry response which generated outstanding feedback pertaining to the volume of work (by individuals), organisational objectives and purpose, team relationship, inclusion and fair treatment & leadership and managing change.



2022 SUMMER INTERNSHIP

The 2022 MYSCH Summer Internship programme took place from June-August 2022 and concluded with an internship feedback survey to understand interns experiences and to improve next years program. The survey was anonymous and was completed by interns under the departments of Sports, Youth and Core Ministry.



FEEDBACK

- More than half of Interns felt the recruitment process acceptable
- All interns gave a positive response that their internship helped with their Career Development
- All Interns felt that separate individual check in is ideal for one-to-one feedback
- Recommendation to have interns integrate between departments.

MOST SATISFYING PART ABOUT JOB

- Having opportunity to be involved / included; seeing insight of operations
- Networking opportunities
- Great work environment
- Feeling comfortable, appreciated and valued when in putting into discussions
- Weren't given 'typical intern duties'

POLICY TEAM

OVERVIEW

The policy team is responsible for providing policy advice on national strategies and legislative proposals to advance the Ministry's agenda for the subject areas of Youth, Sports, Culture and Heritage. Additionally, the policy team supports the Honourable Minister, Chief Officer, and Deputy Chief Officers in achieving the Ministry and its agencies' policy development responsibilities, strategic analysis and all project related work in the subject areas.



**L-R: Tunisia Barnes, Policy Analyst &
Alanis Linwood-Amor, Senior Policy Analyst**

ACHIEVEMENTS

- Team Development
 - Training and development continues to be an important aspect of creating effective and efficient teams. Leadership is critical to our success and this provided opportunities for two (2) members of the Policy team to enroll in ILM 3 in 2022.
 - Acting opportunities are given whenever possible to further provide for the professional development of staff, allow for crossing training and succession planning for the future of the organisation. Policy staff were given the opportunity to Act as Deputy Chief Officers during the period of August to November 2022.

POLICY TEAM

ACHIEVEMENTS (CONTINUED)

- **National Heroes Day** - National Heroes Day committee for 2022 was convened on 7th September 2021 to begin the work under the Terms of Reference and the necessary processes for National Heroes Day 2022. The theme for the 2022 celebrations was Honouring our Uniformed Services, with persons being recognised for their notable contributions in this area. The committee is instrumental in the awards process, and aids in; defining the criteria, agreeing on the nomination process, advising and approval of the insignia, and reviewing the applications received, to name a few of the responsibilities. Each individual who met the criteria and was approved by Cabinet was presented with a certificate and, in some instances, an insignia at the National Heroes Day 2022 Celebrations.
- **Support SAGCs** - The Ministry is represented on the Management Boards of the Cayman Islands National Museum, the National Gallery Cayman Islands and the Cayman National Cultural Foundation. The policy team lends support through their attendance, contribution to discussions and acting as the liaison between the entity and the Ministry. Ongoing engagement ensures open communication, assistance and oversight of relevant matters which arise.
- **Various Cultural Heritage Taskforces**
 - **National Dress, Dish and Dance** task force was created to address national identification gaps and determine ways forward to capture these important elements of our culture for prosperity through policy or other necessary avenues.
 - **National Cultural and Built Heritage** task force was developed to review current legislation and identify places of cultural significance for built and environmental preservation.
 - **Emancipation Day** task force to revisit and honour our past during the Atlantic slave trade.
- **National Youth Commission**
 - The National Youth Commission was reinstated to provide leadership in formulating and monitoring the National Youth Policy and setting priorities and directing all youth promotion and development programs and activities in the Cayman Islands. The appointment of the new Commission members was confirmed as of 1st August 2022, after a Notice of Interest and interview process was completed.

POLICY TEAM

ACHIEVEMENTS (CONTINUED)

- **CARICOM Youth Ambassador**

- The Policy team facilitated the interview process for the recruitment of the 2022-2024 CARICOM Youth Ambassadors (CYAs). The ambassadors participate in the CARICOM Youth Ambassador Programme (CYAP) and advocate for and educate young people about national and regional priorities.
- Interested applicants were invited to submit their applications online for consideration by the selection committee. The selection committee consisted of three (3) members of the National Youth Commission, including the Chair, Deputy Chair and a Youth Representative. Shortlisted applicants who met the criteria set by CARICOM proceeded to the interview stage where the top highest scores became the Ambassador. The second-highest scores were used to select the alternate (read more on page 35).

- **National Sports Commission**

- In the 2022-2024 Strategic Policy Statement, the Cayman Islands Government has outlined specific aims for Sports under Broad Outcome 7 - 'Utilising sports to enhance the lives of our people'. One of these aims is to establish a National Sports Commission which will not only strengthen, regulate and develop the sporting sector in the Cayman Islands but also allow for updating the expired National Sports Policy and Strategic Plan (NSPP). The review of the NSPP will be forthcoming in the later part of 2023 and will be a key objective for the National Sports Commission (NSC) once they are appointed in January 2023.



SPA Linwood-Amor received her ILM 3 certificate from Deputy Governor, Hon. Franz Manderson



In October 2022, PA Barnes received her Chief Officer's Award, pictured with Deputy Chief Officer, Joan West-Dacres

EVENTS & COMMUNICATIONS

OVERVIEW OF EVENTS

The Events Manager post handles all of the Core Ministry's major events. The Events Manager position was brought to fruition on 1st June 2022, as the Chief Officer saw a need for a dedicated team member to manage the numerous events the Ministry was hosting. The position handles all the tasks for hosting events: deciding what events to host, finding venues, hiring catering and technical support as well as decor.



VENTISHA CONOLLY
EVENTS, FOI & DATA
PROTECTION MANAGER

ACHIEVEMENTS

In 2022, the Ministry hosted **6 Events**, including:

- Two (2) Caymanian Proud
- (1) **Memories of Her Majesty**
- (2) **Uniformed Services**

- Saturdays in the Park
- (3) **Jingle and Song Competition**

- (4) **Activities for Older Persons Month**
- Two (2) Major Events:
- (5) **The return of Pirates Week**
- (6) **The Cayman Christmas: A celebration of Music and Culture**
 - This event included a song competition.

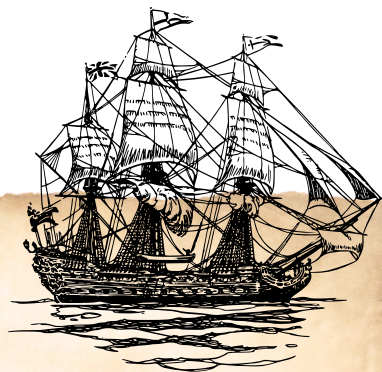
With these achievements, Events, FOI & Data Protection Manager Ventisha Conolly received the Chief Officer's Award for July 2022.



EVENTS & COMMUNICATIONS (COMMS)

MAJOR ACCOMPLISHMENTS

PIRATES FEST 2022



It was decided by the Ministry that the responsibility of Pirates Week would be taken under the umbrella of the Ministry as the Minister had seen a decline in the event in the past few years. With that being said, the Events Manager was handed the reins and asked to revamp and refresh Pirates Week. The Ministry wanted to ensure that the Heritage Days returned successfully, as well as the Main Pirates Week. The decision was made to stretch Pirates Week over the course of 12 weeks, which brought about the new but “old” branding of Pirates Fest.

The Heritage Days made a successful return during the month of October as well as the Heritage Days and activities in the Sister Islands in November. The main Pirate’s Week held from November 10-20, resumed with a successful Opening weekend that saw each district enter the Float Parade, Cardboard Boat Regatta, Pirate’s Landing and District Heritage Costume Competition. The closing weekend saw the return of the Pirate Turtle release with the Cayman Turtle Centre, the first ever Inclusion Cayman Children’s Play Area and Street Dances on both the Friday and Saturday, all with highly successful Food Festivals and Fireworks Shows.



Additional photos of Pirates Fest 2022 are published in the section of 'Culture & Heritage' on pages 82-84.

EVENTS & COMMUNICATIONS (COMMS)

CAYMANIAN PROUD EVENTS

- **MEMORIES OF HER MAJESTY**

In the first half of the year, the Ministry hosted two-panel discussions in Cayman Brac and Grand Cayman, where our older generation spoke of what it was like to meet or attend the events that surrounded the two visits of Her late Majesty Queen Elizabeth II in 1983 and 1991. Both panels had significant attendance, and the school kids got to listen to the nostalgia and ask questions of their elders.



- **UNIFORMED SERVICES**

Tying our Caymanian Proud series to our National Heroes Day theme, the Ministry captured a mix of the “good old days” and the new generation. The members of the Uniform Services were grateful that they were able to share what we, as ordinary people, do not know or see.



EVENTS & COMMUNICATIONS (COMMS)

OVERVIEW OF COMMUNICATIONS

The Communications Division of the Ministry consists of the Communications & Public Affairs Manager who is responsible for promoting the work of the Ministry by creating and delivering its internal/external communications initiatives. Duties include, but are not limited to:

- Developing and Evaluating Communications Plans and Campaigns
- Social Media Management across all channels utilised by the Ministry
- Identifying media opportunities and reputation mitigation



Elphina Jones
Communications &
PR Manager

LOOKING FORWARD

Communications within the Ministry is set to take on an increasingly integrated approach with increased engagement with our entities and key stakeholder groups. One of our main objectives is to demonstrate who we are as a Ministry as well as promote the actions taken to fulfill our ministerial priorities all while meeting stakeholders where they are. In promoting our aims and our policies and programmes, we look forward to achieving deliverables that support: Talent identification and Development, Enhancement and Empowerment of Youth, and Awareness and Preservation of Culture and Heritage.

ACHIEVEMENTS

For 2022 there was a total of 43 Press Releases which include:

January

- Key Sports Staff Retire
- Golfing First For Aaron Jarvis
- Scaled-down Annual Observation
- National Heroes Day Celebrated

February

- Proud of Them Gala Recognises Achievers
- NCFA Adjudications Begin
- Wreck of Ten Sail Tour

EVENTS & COMMUNICATIONS (COMMS)

March

- Centenarian Receives Royal Recognition
- Caymanian Proud: Memories of Her Majesty
- Brac National Heroes Day Ceremony
- MYSCH's Weekend Brac Bonanza
- NHD Awards Honour SI Recipients
- Culture Min. Helps SAGCs' Fundraising
- NHD GC Events Close 2022 Observances

April

- Minister, DG Wish CARIFTA Squads Well
- Queen's Baton Arrives on 12 April
- Queen's Baton tours Cayman
- MYSCH Host Reception for CARIFTA Teams
- Lions Pool Gets a Water Chiller
- Maples Group Supports NCCI Programme

May

- MYSCH Hosts CARIFTA Reception
- SMB Volleyball Court Temporarily Closed
- U11 Girls Cricket Rally Underway
- Museum Animatronic of Female Trailblazer
- Tea Party Celebrates 70-Year Reign

June

- Apply for Nat. Youth Commission Board
- Saturdays in the Park Jubilee Event
- MYSCH's Weekend Focus Sports, Jubilee

July

- Athletes' Pre-Commonwealth Photo Opp.
- Webster Wins: Sailor Takes Top Honour

August

- Int. Beach Volleyball Returns to Cayman
- National Youth Commission

September

- Pirates Fest

October

- Minister Bush's HP Opening Remarks
- Young Caymanian as Assistant Director

November

- Scout Commissioner Retires from YSU
- MYSCH Hosts Cayman Christmas
- Pirates Fest November
- Pirates Fest 2022 Wrap-up and Awards

December

- Christmas Event Brings Seasonal Cheer
- Crooks' Historic Achievement
- FINA 50M Freestyle Champ's ORIA Welcome
- Hero's Welcome at Heroes Square

FINANCE & ADMINISTRATION

OVERVIEW

The Finance and Administration ("FA") team functions as a partnership between members of the Ministry of Youth, Sports, Culture & Heritage ("the Ministry") and the Office of the Commissioner of Police ("RCIPS").

The FA team, comprised of seven members, includes three qualified finance professionals with extensive experience across both the public and private sectors.

The FA's primary responsibilities being to manage and control the financial operations of the Ministry which includes budgeting, accounting, financial projections, accounts management, and reporting functions. Additionally, the FA provides critical strategic advice on all finance related matters to the Chief Officer of the Ministry.

The FA supports the Ministry's activities by ensuring timely and accurate processing of supplier payments for expenses incurred; and executes payments for Transfer Payments, Non-Governmental Organizations, Statutory Authorities and Government Companies. To date, the FA has ensured accurate and timely reporting on all financial aspects of the Ministry in line with statutory requirements and best practice standards.

In review, the partnership between the FA and RCIPS Teams demonstrates an effective and efficient relationship between public entities, breaking down silos within the Cayman Islands Government. This relationship has enabled the Ministry to save funding in its capital expenditure, acquiring a work smarter, not harder mindset. Ultimately, the Ministry and the people of the Cayman Islands receive value for money from the operations conducted by the Ministry of Youth, Sports, Culture & Heritage.

FINANCE & ADMINISTRATION

LOOKING FORWARD

The FA Team continues to look critically to add value in our roles and seek efficiencies and innovation in the performance of our responsibilities. For the 2023 financial year the key focus areas include:

- Preparation of the Strategic Policy Statement & Budget for 2024-2025.
- Finalization of internal controls that guide the control environment of the Ministry.
- The continued investment and development of human capital via training, and fostering relationships with the team members.
- Continued commitment to work closely with and to provide guidance to Heads of Departments (HODs) and all staff.
- Preparation of the annual financial statements.

We remain confident in the effectiveness of our function within the Ministry as we lead and guide the senior management of the Ministry, Heads of Departments and their staff.

TEAM HIGHLIGHT

Financial Administrator Lisandra Clarke received the Chief Officer's and Deputy Governor's Award in April 2022.



CORE MINISTRY

ACHIEVEMENTS - GRANT PROGRAMME

Throughout 2022, the Ministry of Youth, Sports, Culture, and Heritage made significant progress through the efforts and services of the core Ministry, our Departments and SAGCs. These efforts can be observed through the various events, special occasions and organisational achievements that support and promote the Ministry's three priorities.

- These priorities are:
- (1) Talent Identification and Development
 - (2) Enhancing and Empowering our Youth
 - (3) Awareness and Preservation of Culture & Heritage

Our progress has further been enhanced through the establishment of new processes to determine how funding via the MYSCH Grant Programme is disbursed. This ensures alignment with the Governments Broad Outcomes as well as our priorities as a Ministry.

In view of this, the Ministry of Youth, Sports, Culture and Heritage provides grants to organisations aligned with the Ministry's objectives and goals of its related areas. Grants are issued based on associated guidelines, priorities and expectations. Eligible applicants are invited to submit their proposals for consideration of a one-time grant or an annual grant from the Ministry.

For the year of 2022, **MYSCH issued a total of \$380,809.61 KYD** in Grants with the following amounts subdivided by the subject areas:

2022 TP GRANTS FIGURES (KYD)	
YOUTH	\$8,000.00
SPORTS	\$154,438.73
CULTURE & HERITAGE	\$218,371.61
TOTAL	\$380,809.61



STATUTORY AUTHORITIES



NATIONAL GALLERY OF THE CAYMAN ISLANDS

DIRECTOR: NATALIE URQUHART

<https://www.nationalgallery.org.ky/>

CAYMAN NATIONAL CULTURAL FOUNDATION

CHIEF EXECUTIVE OFFICER: NATALIE URQUHART

[HTTPS://ARTSCAYMAN.ORG/](https://artscayman.org/)



CAYMAN ISLANDS NATIONAL MUSEUM

MUSEUM DIRECTOR: DR. PEGGY LSHIKAR- DENTON

<https://www.museum.ky/>

NATIONAL GALLERY OF THE CAYMAN ISLANDS (NGCI)

NAME	POSITION
MS. SUSAN OLDE, OBE	CHAIRPERSON
MR. MARTYN BOULD, MBE	MEMBER
MR. CARL BROWN	MEMBER
MR. MATTHEW (MATT) BROWN	MEMBER
MR. MARCO CALLEJA	MEMBER
MRS. JENNIFER DILBERT, MBE	MEMBER
MS. THERESA LEACOCK-BRODERICK	MEMBER
MS. PRASANA	MEMBER
MR. SACHA TIBBETTS	MEMBER
MR. DAVIN EBANKS	MEMBER
MS. ISY WALTON	MEMBER
MRS. NATALIE COLEMAN DIRECTOR/CEO	NON-VOTING MEMBER
CHIEF OFFICER OF THE MINISTRY OF CULTURE OR DESIGNATE	NON-VOTING MEMBER

APPOINTED 1 JANUARY 2022 UNTIL 31 DECEMBER 2022

CAYMAN NATIONAL CULTURAL FOUNDATION (CNCF)

NAME	POSITION
MR. MARTYN BOULD, MBE	CHAIRPERSON
MR. MORGAN DACOSTA	DEPUTY CHAIR
MS. LORNA REID	MEMBER
MR. JASON GILBERT	MEMBER
MR. MICHAEL MEGHOO	MEMBER
MR. J.A. ROY BODDEN	MEMBER
MS. SUSAN OLDE, OBE	MEMBER
MS. CARMIN GODFREY	MEMBER
CHIEF OFFICER OF THE MINISTRY OF CULTURE OR DESIGNATE	NON-VOTING MEMBER

APPOINTED 2 NOVEMBER, 2021 UNTIL 30 NOVEMBER, 2022

CAYMAN ISLANDS NATIONAL MUSEUM (CINM)

NAME	POSITION
MR. CRAIG MERREN	CHAIR
MS. SUSAN ARCH-PARSON	VICE CHAIR
MS. THERESA ANGELINE MERREN	MEMBER
MS. PAMELA WEBSTER	MEMBER
MS. COLLEEN BURKE	MEMBER
MS. SHARON HINDS	MEMBER
CHIEF OFFICER OF THE MINISTRY OF CULTURE OR DESIGNATE	NON-VOTING MEMBER

APPOINTED 2 NOVEMBER, 2021 UNTIL 30 NOVEMBER, 2022

NATIONAL YOUTH COMMISSION

NAME	POSITION/BACKGROUND
DR RUTHLYN POMARES	CHAIR
NATASJA LEVY	DEPUTY CHAIR
COTTRELL ELLIS	PSYCHOLOGIST
DAJSHA SAMUELS-MCLEAN	ATTORNEY-AT-LAW
MONINA THOMPSON	YOUTH REPRESENTATIVE
REON PORTER	YOUTH REPRESENTATIVE
TASHELL DAWSON	YOUTH REPRESENTATIVE, SISTER ISLANDS
STEPHEN PRICE	FINANCE REPRESENTATIVE
LAILA SHIM	NATIONAL DRUG COUNCIL REPRESENTATIVE
CAMILA FERREIRA	MINISTRY OF EDUCATION REPRESENTATIVE
MEHR PETKOVSEK	MINISTRY OF SOCIAL DEVELOPMENT REPRESENTATIVE
ALANIS LINWOOD - AMOR	MINISTRY OF YOUTH REPRESENTATIVE
MELLONY BRYAN - WAUGH	YOUTH SERVICES UNIT REPRESENTATIVE

APPOINTED 1 AUGUST, 2022 UNTIL 31 JULY, 2025



YOUTH





Ministry of Youth, Sports, Culture & Heritage

Cayman Islands Government

SUBJECT AREA OVERVIEW: YOUTH

The subject area of 'Youth' focuses on progressing and elevating youth activities, programmes, and policies in the Cayman Islands through policy development, policy direction and grant services. With this focus, the Ministry of Youth, Sports, Culture & Heritage understands the importance of developing dynamic youth in the Cayman Islands who are afforded the opportunities for physical, emotional, and mental well-being. The significance of this understanding is to ensure the success of Caymanian youth in the local, regional, and international arenas.

Throughout 2022, the focus area of youth saw 'the Ministry' engaged in a range of events and programmes that support the development of youth. Such events and programmes include locally held conferences which discussed various subject areas related to youth whilst working on the re-establishment of the National Youth Commission (NYC) and the re-structuring and re-branding of the Youth Services Unit.



Ministry of Youth, Sports,
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Cayman Islands Government

YOUTH HIGHLIGHTS

National Youth Commission (NYC) - Cabinet granted approval for the Ministry of Youth to reconvene the National Youth Commission in 2022. The Ministry opened applications from the 8th June until the 22nd June 2022, where interested persons were asked to submit an Expression of Interest form and indicate their willingness to serve in the Commission. 8 persons were appointed to the Commission and the remaining were representatives from various Ministry/Departments. In 2022, the Commission met six times. However, there were various sub-committees who met throughout this period and were tasked with meeting the priorities of the Ministry. The sub-committees are as follows:

- Grant Review Criteria Committee
- Public Awareness
- Terms of Reference for Youth Policy
- Planning of the Proud of Them and Youth Empowerment Symposium



The newly appointed National Youth Commission with the Hon. Minister of Youth and Members of Parliament - 8 August 2022



Ministry of Youth, Sports,
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YOUTH HIGHLIGHTS

CARICOM Youth Ambassadors (CYAs) are young Caribbean nationals who participate in the CARICOM Youth Ambassador Programme (CYAP). As Ambassadors, they perform a dual role, addressing youth issues at the national level, as well as bringing national issues to the attention of the Region's policy makers and planners. CYA's will also contribute to the formulation and implementation of the development of policies and programmes.

Caymanians Vanessa Burke, Chad Powell Jr, and alternates Destiny Dalley and Juan Pablo Valerio were appointed by the newly establish National Youth Commission (NYC) as the 2022-2024 CARICOM Youth Ambassadors of the Cayman Islands in December 2022. The CYA's will work closely with the Ministry, NYC and the Youth Services Unit.



The newly appointed Cayman Islands CARICOM Youth Ambassadors for 2022-2024 with the Hon. Minister for Youth along with the ADCO Whorms and representatives of the National Youth Commission



Ministry of Youth, Sports,
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Cayman Islands Government

YOUTH HIGHLIGHTS

Young Chef Young Waiter (YCYW) competition promotes sustainability and professional excellence for young people in the culinary field. This was supported by sponsors including the Ministry of Youth, Sports, Culture & Heritage and title sponsor The Watermark as a result of Public-Private partnership. The finals consisted of three chefs preparing the VIP lunch. Meanwhile, three waiters undertook six challenges, which included mixing drinks, setting tables and interacting with guests. Winners Brittney Bodden and Laurent Bodden then competed at the World YCYW Finals in Monaco, 15 – 16 November 2022.



Brittney Bodden
YCYW Winner 2022 (Chef)



Laurent Bodden
YCYW Winner 2022 (Waiter)



OVERVIEW

The Youth Services Unit (YSU) is a collaborative body that evaluates and develops youth service provisions per the National Youth Policy (NYP). The YSU's historic mandate has been 'to ensure that vibrant youth programmes are delivered in every district,' which has in past led the unit to deliver various services designed to: support and increase youth participation; promote the implementation of the NYP and; develop/run gap programmes to support youth development. With the institution of the 2022-2024 National Youth Commission (NYC) and a restructuring of the unit; a new direction has been established to accommodate review and revisions; an activity that is set to shift the goals and mandate of the Unit; to work towards any new policy goals and outputs that would re-envision the YSU's role as a strategic support hub for youth service providers and youth served.

YSU HIGHLIGHTS

Staff Additions

In 2022, the team welcomed the New Head of Unit, Mrs Mellony Bryan-Waugh.



MELLONY BRYAN-WAUGH
HEAD OF UNIT

Cayman Islands Youth Assembly

Most notably, the Cayman Islands Youth Assembly (CIYA) worked with the YSU to generate official feedback in response to the Law Reform Commission's Discussion Paper, which was the first time this has ever happened.

In order to comply with UNESCO, the CIYA also facilitated discussions surrounding recommendations and improvements to curriculum for a comprehensive sexual educational with students at both John Gray and Clifton Hunter High Schools.





YSU HIGHLIGHTS CONTINUED

Expanding Partnerships - YSU expanded a variety of partnerships with government and private sector agencies. In 2022, these partnerships has allowed the YSU to help bolster its special events and life skills sessions. These collaborations helped the YSU host activities for honouring women's month, lead life skills session at DOS sports camps, as well as host intergenerational games for international youth day/older person month.

Additionally, with the introduction of the National Youth Commission, the head of YSU was designated a member to assist with channeling key MYSCH/YSU feedback and further establishing this partnership. Regular meetings with the NYC assist with determining future opportunities for planning and collaboration on youth projects.

Enhancing Representation - One of the key highlights for YSU was the work done to bring youth voices to the forefront through greater youth representation. This has included the YSU's provision of recruitment assistance to the National Youth Commission as well as the three interns working with the YSU during its Summer Internship period.



Collaboration with DCFS to host Intergenerational Jeopardy Game Show - Grand Cayman (International Youth Day 2022)



Summer Intern Ashley Gooden assisting a Dept. of Sport's Summer Camp participant

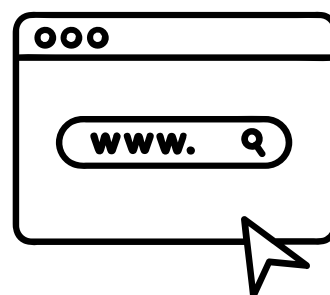


YSU HIGHLIGHTS CONTINUED

CARICOM Youth Ambassador - As part the YSU's efforts to enhance youth representation, YSU had the 2022 CYA Zoe Conolly participate in the 2022 Commonwealth Youth Forum which took place in Rwanda, as well attend the virtual CARICOM Youth Forum, which focused on youth entrepreneurship within the Caribbean region, along with key updates on regional youth unemployment.



Systems improvement - In 2022, plans were put in place to help improve the unit's operations. In December 2022, The YSU began sourcing quotes for improving its Youth Service Provider Directory, which is a searchable database proposed for inclusion on the YSU website. The unit also worked on a proposal for a Youth Services Provider Portal that youth service providers can access to complete the grant application form online. improvements were made to the grant application process and the unit's visitation records. Additionally, YSU proposed (to the NYC) several recommendations for enhancement of the Proud of Them scoring matrix, which should be included in the 2023 nominations process.



Enhancing Representation - One of the key highlights for YSU was the work done to bring youth voices to the forefront through greater youth representation. This has included the YSU's provision of recruitment assistance to the National Youth Commission as well as the three interns working with the YSU during its Summer Internship period.



Environmentally conscious students at a Beach Cleanup



YSU HIGHLIGHTS CONTINUED



The YSU Team trained with EAP on 'Managing Transition and Change'



Queen's Jubilee Youth Poetry Contest (with Finals at NGCI's Jubilee Tea Party)



The Cayman Islands Youth Assembly dialogue with Clifton Hunter High School



CYA Zoe Conolly-Basdeo travelled to Rwanda to participate in Commonwealth Youth Forum



YSU Interns Elihandro Bodden, Ashely Gooden & Destiny Dalley conduct fun activity with DOS Summer Camp for Lifeguarding in West Bay



Five (5) CIG interns (including 3 from the YSU, 1 from DOS and 1 from MYSCH) attend a 2-hour training session with Inclusion Cayman



YSU HIGHLIGHTS CONTINUED

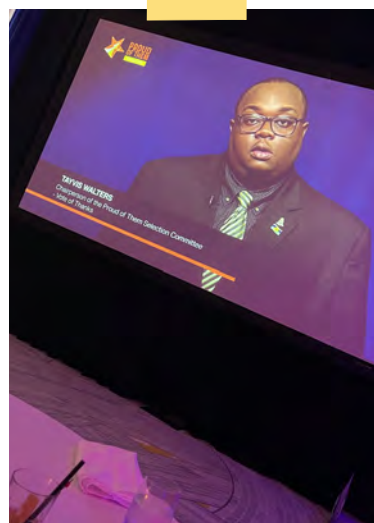
The Youth Services Unit hosted the Proud of Them Round 13 awards on Friday, 25 February 2022. The 2022 theme year's was "Honouring Youth Innovations and Excellence."



The 2022 recipients are Davor Bonilla, Mohyndra Brown, Liana DaCosta, Tashell Dawson, Okezie Eleweanya, John Reno Jackson, Danneika Lyn, Dejea Lyons, Natalia McCoy, Lucas McField, Ashleigh Powell, Raegan Rutty, LaShawn Syms, Aiden Watler and Alanna Warwick-Smith



**Hon. Minister for Youth with
Dancer Cassiedy Davis-
Quintero**

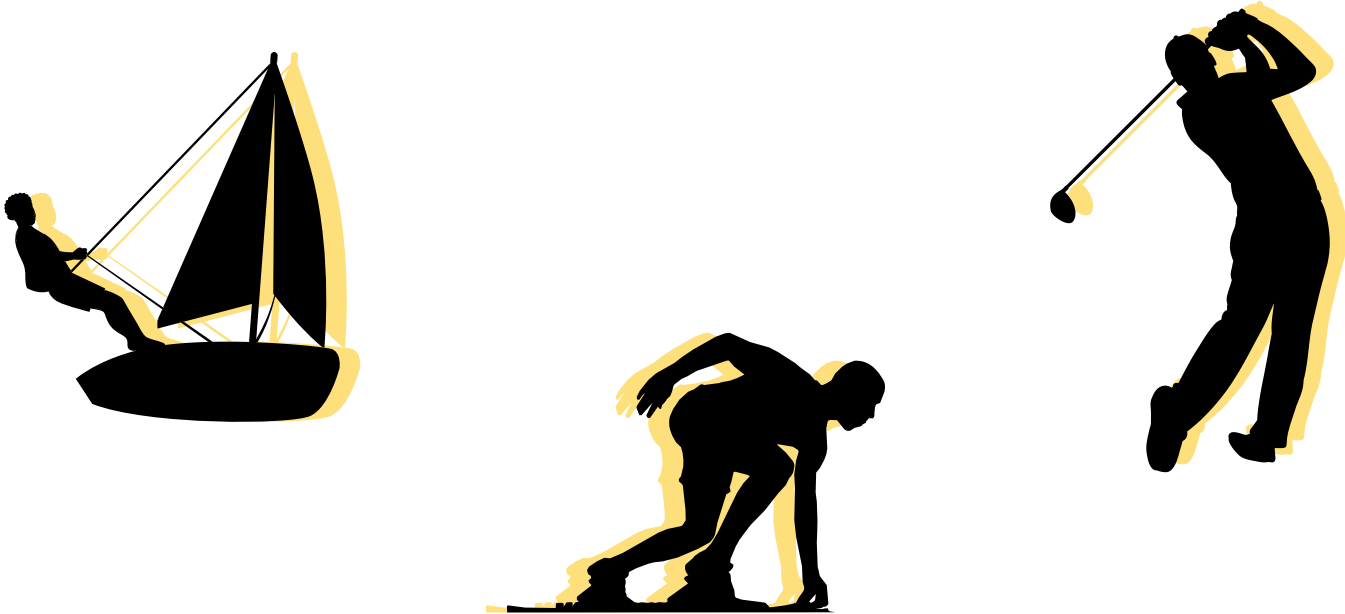


**Chairman Tayvis Walters
gave his Vote of Thanks**





SPORTS





SUBJECT AREA OVERVIEW: SPORTS

The subject area of 'Sports' focuses on progressing and elevating sport activities, programmes and policies while encouraging and supporting the development and implementation of sports for all. With this mandate the Ministry of Youth, Sports, Culture & Heritage understands the importance of developing dynamic and well-rounded athletes who are afforded the opportunities for physical, emotional and mental well-being to ensure success in the local, regional and international arenas. Such development is achieved through the Ministry's responsibilities and services of providing strategic policy direction, governance to the Department of Sports and funding through grants to individual athletes and sporting associations.

Throughout 2022, the focus area of 'Sports' saw many accomplishments from athletes who participated in various local, regional and international competitions. Participation in these events produced national records and noteworthy podium placements, one being the attainment of the Nation's first historic gold medal by Jordan Crooks in the FINA World Championships. With such achievements, 'the Ministry' amplifies its mandate of sports for all, ensuring Caymanian athletes are awarded opportunities to develop their talents, whilst acknowledged and rewarded for their contributions to sports in the Cayman Islands.

FOCUS SPORTS

CAYMAN ISLANDS AQUATIC SPORTS ASSOCIATION

CIASA is the recognised national governing body of all Aquatic Sports comprising of competitive swimming, open water swimming, diving, high diving, water polo and synchronised swimming in the Cayman Islands.

CAYMAN ISLANDS ATHLETICS ASSOCIATION

CIAA is recognized by World Athletics, and The North American, Central America and Caribbean (NACAC) as the national governing body responsible for all athletics in the Cayman Islands.

CAYMAN ISLANDS BASKETBALL ASSOCIATION

CIBA is the recognised national governing body for Basketball in the Cayman Islands. Its membership comprises of more than 1500 active athletes and organizes leagues for a range of age groups.

CAYMAN CRICKET

Cayman Cricket is the recognised governing body for Cricket. It facilitates the education, training, assessment, and scheduling of officiating and playing for every level of competition in the sport.

CAYMAN ISLANDS FOOTBALL ASSOCIATION

CIFA is the recognized national governing body for football. It is committed to improving, developing and managing football across the Cayman Islands.

CAYMAN ISLANDS NATIONAL SQUASH ASSOCIATION

CINSA is the recognized by World Squash and is the national governing body of squash in the Cayman Islands.

CAYMAN ISLANDS NETBALL ASSOCIATION

CINA is Cayman Island's national governing body for the sport of Netball. It oversees, promotes and manages netball in in the Cayman Islands.

CAYMAN ISLANDS VOLLEYBALL ASSOCIATION

CIVF is the national governing body of all volleyball, both indoor and outdoor, in the Cayman Islands. It is affiliated with regional bodies such as CAZOVA, NORCECA and FIVB.



Ministry of Youth, Sports,
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Cayman Islands Government

SPORTS HIGHLIGHTS

NATIONAL SPORTS COMMISSION

In the 2022-2024 Strategic Policy Statement, the Cayman Islands Government has outlined specific aims for Sports under Broad Outcome 7 - 'Utilising sports to enhance the lives of our people'. One of these aims is to establish a National Sports Commission which will not only strengthen, regulate and develop the sporting sector in the Cayman Islands but also allow for updating the expired National Sports Policy and Strategic Plan (NSPP). The review of the NSPP will be forthcoming in the later part of 2023 and will be a key objective for the National Sports Commission (NSC) once they are appointed in January 2023.

TEAM HIGHLIGHT

Chester Hurlston, Head Coach for Swimming from the Department of Sports (DOS) received the Chief Officer's Award in June 2022.





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ATHLETE HIGHLIGHTS

JORDAN CROOKS

Jordan Crooks and his historic accomplishment of earning the first ever gold medal for the Cayman Islands in the 50M Freestyle at the FINA World Championships with a record time of 20.46s. Mr. Crooks also is the fastest Man in the World for the 50 SCM Freestyle and was also awarded the 2022 Central American Caribbean Male Swimmer of the Year.



Jordan Crooks on the podium receiving his Gold Medal for his historic win in the 50M Freestyle at the FINA World Championships, Saturday, 17 December



Jordan Crooks greeted by the Hon. Minister of Sports on his arrival home on Monday, 19 December after his historic win on Saturday, 17 December

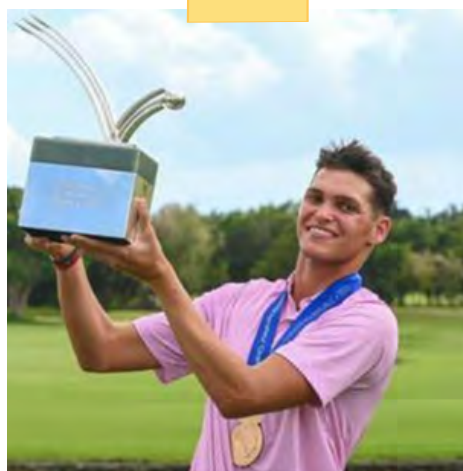


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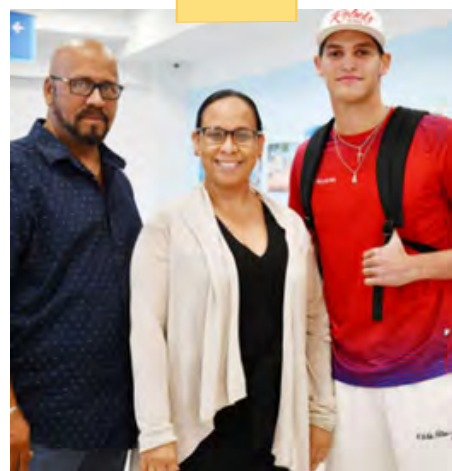
ATHLETE HIGHLIGHTS CONTINUED

AARON JARVIS

Won the Latin America Amateur Championship 2022, first time ever for a Caymanian.



Aaron holding his trophy for the Latin America Amateur Championship win



Aaron with the Hon. Minister of Sports and the Ministry's Chief Officer on his arrival home

ROBERT THOMPSON

Mr. Thompson won the International Amateur Open Men's Bodybuilding Heavyweight trophy during the World National Bodybuilding Federation 2022 Caged Amateur and Pro World Championships.



Robert Thompson posing with his awards for his win at the Championships



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ATHLETE HIGHLIGHTS CONTINUED

CHARLOTTE WEBSTER

Charlotte Webster won the 1st Place Sailing in the British National and Open Championship.



ANDREW STONE

Andrew Stone secured the Gold medal in the U17 boys long jump in Jamaica and also secured the silver medal in the high jump event.





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ATHLETE HIGHLIGHTS CONTINUED

QUEEN'S BATON

The Queen's 16th Baton Relay, a popular tradition of the Commonwealth Games, began in October 2021 at Buckingham Palace. The baton was on a 294-day journey to reach all 72 Commonwealth countries leading up to the Commonwealth Games this summer. The Queen's Baton arrived in the Cayman Islands on April 12 and highlighted to the world historical landmarks and our athletes.



CAYMAN CLASSIC

The 2022 NCAA Division 1 Basketball Tournament which featured 8 US collegiate teams battling for the win. Kansas State featured here as the 2022 Cayman Classic Tournament Champions.



The Cayman Cricket Team

Made a clean sweep against Team Bahamas and won the Derek Wight/ Irvin Taylor Trophy, by winning all 5 games.



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ATHLETE HIGHLIGHTS CONTINUED

CARIFTA 2022

The CARIFTA Swim team competed in Barbados while the CARIFTA Track and Field team competed in Jamaica. Both teams made us proud earning gold, silver and bronze medals.



COMMONWEALTH GAMES

Commonwealth Games were held in Birmingham, England with 21 athletes competing in six sport disciplines: Aquatics, Gymnastics, Boxing, Athletics, Cycling, and Squash.



SOFTBALL

Cayman Islands National Women's Softball Team were the 2022 Nicaragua International Softball champions defeating Team 305 for the coveted title on the tournament held in Miami, Florida.





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ATHLETE HIGHLIGHTS CONTINUED



NORCECA U23 BEACH VOLLEYBALL TOURNAMENT

The Cayman Islands hosted the first ever NORCECA U23 beach volleyball tournament in November.



CAYMAN VOLLEYBALL

Chlouie Gaetos and Deajra Tulloch with Coach Dr. Trevor Theroulde who won against St. Lucia at the 2022 Central American and Caribbean Games in Santa Marta, Columbia.



Ministry of Youth, Sports,
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Cayman Islands Government

ATHLETE HIGHLIGHTS CONTINUED



RUGBY

The Cayman Islands Men's National Rugby team defeated the visiting Mexican team 35-14.



FOOTBALL

Cayman U15 girls were ranked 30th on the list but after their 2nd place finish winning 3 of 4 matches in Group B, League E of the u15 girls CONCACAF Championship tournament in Tampa, Florida, the girls improved their record to the 12th spot out of 41 Football Associations in the CONCACAF region.



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SPECIAL SPORTS MENTION

Son of the soil and Olympian Kareen Streete-Thompson was inducted in to the Southwest Conference Hall of Fame on August 16, 2022.





**Ministry of Youth, Sports,
Culture & Heritage**
Cayman Islands Government



SPECIAL SPORTS MENTION

Jordan Crooks became the first Caymanian Swimmer to achieve a Gold Medal and Title of World Champion in the 50M Freestyle Event at the FINA World Championships with a record time of 20.46s on December 17, 2022.





**SPECIAL SPORTS MENTION
JORDAN CROOKS HONOUR CEREMONY**

Jordan Crooks honoured by the Cayman Islands Government and Caymanian Community at a Honours Ceremony in Heroes Square hosted by the Ministry of Youth, Sports, Culture & Heritage on Wednesday, 21 December.



DEPARTMENT OF SPORTS

OVERVIEW

The Department of Sports (DOS) is a government entity established to promote, encourage, and facilitate the active participation of all persons in physical and sporting activities consistent with their abilities.

Its services are aimed at improving the Nation's wellbeing through Sport. Through its services, DOS envisions producing Elite Athletes while supporting physically active and healthy communities in World Class Sports Facilities. This is accomplished through various community programs, afterschool programs, school sessions, national programs, sports camps, and maintenance to more than 20 different sport and recreational facilities.

The Department also guides the Ministry on Sport Policy matters and monitors the development of sports in the Cayman Islands.



Kurt Hydes
Director of Sports

KEY ACHIEVEMENTS

Throughout 2022 DOS made significant progress in enhancing its services to the greater public whilst accomplishing a range of achievements. These achievements include:

- **Establishing a Brand Identity** which led to the design of a new logo that represented the department's foundation as an entity that serves the community through sports and a rebranding of sporting facilities in the National colours.



DOS New Logo



Rebranding of the Ed Bush & Cox Courts facilities

- **Enhancing its connection to the greater public** with the development of a website that the public can access to receive current, informative and motivating experience with interactive features of facilities bookings, sporting updates, program information and event registration (slated to launch in early 2023).

DEPARTMENT OF SPORTS

KEY ACHIEVEMENTS CONTINUED

- **Staff Additions** with talent identification and development of aspiring Caymanians to increase the department's efficiency, productivity and innovation in its service outputs to better serve the community.



Emily Kelly
Assistant Director of Programmes
New Member of Staff



Darrel Evans Jr
Assistant Director of Facilities
New Member of Staff

- **Investments in Facility Management** with the purchase of new stadium lights expected to arrive in March 2023. On arrival the lights are expected to be immediately installed at the George Town Annex, Ed Bush Stadium and Truman Bodden Sports Complex. The stadiums will be equipped with professional lighting systems that not only enhance the playing experience for facility users, but provides the country the ability to host more international and televised sporting events that provide numerous benefits to the economy of the Cayman Islands.



Youth in the DOS East End Programme enjoying training under the new lights at the Donovan Rankine Field.

DEPARTMENT OF SPORTS

KEY ACHIEVEMENTS CONTINUED

- **Collaborations with Sports Associations** such as CIASA to install a pool chiller to lower the temperatures of the Lions Pool in hot summers for more conducive training practices for swimming athletes.



DOS Director Kurt Hyde & CIASA President Stephen Broadbelt with the newly installed Pool Chiller



**Athletes at the Lions Pool during a Swim Meet in 2022.
Photo: Cayman Swimming Facebook (CIASA)**

DEPARTMENT OF SPORTS

PROGRAMME HIGHLIGHTS

- **Netball Revitalisation** - Thanks to work of Coach Lavern Ebanks, the 2022 Netball Season kicked off with a resurgence of DOS community netball programs. Coach Lavern was able to recruit enough participants to start a youth and adult team that would soon enter the Cayman Islands Netball Association (CINA) leagues.

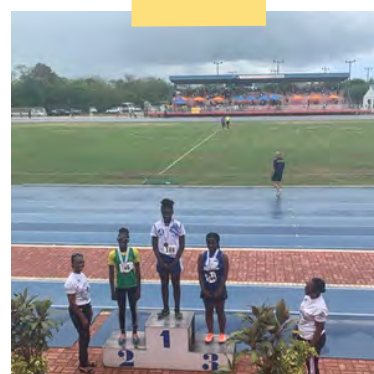


Coach Lavern Ebanks and the newly formed GT Elite Netball Team

- **Inter-Scholastic:**
 - The **Inter-Primary Meet** lasted for 3 days with **13 primary schools competing in track and field events**. DOS Head Coach, Cherry Whittaker, provided in depth coordination of the event, while Other DOS coaches assisted in the officiating of the events. Head Coach Cherry worked with a group of kids at Red Bay primary leading up to meet for the Shot-Put event. From this group of kids, **3 gold medals were won and a new local record set**.
 - The **Inter-Secondary Meet** lasted for 2 days and saw **12 high-schools competing in athletics**. This event was fully organized and ran by DOS Head Coach Cherry Whittaker. The DOS is pleased to share that participants of the DOS track and field programme led by coach Tyrone Yen, performed exceptionally well in both meets collecting a total of 18 gold, 14 silver, and 9 bronze medals and 4 new records.



DOS Director Hyde with Inter-Primary Medalists



DOS's Coach Tyrone's Track Club Athletes receiving medals

DEPARTMENT OF SPORTS

PROGRAMME HIGHLIGHTS CONTINUED

- **Honouring Women's Month** - In 2022 DOS hosted the first ever Wellness & Holistic evening which organized by Head Coach Merta Day. The event allowed for Medical Professionals to discuss an array of topics related to women's health such as nutrition, cardiovascular health and cancer to name a few.



**Head Coach Merta Day commencing
the Wellness & Holistic Event**

- **Summer Camps** - In the summer months DOS offered 10 summer camps which were well attended at 90% capacity. The camps provided kids an opportunity to participate in the focus sports as well as an all-round camp that was centered on a holistic child development approach. With the Ministry of Youth, Sports, Culture & Heritage, DOS is proud to have utilised the Summer Camps programme to provide work experience for 5 Summer Interns.



**Director Hyde, Coach Molly
Moore and Netball Campers**



Bodden Town Football Camp

DEPARTMENT OF SPORTS

LOOKING FORWARD

In review of 2022, DOS laid the foundation for new initiatives to roll out in 2023. With its focus on promoting, encouraging, and facilitating the active participation of all persons in physical and sporting activities consistent with their abilities, DOS aims to continue to develop its staff and its services to improve the Nation's wellbeing through Sport. With the aim for improvement the Department strengthened its purpose by building closer relationships with Sporting Associations, emphasising its willingness and ability to work with others towards the common goal of improving the wellbeing of the nation. Through an emphasis of 'teamwork', DOS unified its vision to deliver programmes that promote sports for all. With 2022 consisting of successful initiatives such as the rebranding of the department and its facilities, upgrading some of its facilities, expanding its team, launching new programmes and collaborating with the sports associations, an underpinning for what promises to be a revolutionary 2023 was laid by the Department for the benefit of the Cayman Islands community.



**MYSCH Chief Officer Teresa Echenique & (Acting) Deputy Chief
Officer of Youth and Sports Melissa Whorms with Director of Sports
Kurt Hydes and Department of Sports Staff**





CULTURE & HERITAGE



SUBJECT AREA OVERVIEW: CULTURE & HERITAGE

The subject area of 'Culture & Heritage' focuses on preserving and conserving the cultural heritage of the Cayman Islands whilst promoting all forms of art and culture, both tangible and intangible. With this focus, the Ministry of Youth, Sports, Culture & Heritage is responsible for providing strategic and policy direction and governance to its SAGCs and funding through grants to Caymanian Artisans, Cultural Creatives and Not-for-Profit Organisations who have demonstrated exceptional talent in the creative industry that meet the Ministry's Priority Number Three, 'Awareness and Preservation of our Culture & Heritage'.

In 2022, the Ministry amplified work in this field through various events and gatherings, promoting and supporting cultural initiatives in the community. The biggest one to date was the reintroduction of Pirates Fest, held over 12 weeks from September to November. In review of 2022, the Ministry of Youth, Sports, Culture & Heritage laid the foundation that supports its mission of bringing awareness to whilst preserving the culture and heritage of the Cayman Islands.



Ministry of Youth, Sports,
Culture & Heritage
Cayman Islands Government

CULTURAL HERITAGE TASKFORCES

NATIONAL DRESS, DISH & DANCE

The National Dress, Dish and Dance Taskforce was created to address national identification gaps and determine ways forward to capture these important elements of our culture for prosperity through policy or other necessary avenues.



Members of the 'DDD' Taskforce with the Hon. Minister and Chief Officer for the Ministry of Culture & Heritage

NATIONAL CULTURAL & BUILT HERITAGE

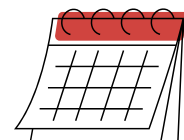
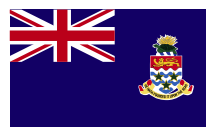
The National Cultural & Built Heritage Taskforce was developed to review current legislation and identify places of cultural significance for built and environmental preservation.



Members of the National Cultural & Built Heritage Taskforce with the Hon. Minister and Chief Officer for the Ministry of Culture & Heritage

EMANCIPATION DAY

The Emancipation Day Taskforce was developed to review the re-introduction of the recognition of emancipation day in the Cayman Islands.



Whereas the situation of the inhabitants of the Grand Caymans having engaged the particular attention of His Majesty's Government, more especially as to the effect of the recent changes under the laws of the Imperial Parliament have upon the structure of society in those Islands belonging to Great Britain, where slavery formerly existed; and the opinion of the law officers of the Crown having been obtained; I have received His Majesty's commands forthwith to communicate the decision at which they have arrived upon the question . . .'

EXCERPT FROM THE PROCLAMATION of the emancipation of apprentices
Grand Cayman, as publicly read on 3 May 1835



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**2022 NATIONAL HEROES DAY AWARD CEREMONY
HONOURING UNIFORMED SERVICES**



**2023 NATIONAL HEROES DAY NOMINATION PROCESS
HONOURING VOLUNTEERISM & CHARITABLE SERVICES**



The 28th annual Arts & Culture Awards on the 17 February 2022, recognises those who have contributed to the arts, culture and heritage of the Cayman Islands, attained a level of merit in their artistic discipline and/or supported the work of CNCF.





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CAYMANIAN PROUD

SERIES ONE: MEMORIES OF HER MAJESTY



Ministry of Youth, Sports,
Culture & Heritage
Cayman Islands Government



PROUDLY PRESENTS

Caymanian Proud: Memories of Her Majesty

9th March 2022, 9 AM to 12noon
Harquail Theatre

Please RSVP to YSCH-Admin@gov.ky no later than 4pm on
8th March 2022.

Limited Seating is available, and Masks are required.
Live Streaming will also be available on CIGTV Facebook &
YouTube

The General Public and Schools are invited to log in, watch, learn
and enjoy.





CAYMANIAN PROUD

SERIES TWO: UNIFORMED SERVICES

The 2nd Caymanian Proud: Uniformed Services - The Legacy Continues, held on 22 September 2022 at the Marriot Resort.





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DRESS FOR CULTURE DAY AT THE GOVERNMENT ADMINISTRATION BUILDING ON 11, MARCH 2022



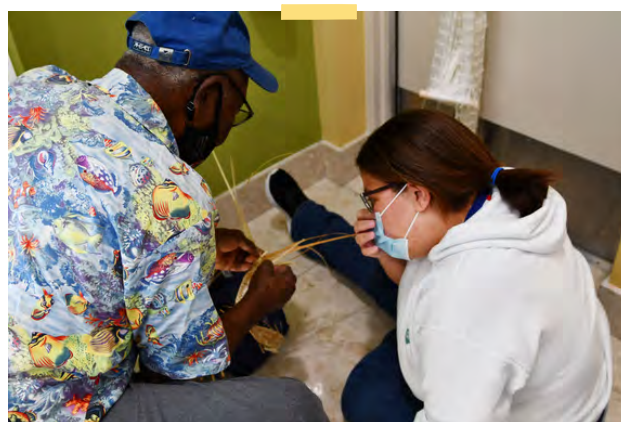
mysch_cayman
Cayman Islands Government

Dress for Culture Day

MARCH 11

Programme of Events

- 9:00 – 4:00pm Catboat display hosted by Catboat Association (Glass House)
- Prospect Primary School Year 2 Palmer Display (GAB Lobby)
- 9:15am Culture day picture on steps (GAB)
- 9:30am National Song and Anthem performed by George Town Primary School (GAB Lobby)
- 9:00am – 1:00pm Caymanian items on sale by the Cayman Islands National Museum (Staff entrance)
- 11am Quadrille performance by East End Primary School (GAB Lobby)
- 11:30am – 2:00pm Caymanian themed lunch by Barista
- 12:00 – 12:45pm Lunch and Learn on Cayman Culture by Department of Tourism (Conference Room 1038)
- 2:00pm – 3:00pm Net making demonstration (Back of Café)
- 3:00 – 4:00pm Stories from the Sea by Cayman Islands Seafarers Association (Back of Café)





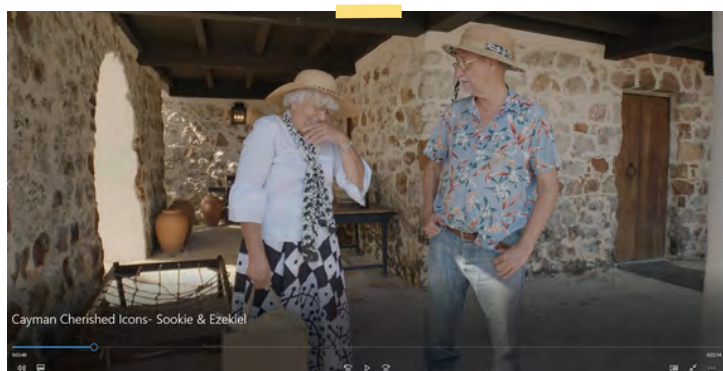
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CULTURE VIDEO SERIES

The Ministry of Culture captured videos of Cayman's cultural icons in 2022.



MUSICIAN RUPERT ACKERMAN



AUNT SOOKIE & UNCLE EZEKIEL SKIT



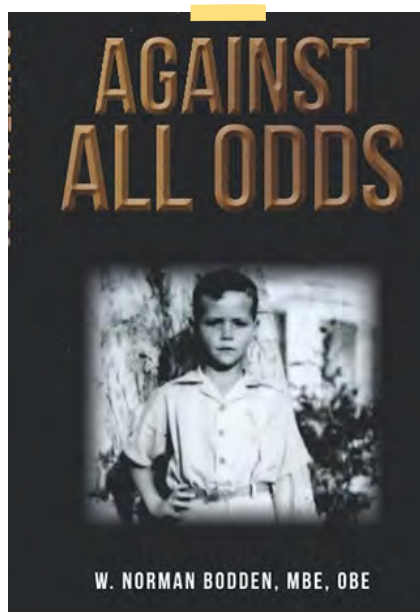
**MUSICIAN ROY BODDEN
& WIFE REVA BODDEN**



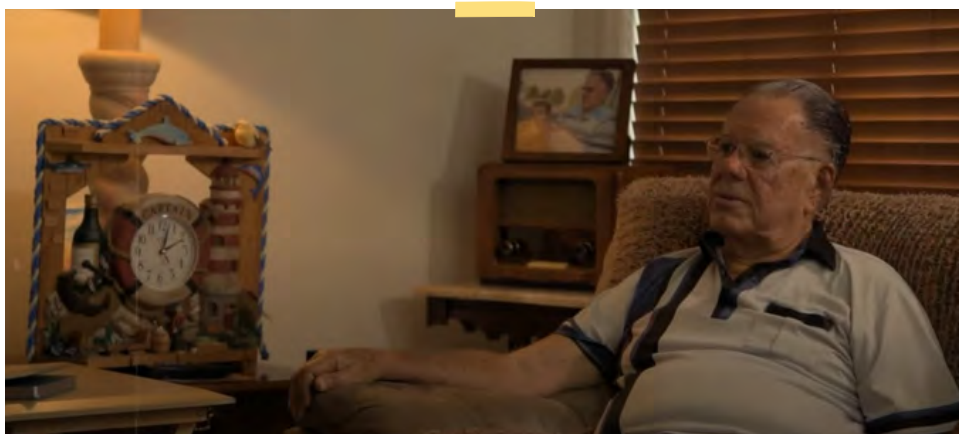
Ministry of Youth, Sports,
Culture & Heritage
Cayman Islands Government

CULTURE VIDEO SERIES CONTINUED

The Ministry of Culture captured videos of Cayman's cultural icons in 2022.



**VIDEO INTERVIEW WITH MR. NORMAN BODDEN, MBE,
OBE
ON HIS BOOK AGAINST ALL ODDS**



**VIDEO INTERVIEW WITH MR. BRAINARD WATLER ABOUT HIS MOTHER WHO WAS THE WINNER
OF A LOCAL PLAYWRITING COMPETITION CELEBRATING THE QUEEN'S CORONATION IN 1953**



Ministry of Youth, Sports,
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Cayman Islands Government

SATURDAYS IN THE PARK

MYSCH hosted a new cultural event called "Saturdays in the Park" in June which had performances by the Song & Jingle Competition and Poetry Competition Winners during the Queen's Platinum Jubilee.





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Cayman Islands Government

CAYMAN ART WEEK

The Ministry of Culture & Heritage was lead partner for Cayman Art Week (Wednesday, 22-Sunday, 26 June). The initiative comprising 50 events supports the local art scene connecting artists, gallery owners, collectors and customers.





Ministry of Youth, Sports,
Culture & Heritage
Cayman Islands Government

DONATION OF MISS LASSIE ART WORKS

CNCF & MYSCH welcomed home mix media images by Miss Gladwyn K. "Lassie" Bush, donated by a family with close ties to the Cayman Islands





OLDER PERSONS MONTH

The Ministry hosted two QEII Botanic Park Garden Tours event to celebrate Older Persons Month in October.





MANGO SEASON

Looky Ya!! It's Mango Season at the CI National Museum held 18 June 2022.





Ministry of Youth, Sports,
Culture & Heritage
Cayman Islands Government



PIRATES FEST 2022
SEPTEMBER - NOVEMBER





Ministry of Youth, Sports,
Culture & Heritage
Cayman Islands Government



PIRATES FEST 2022
SEPTEMBER - NOVEMBER

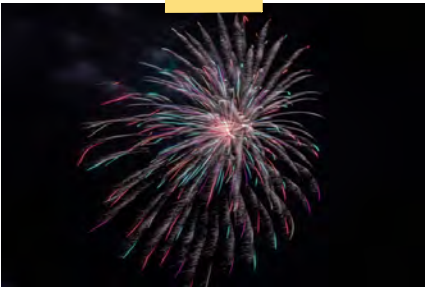
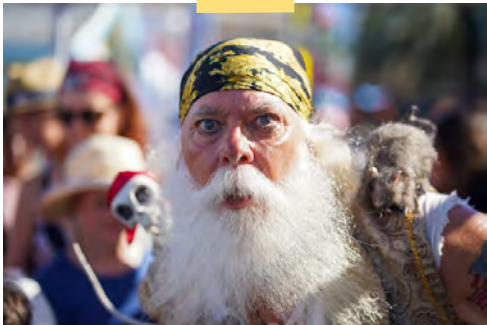




Ministry of Youth, Sports,
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PIRATES FEST 2022
SEPTEMBER - NOVEMBER





Ministry of Youth, Sports,
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Cayman Islands Government



GIMISTORY 2022





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Cayman Islands Government

CAYMAN CHRISTMAS 2022
A CELEBRATION OF CULTURE & MUSIC





PHOTO: LINDSEY TURNBULL, CAYMANIAN TIMES



Ministry of Youth, Sports,
Culture & Heritage
Cayman Islands Government

EXECUTIVE FINANCIAL SUMMARY

FOR THE YEAR ENDED DECEMBER 31, 2022

OPERATING EXPENSES

YSC&H Total Operating expenses were \$6.78M for the year ended December 31, 2022 compared to budget of \$7.47M resulting in savings of \$0.69M. Actual monthly expenditures averaged \$0.56M compared to the budgeted average of \$0.62M.



REVENUE

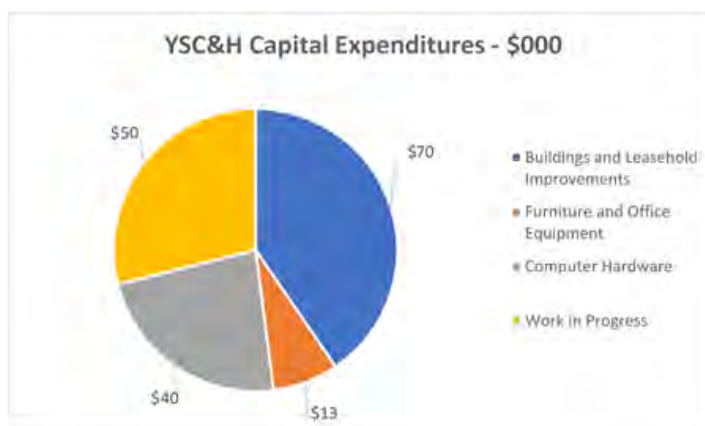
Total actual revenue for fiscal year 2022 was \$6.82M vs a budget of \$7.50M. Cabinet Revenue accounted for 99.3% and difference collected by the Sports Department.



CAPITAL EXPENDITURES

Additions to Capital Expenditure totaled \$0.17 M. Included in work in progress of \$0.05M is on-going infrastructural improvements to sporting facilities.

Cabinet funding of \$0.13M was received in 2022 to fund the capital expenditures to the right. The remaining balances were received in Feb 2023.





Ministry of Youth, Sports,
Culture & Heritage
Cayman Islands Government

EXECUTIVE FINANCIAL TRANSACTIONS

OVERVIEW

“Entity Financial Transactions” are the financial transactions that a Ministry, Portfolio or Office carry-out when conducting its business or delivering its outputs.

The entity financial transactions include entity revenue, entity expenses, entity liabilities and entity assets. Entity expenses include salaries, pension, electricity and software licensing fees amongst other costs. Entity assets are assets used for the delivery of a Ministry’s, Portfolio’s or Office’s Outputs and include furniture, motor vehicles, warehouses and computers. 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 import duty, motor vehicle duty, garbage fees and work permit fees amongst many other revenue descriptions. The Cabinet uses the executive revenue to pay for its executive expenses such as Outputs delivered by Ministries, Portfolios and Offices, scholarships, Needs Assessment support and finance costs amongst many other such costs. The executive liabilities of the Cabinet include the unfunded pension liability for civil servants and, Borrowings.

The following Statement of Executive Financial Transactions sets out the Cabinet’s executive expenses of the Ministry of Youth, Sports, Culture and Heritage. The Ministry of Youth, Sports, Culture & Heritage does not collect executive revenue.





Ministry of Youth, Sports,
Culture & Heritage
Cayman Islands Government

STATEMENT OF EXECUTIVE FINANCIAL TRANSACTIONS

FOR THE YEAR ENDED 31 DECEMBER 2022

(Amounts Expressed in CI \$000's)

	Current Year Actual	Original Budget
Executive Expenses		
YSC 1 - Advice and Support to the Minister for Youth, Sports, Culture and Heritage	2,136	2,183
YSC 3 - Sports Services	4,188	4,640
YSC 4 - Youth Services	453	649
NAG 1 - National Arts, Exhibitions and Festivals	210	210
NAG 2 - National Art Collection	121	121
NAG 3 - Art Education, Outreach and Training	178	178
NAG 4 - Art Information - Facilities, Promotion, Scholarship and Publication	242	242
NCF 1 - Arts and Culture Preservation, Documentation and Promotion	109	109
NCF 2 - Cultural Festivals / International Exchange / Local Partnerships	533	383
NCF 3 - Management of Operations and Maintenance of FJ Harquail Cultural Centre (FJHCC)	345	345
NCF 4 - Training and Support for Artistic Development	266	266
NCF 5 - Youth Arts Programming	6	6
MUS 4 - Collection and Preservation of Significant Material Evidence	154	154
MUS 5 - Museum Facilities, Exhibitions and Displays	601	601
MUS 6 - Provision of Policy and General Advice on Museum Matters	137	137
NGS 47 - Mentoring Cayman Programme	9	9
NGS 58 - Elite Athletes Programme	23	40
NGS 59 - Youth Development Programmes	43	122
NGS 60 - Sports Programmes	1,540	1,552
NGS 82 - Other Sports Programmes	87	95
NGS 83 - Other Cultural Programmes	40	40
TP 49 - Youth Programmes and Other Non-Governmental Organisations	-	130
TP 107 - Youth, Sports, Culture and Heritage Programmes	931	1,619
OE 81 - World Anti-Doping Agency	-	6
OE 82 - Regional Anti-Doping Organization	-	9
Total Executives Expenses	12,352	13,846



Ministry of Youth, Sports,
Culture & Heritage
Cayman Islands Government

STATEMENT OF EXECUTIVE FINANCIAL TRANSACTIONS

FOR THE YEAR ENDED 31 DECEMBER 2022 (CONTINUED)

(Amounts Expressed in CI \$000's)

	Current Year Actual	Original Budget
Executive Assets		
Cash and cash equivalents	2	-
Receivables	8	-
Equity Investment - Ministry of Youth, Sports, Culture and Heritage	15,041	15,037
Equity Investment - Cayman Islands National Gallery	6,308	6,080
Equity Investment - Cayman Islands National Museum	2,123	2,448
Equity Investment - Cayman National Cultural Foundation	16,612	11,574
Total Executive Assets	40,094	35,139

	Current Year Actual	Original Budget
Executive Investment		
EI 23- Cayman Islands National Museum	-	424
EI 47- Cayman National Gallery	-	150
EI 72- Cayman National Cultural Foundation	240	240
EI 86- Ministry of Youth Sports Culture and Heritage	643	1,475
Total Executive Investment	883	2,289

APPENDIX A

AUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022



Ministry of Youth, Sports, Culture and Heritage

Financial Statements

For the year ended 31 December 2022

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Statement of Responsibility for the Financial Statements	1
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Statement of Financial Position	4
Statement of Financial Performance	5
Statement of Changes in Net Worth	6
Cash Flow Statement	7
Notes to the Financial Statements	8 - 29



Cayman Islands Government
Government Administration Building
Grand Cayman,
Cayman Islands
Tel: 345-949-7900 ext. 2424
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STATEMENT OF RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

These financial statements have been prepared by the Ministry responsible for Youth, Sports, Culture and Heritage ("the Ministry") in accordance with the Public Management and Finance Act (2020 Revision). The Financial Statements comply with generally accepted accounting practice as defined in International Public Sector Accounting Standards and International Accounting Standards.

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).

To the best of our knowledge the financial statements are:

- (a) complete and reliable;
- (b) fairly reflect the financial position as at 31 December, 2022 and performance for the year ended 31 December, 2022; and
- (c) comply with generally accepted accounting practice.

We also accept responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance that the transactions recorded in the financial statements are authorized by act and properly record the financial transactions of the entity.

A black ink signature consisting of several overlapping loops.

Teresa Echenique
Chief Officer

April 17, 2023

A blue ink signature in a cursive style.

Brian Morain
Chief Financial Officer

April 17, 2023

AUDITOR GENERAL'S REPORT

To the Members of the Parliament and Chief Officer of the Ministry of Youth, Sports, Culture and Heritage

Opinion

I have audited the financial statements of the Ministry of Youth, Sports, Culture and Heritage (the "Ministry"), which comprise the statement of financial position as at 31 December 2022 and the statement of financial performance, statement of changes in net worth and cash flow statement for the year ended 31 December 2022, and notes to the financial statements, including a summary of significant accounting policies as set out on pages 8 to 29.

In my opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Ministry as at 31 December 2022 and its financial performance and its cash flows for the year ended 31 December 2022 in accordance with International Public Sector Accounting Standards.

Basis for Opinion

I conducted my audit in accordance with International Standards on Auditing (ISAs). My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of my report. I am independent of the 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.

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with International Public Sector Accounting Standards and for such internal control as management determines is necessary to enable the preparation 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's Responsibilities for the Audit of the Financial Statements

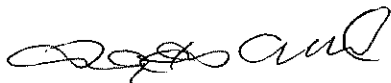
My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that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

AUDITOR GENERAL'S REPORT (continued)

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the 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.



Angela Cullen, CPFA
Acting Auditor General

17 April 2023
Cayman Islands

STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2022
(Amounts Expressed in CI \$000's)

Prior Period Actual December 31, 2021		Note	Current Year Actual	Original Budget	Final Budget	Variance (Actual vs Orig)
	Current Assets					
949	Cash and cash equivalents	2	687	5,189	5,189	(4,502)
1,457	Trade receivables	3	2,437	1,545	1,545	892
-	Other receivables	3	863	7	7	856
5	Inventories		-	1	1	(1)
-	Prepayments	4	223	4	4	219
2,411	Total Current Assets		4,210	6,746	6,746	(2,536)
	Non-Current Assets					
12,244	Property, plant and equipment	5	11,236	8,933	8,101	2,303
7	Intangible Assets	6	5	-	-	5
12,251	Total Non-Current Assets		11,241	8,933	8,101	2,308
14,662	Total Assets		15,451	15,679	14,847	(228)
	Current Liabilities					
-	Trade payables	7	35	138	138	103
242	Other payables and accruals	7	246	140	140	(106)
-	Unearned revenue		-	174	174	174
65	Employee entitlements	8	80	190	190	110
44	Repayment of surplus		49	-	-	(49)
351	Total Current Liabilities		410	642	642	232
351	Total Liabilities		410	642	642	232
14,311	Net Assets		15,041	15,037	14,205	4
	NET WORTH					
9,383	Contributed capital		10,104	15,013	14,181	(4,909)
4,928	Revaluation reserve		4,928	-	-	4,928
-	Accumulated surpluses/(deficits)		9	24	24	(15)
14,311	Total Net Worth		15,041	15,037	14,205	4

The accounting policies and notes on pages 8 to 29 form an integral part of these financial statements.

**STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 31 DECEMBER 2022
(Amounts Expressed in CI \$000's)**

Six-Months Period Actual December 31, 2021		Note	Current Year Actual	Original Budget	Final Budget	Variance (Actual vs Orig)
	Revenue					
3,347	Sales of goods and services	9	6,827	7,496	6,803	(669)
3,347	Total Revenue		6,827	7,496	6,803	(669)
	Expenses					
1,794	Personnel costs	10	3,841	4,571	3,875	730
931	Supplies and consumables	11	1,749	1,775	1,778	26
578	Depreciation and Amortisation (Gains)/losses on foreign exchange transactions	5	1,186	1,126	1,126	(60)
-			1	-	-	(1)
3,303	Total Expenses		6,777	7,472	6,779	695
44	Surplus/ (Deficit) for the year		50	24	24	26

The accounting policies and notes on pages 8 to 29 form an integral part of these financial statements.

**STATEMENT OF CHANGES IN NET WORTH
FOR THE YEAR ENDED 31 DECEMBER 2022
(Amounts Expressed in CI \$000's)**

	Note	Contributed Capital	Revaluation Reserve	Accumulated Surplus/ (Deficit)	Total Net Worth	Original Budget	Final Budget	Variance (Actual vs Orig)
Balance as at 1 July 2021		-	-	-	-	-	-	-
Changes in Net Worth for 2021								
Equity Investment from Cabinet		276	-	-	276	-	-	276
Ministry Reorganization		9,107	4,928	-	14,035	13,538	13,538	497
Repayment of surplus to Cabinet		-	-	(44)	(44)	-	-	(44)
Total		9,383	4,928	(44)	14,267	13,538	13,538	729
Surplus/(deficit) for the six-month period 2021		-	-	44	44	-	-	44
Total Changes in Net Worth for 2021		9,383	4,928	-	14,311	13,538	13,538	773
Balance at 31 December 2021 carried forward		9,383	4,928	-	14,311	13,538	13,538	773
		Contributed Capital	Revaluation Reserve	Accumulated Surplus/ (Deficit)	Total Net worth	Original Budget	Final Budget	Variance (Actual vs Orig)
Balance at 31 December 2021 brought forward		9,383	4,928	-	14,311	13,538	13,538	773
Changes in Net Worth for 2021								
Prior Year Adjustments		-	-	9	9	-	-	9
Restated balance		9,383	4,928	9	14,320	13,538	13,538	782
Changes in net worth for 2022								
Equity Investment from Cabinet	12	643	-	-	643	1,475	643	(832)
Ministry Reorganisation		78	-	-	78	-	-	78
Repayment of surplus to Cabinet		-	-	(50)	(50)	-	-	(50)
Total		721	-	(50)	671	1,475	643	(804)
Surplus/(deficit) for the period 2022		-	-	50	50	24	24	26
Total Changes in Net Worth for 2022		721	-	-	721	1,499	667	(778)
Balance at 31 December 2022		10,104	4,928	9	15,041	15,037	14,205	4

The accounting policies and notes on pages 8 to 29 form an integral part of these financial statements.

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2022
(Amounts Expressed in CI \$000's)**

Six-Months Period Actual December 31, 2021	Note	Current Year Actual	Original Budget	Final Budget	Variance (Actual vs Orig)
CASH FLOWS FROM OPERATING ACTIVITIES					
<i>Receipts</i>					
1,876	Outputs to Cabinet	5,800	7,472	7,472	(1,672)
-	Sale of goods and services	50	-	-	50
169	Other receipts	754	24	24	730
<i>Payments</i>					
(1,847)	Personnel costs	(3,792)	(4,571)	(4,571)	779
(772)	Supplies and consumables	(1,767)	(1,775)	(1,775)	8
(33)	Other payments	(1,057)	-	-	(1,057)
(607)	Net cash flows from operating activities	(12)	1,150	1,150	(1,162)
CASH FLOWS FROM INVESTING ACTIVITIES					
(181)	Purchase of property, plant and equipment	(412)	(1,475)	(643)	1,063
(181)	Net cash flows from investing activities	(412)	(1,475)	(643)	1,063
CASH FLOWS FROM FINANCING ACTIVITIES					
276	Equity Investment from Org 40	131	1,475	643	(1,344)
1,461	Ministry Reorganisation	75	-	-	75
	Repayment of Surplus to Org 40	(44)	-	-	(44)
1,737	Net cash flows from financing activities	162	1,475	643	(1,313)
949	Net increase/(decrease) in cash and cash equivalents	(262)	1,150	1,150	(1,412)
-	Cash and cash equivalents at beginning of period	949	4,039	4,039	(3,090)
949	Cash and cash equivalents at end of period	687	5,189	5,189	(4,502)

During the year, the Ministry collected cash and made payments on behalf of the Pirates Fest activities. These transactions are included under Other Receipts and Other Payments respectively.

The accounting policies and notes on pages 8 to 29 form an integral part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022
(Amounts Expressed in CI \$000's)**

Description and Principal Activity

The Ministry of Youth, Sports, Culture and Heritage ("the Ministry") is a Government entity as defined by section 2 of the Public Management and Finance Act (2020 Revision) and it is domiciled in the Cayman Islands.

The Ministry commenced operations on July 1, 2021, through the combination of the Department of Sports and the Youth Services Unit from the Ministry of Education, Youth, Sports, Agriculture and Lands (MEYSAL); together with the Ministry Administration Unit from the Ministry of Community Affairs (MCA).

The principal activities and operations include all activities carried out in terms of the outputs purchased by the Minister of Youth, Sports, Culture and Heritage as defined in the Plan and Estimates for the Government of the Cayman Islands (the "Government") for the year ended 31 December 2022.

The purpose of the Ministry is to provide strategic and policy direction, advice, funding and governance to meet its objectives which are to empower our youth, identify and develop talent, and preserve our culture and heritage. The Ministry accomplishes these objectives through the support of its Departments and Units, namely the Department of Sports and the Youth Services Unit.

General Nature of Activities

Ministry Administration

- Provide policy advice, development, implementation and communication services for the Minister, and support for legislation development.
- Ensure continued operations of the Ministry and provide funding for the department and units.
- Provide advice, governance and monitoring of the Statutory Authorities, Government Companies and Committees under the Ministry remit.
- Provide collaboration with key stakeholders on matters which are part of the Ministry's responsibilities.
- Provide policy advice, administrative and general services to the Honourable Minister.

The Department of Sports

- The Department of Sports is responsible for the Facility Maintenance and Operational Management services throughout Grand Cayman. The Department also provides, coaching, talent identification and development, technical advice and support services for various stakeholders including Schools, Sports Clubs, Communities and National Associations.

Youth Services Unit

- Monitor youth service providers to ensure vibrant youth programmes are run in each district and offer secretarial support to the Cayman Islands Youth Assembly, Youth Advisory Board and the Youth Ambassador program, all which empowers youth to be meaningfully involved in decision making forums.
- The Unit also collaborates with other service providers to ensure that young citizens access all services provided for the general populace and develops gap programme where needed, like 4H clubs and the National Youth Culinary Programme.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022
(Amounts Expressed in CI \$000's)**

Note 1: Significant Accounting Policies

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

(a) Basis of Preparation

The financial statements are presented in Cayman Islands dollars (CI\$) and are prepared on the accrual basis of accounting, unless otherwise stated. The statements are rounded to the nearest thousand. Any discrepancies between totals and sums of components are due to rounding. The measurement base applied to these financial statements is the historical cost basis, unless otherwise stated. Buildings are stated at fair value.

New and revised accounting standards issued that are not yet effective for the financial year beginning on 1 January 2022 and not early adopted.

Certain new accounting standards have been published that are not mandatory for the 31 December 2022 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 in the next financial year.

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

IPSAS 43 issued in January 2022, amended the scope of IPSAS 16 by defining investment property to include both owned investment property and property held by a lessee as a right-of-use asset. IPSAS 43 introduces a right-of-use model that replaces the risks and rewards incidental to ownership model in IPSAS 13, Leases. For lessors, IPSAS 43 substantially carries forward the risks and rewards incidental to ownership model in IPSAS 13. IPSAS 43 has an effective date of January 1, 2025. Earlier application is permitted in certain circumstances.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022
(Amounts Expressed in CI \$000's)**

Note 1: Significant Accounting Policies (continued)

IPSAS 44, Non-current Assets Held for Sale and Discontinued Operations was issued in May 2022. An entity shall apply this amendment for annual financial statements covering periods beginning on or after January 1, 2025. Earlier application is permitted. If an entity applies the amendments for a period beginning before January 1, 2025, it shall disclose that fact and apply IPSAS 44 at the same time.

IPSAS 44 specifies the accounting for assets held for sale and the presentation and disclosure of discontinued operations. It requires assets that meet the criteria to be classified as held for sale to be:

- Measured at the lower of carrying amount and fair value less costs to sell and depreciation on such assets to cease; and
- Presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance.

Changes in Accounting Policies

When presentation or classification of items in the financial statements is amended or accounting policies are changed, comparative figures are restated to ensure consistency with the current period unless it is impracticable to do so. In the current period, no restatement to comparative figures covering the six-month period ended 31 December 2021, has been made.

(b) Budget Amounts

The original budget amounts for the year ended 31 December 2022 financial period are as presented in the 2022 and 2023 Budget Statements and approved by the Parliament.

Any changes to the original budget are reflected in the final budget. As required by the Act, budgets are presented on the same basis as the annual financial statements. The 2022 final budget includes amounts for any unused appropriations that were transferred to the 2023 financial year, as provided under Section 9(5) of the Public Management and Finance Act (2020 Revision). The Ministry did not request any supplementary funding during the 2022 financial year.

As required by Act, budgets are presented on the same basis as the annual financial statements. Throughout these financial statements, positive variances between actual and budget are shown as whole numbers and negative variances are shown in brackets.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022
(Amounts Expressed in CI \$000's)**

Note 1: Significant Accounting Policies (continued)

(c) Judgments and Estimates

The preparation of financial statements in conformity with IPSAS 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 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) Receivables

Receivables include amounts due to the Ministry for services provided to Cabinet and third-party customers.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022
(Amounts Expressed in CI \$000's)**

Note 1: Significant Accounting Policies (continued)

(j) Inventory

Inventory 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 and net realizable value, where the net realizable value is the estimated selling price of the inventories, less the cost of sale or disposal. 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.

Inventory 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 realizable value.

(k) Prepayments

The portion of recognised expenditure paid in advance of receiving services has been recognised as a prepayment and is classified as other receivables in these financial statements.

(l) Property, Plant and Equipment

Buildings and structures

Land, building and structures were revalued as at 1 January 2021 by in-house professionals with the exception of specialized buildings which were contracted to independent valuers and are stated at revalued amounts less accumulated depreciation.

Property, plant and equipment other than land, building and structures are stated at historical cost less accumulated depreciation. Items of property, plant and equipment are initially recorded at cost. Where an asset is acquired for nil or nominal consideration, the asset is recognized initially at fair value, where fair value can be reliably determined, and as revenue in the Statement of Financial Performance in the year in which the asset is acquired.

When an item of property, plant, and equipment is revalued, any accumulated depreciation at the date of the revaluation is eliminated against the gross carrying amount of the asset. Assessments are performed with sufficient regularity such that the carrying amounts do not differ materially for those that would be determined using fair values at the end of each reporting year.

The Cayman Islands Government conducted a revaluation exercise for all state lands and buildings during 2021 with an effective date of 1 January, 2021. The revalued assets owned by the Ministry were adjusted and reported in the financial statements.

Any revaluation increase arising from the revaluation of such assets is 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 or 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.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022
(Amounts Expressed in CI \$000's)**

Note 1: Significant Accounting Policies (continued)

Depreciation

Depreciation is expensed on a straight-line basis at rates calculated to allocate the cost or valuation of an item of property, plant and equipment (other than land); less any estimated residual value, over its estimated useful life.

<u>Asset Type</u>	<u>Estimated Useful life (in Years)</u>
• Buildings and structures	10 - 60
• Building fit-out (when accounted for separately)	5 - 25
• Computer equipment	3 - 10
• Office equipment and furniture	3 - 25
• Motor vehicles	3 - 20
• Other equipment	5 - 20

De-recognition of Assets

An item of property, plant and equipment and intangible asset is derecognized upon disposal or when no future economic benefits are expected to rise from the continued use of the asset.

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 year are included in the Statement of Financial Performance.

Impairment

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

Impairment losses of non-cash-generating assets are the amounts by which the carrying amount of an asset exceeds its recoverable service amount. Impairment loss is recognised in the Statement of Financial Performance in the period in which the impairment is determined.

Work in Progress

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

(m) Intangible Assets

Acquired computer software licenses lasting over a year are capitalized on the basis of the costs incurred to acquire and bring to use the specific software.

The carrying value of an intangible asset with a finite life is amortised on a straight-line basis over its estimated useful life. Amortization begins when the asset is available for use and ceases at the date that the asset is derecognised. The estimated useful life and amortization method are reviewed at the end of each reporting period, with the effect of any changes in estimate being accounted for on a prospective basis. Intangible assets with indefinite useful lives that are acquired separately (if any) are carried at cost less accumulated impairment losses. Amortization charge for each year is recognised in the Statement of Financial Performance.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022
(Amounts Expressed in CI \$000's)**

Note 1: Significant Accounting Policies (continued)

(n) Employee Benefits

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

Pension contributions for employees of the 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 only 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.

(o) Financial Instruments

The Ministry is party to financial instruments as part of its normal operations. These financial instruments include bank accounts, trade and other receivables and trade payables, surplus payable and other payables, 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 and trade and other receivables.

A financial liability is any liability that is a contractual obligation to deliver cash or another financial instrument or to exchange financial instruments with another enterprise under conditions that are potentially unfavourable. Financial liabilities comprise of 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 Statement of Financial Performance.

Measurement

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022
(Amounts Expressed in CI \$000's)**

Note 1: Significant Accounting Policies (continued)

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 of the difference between that initial amount and the maturity amount.

De-recognition

A financial asset is de-recognised 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 expired.

(p) Provisions, 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 virtually certain that the benefits will be realised.

Provisions are recognised when it becomes probable that an outflow of cash or other economic resources will be required to settle a liability of uncertain timing and amount. If an outflow is not probable, the item is treated as a contingent liability.

(q) 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.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022
(Amounts Expressed in CI \$000's)**

Note 2: Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, bank accounts in the name of the Ministry of Youth, Sports, Culture and Heritage maintained at Royal Bank of Canada. As at 31 December 2022 the Ministry's unrestricted cash balances are presented below. There were no restricted cash balances held by the Ministry as at 31 December 2022.

Six-Months Period Actual December 31, 2021	Description	Foreign Currency	Exchange Rate	Current Year Actual	Original Budget	Final Budget	Variance (Actual vs Orig)
-	Cash in transit			-	4	4	(4)
819	CI\$ Operational Current Account			456	4,945	4,945	(4,489)
3	US\$ Operational Current Account	69	0.83	57	15	15	42
127	Payroll Current Account			174	225	225	(51)
949	TOTAL			687	5,189	5,189	(4,502)

Note 3: Trade Receivables and Other Receivables

Six-Months Period Actual December 31, 2021	Trade Receivables	Current Year Actual	Original Budget	Final Budget	Variance (Actual vs Orig)
-	Sale of goods and services	3	7	7	(4)
1,457	Outputs to Cabinet	2,434	1,538	1,538	896
1,457	Total Trade Receivables	2,437	1,545	1,545	892

Six-Months Period Actual December 31, 2021	Other Receivables	Current Year Actual	Original Budget	Final Budget	Variance (Actual vs Orig)
-	Advances (Salary, Official Travel, etc.)	-	1	1	(1)
-	Other Receivable	863	6	6	857
-	Total Other Receivables	863	7	7	856

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022
(Amounts Expressed in CI \$000's)**

Note 3: Trade Receivables and Other Receivables (continued)

Six-Months Period Actual December 31, 2021	Receivables	Trade Receivable	Other Receivable	Current Year Actual	Original Budget	Final Budget	Variance (Actual vs Orig)
	Current						
1,457	Past due 1-30 days	2,437	863	3,300	1,521	1,521	1,779
	Non-Current						
-	Past due 1 year and above	-	-	-	31	31	(31)
1,457	Total	2,437	863	3,300	1,552	1,552	1,748

At year end, all outstanding receivables were assessed and no provision for doubtful debts has been calculated. The accounts receivable from Cabinet and are fully expected to be received.

Note 4: Prepayments

Six-Months Period Actual December 31, 2021	Description	Current Year Actual	Original Budget	Final Budget	Variance (Actual vs Orig)
	Current				
-	Accrued Prepayments	223	4	4	219
-	Total Prepayments	223	4	4	219

Prepayments include an advance payment of \$218 thousand for LED lights to be used at the Stadiums. The LED lights were delivered and installed in March 2023.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**
(Amounts Expressed in CI \$000's)

Note 5: Property, Plant and Equipment

Cost or Opening Valuation	Plant and Equipment	Buildings	Furniture and Office Equipment	Computer Hardware	Other Assets	Infra-structure	Motor Vehicles	Work in Progress	Total	Original Budget	Final Budget	Variance (Actual vs Orig)
Balance as at 1 July 2021	-	-	-	-	-	-	-	-	-	-	-	-
Transfers from M/P	-	4,350	366	50	79	8,540	79	-	13,464	-	-	13,464
Additions	-	-	-	8	89	-	76	-	173	-	-	173
Balance as at 31 December 2021	-	4,350	366	58	168	8,540	155	-	13,637	-	-	13,637
Balance as at 1 Jan 2022	-	4,350	366	58	168	8,540	155	-	13,637	12,955	12,955	682
Additions	-	70	13	40	-	-	-	50	173	1,475	643	(1,302)
Other Adjustments	397	8,630	(322)	3	(168)	(8,540)	-	-	-	-	-	-
Balance at 31 December 2022	397	13,050	57	101	-	-	155	50	13,810	14,430	13,598	(620)
Accumulated Depreciation and Impairment Losses	Plant and Equipment	Buildings	Furniture and Office Equipment	Computer Hardware	Other Assets	Infrastructure	Motor Vehicles	Work in Progress	Total	Original Budget	Final Budget	Variance (Actual vs Orig)
Balance as at 1 July 2021	-	-	-	-	-	-	-	-	-	-	-	-
Transfers from M/P	-	113	149	26	43	427	56	-	814	4,351	4,351	3,537
Depreciation Expense	-	113	20	9	4	427	6	-	579	20	20	(559)
Balance as at 31 December 2021	-	226	169	35	47	854	62	-	1,393	4,371	4,371	2,978
Balance as at 1 Jan 2022	-	226	169	35	47	854	62	-	1,393	4,371	4,371	2,978
Depreciation Expense	48	1,090	5	25	-	-	18	-	1,186	1,126	1,126	(60)
Other Adjustments	140	900	(146)	2	(47)	(854)	-	-	(5)	-	-	5
Balance at 31 December 2022	189	2,216	28	62	-	-	80	-	2,574	5,497	5,497	2,923
Net Book value 31 December 2021	-	4,124	197	23	121	7,686	93	-	12,244	8,584	8,584	3,660
Net Book value 31 December 2022	209	10,834	29	39	-	-	75	50	11,236	8,933	8,101	2,303

The Ministry reclassified assets previously included in Infrastructure, Other Assets and Furniture and Office Equipment in 2021, to their correct asset categories in 2022, as shown under Other Adjustments above. These adjustments were necessary to properly align the assets to the correct asset categories.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022
(Amounts Expressed in CI \$000's)**

Note 6: Intangible Assets

	Computer Software	Total	Original Budget	Final Budget	Variance (Actual vs Orig)
Cost or Opening Valuation					
Balance as at 1 July 2021	-	-	-	-	-
Additions	8	8	-	-	8
Balance as at 31 December 2021	8	8	-	-	8
	Computer Software	Total	Original Budget	Final Budget	Variance (Actual vs Orig)
Cost or Opening Valuation					
Balance as at 1 Jan 2022	8	8	-	-	8
Balance at 31 December 2022	8	8	-	-	8
	Computer Software	Total	Original Budget	Final Budget	Variance (Actual vs Orig)
Accumulated Amortization and Impairment Losses					
Balance as at 1 July 2021	-	-	-	-	-
Amortisation Expense	1	1	-	-	(1)
Balance as at 31 December 2021	1	1	-	-	(1)
	Computer Software	Total	Original Budget	Final Budget	Variance (Actual vs Orig)
Accumulated Amortization and Impairment Losses					
Balance as at 1 Jan 2022	1	1	-	-	(1)
Amortisation Expense	-	-	-	-	-
Other Adjustment	2	2	-	-	(2)
Balance at 31 December 2022	3	3	-	-	(3)
Net Book value 31 December 2021	7	7	-	-	7
Net Book value 31 December 2022	5	5	-	-	5

These adjustments were necessary to properly restate the amortization reserve for the assets.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022
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Note 7: Trade Payables, Other Payables and Accruals

Six-Months Period Actual December 31, 2021	Description	Current Year Actual	Original Budget	Final Budget	Variance (Actual vs Orig)
-	Creditors	35	138	138	103
137	Accrued Expenses	179	139	139	(40)
18	Accrued Expenses Ministries/Portfolios	-	-	-	-
87	Other payables	67	-	-	(67)
-	Payroll Deductions	-	1	1	1
242	Total trade payables, other payables & accruals	281	278	278	(3)

Included in Other payables are amounts relating to Pirates Fest activities. As at 31 December 2022, the total payable to the Pirates Fest Committee was \$60 thousand.

Note 8: Employee Entitlements

Six-Months Period Actual December 31, 2021	Description	Current Year Actual	Original Budget	Final Budget	Variance (Actual vs Orig)
	<i>Current employee entitlements are represented by:</i>				
-	Comp Time	-	33	33	33
36	Annual Leave	80	156	156	76
-	Accrued salaries	-	1	1	1
29	Pension	-	-	-	-
65	Total employee entitlements	80	190	190	110

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022
(Amounts Expressed in CI \$000's)**

Note 9: Sales of Goods and Services

Six-Months Period Actual December 31, 2021	Revenue type	Current Year Actual	Original Budget	Final Budget	Variance (Actual vs Orig)
3,333	Outputs to Cabinet	6,778	7,472	6,779	(694)
14	Other	49	24	24	25
3,347	Total sales of goods and services	6,827	7,496	6,803	(669)

Note 10: Personnel Costs

Six-Months Period Actual December 31, 2021	Description	Current Year Actual	Original Budget	Final Budget	Variance (Actual vs Orig)
1,358	Salaries, wages and allowances	3,005	3,612	2,916	607
318	Health care	624	749	749	125
147	Pension	164	204	204	40
(29)	Leave	43	5	5	(38)
-	Other personnel related costs	5	1	1	(4)
1,794	Total Personnel Costs	3,841	4,571	3,875	730

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022
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Note 11: Supplies and Consumables

Six- Months Period Actual December 31, 2021	Description	Current Year Actual	Original Budget	Final Budget	Variance (Actual vs Orig)
37	Supplies and Materials	68	93	93	25
593	Purchase of services	1,015	880	933	(135)
-	Lease of Property and Equipment	23	-	-	(23)
198	Utilities	446	461	461	15
80	Interdepartmental expenses	82	100	100	18
1	Travel and Subsistence	40	50	50	10
4	Recruitment and Training	10	89	89	79
18	Other	65	102	52	37
931	Total Supplies & consumables	1,749	1,775	1,778	26

Note 12: Equity Investment from Cabinet

Six- Months Period Actual December 31, 2021	Equity Investment	Current Year Actual	Original Budget	Final Budget	Variance (Actual vs Orig)
276	Equity Investment from Cabinet	643	1,475	643	(832)

This represents funds received from Cabinet during the period to facilitate the purchase of Property, Plant and Equipment.

Note 13: Explanation of Major Variances Against Budget

Statement of Financial Position

Cash balances were lower than budget by \$4.5 million. This was mainly due to lower opening actual cash position of \$1.0 million compared to a budgeted opening cash balance of \$4.0 million resulting in an overall lower actual cash to budget variance of \$3.0 million.

The Trade Receivables higher variance of \$0.9 million compared to budget is the difference of outstanding Cabinet revenue as at 31 December 2022.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022
(Amounts Expressed in CI \$000's)**

Note 13: Explanation of Major Variances Against Budget (continued)

The variance of \$0.9 million in other receivables were represented by \$0.4 million relating to outstanding receipt of Pirates Fest funding and \$0.5 million receivable for Equity Injection from Cabinet, not previously budgeted.

Prepayments exceeded budget by \$0.2 million due to LED lights purchased for use at the Stadiums not yet delivered as at year end.

Net book value of Property, Plant and Equipment was higher than budget by \$2.3 million. This is primarily due to the revaluation of assets as at 1 January 2021 that was not included in the original budget and lower levels of capital acquisitions. The unused appropriations for 2022 were transferred to the 2023 financial year, as provided under Section 9(5) of the Public Management and Finance Act (2020 Revision). The transferred appropriation of \$0.8 million is reflected as the change between the original budget and final budget. This will be used to purchase assets and settle outstanding capital commitments in the 2023 financial year.

Trade Payables was less than budget by \$0.1 million due to overall lower than expected creditors as at year end.

Other Payables and accrual balances were higher than the original budget by \$0.1 million due to the timing of payments.

Employee entitlements were lower than budget by \$0.1 million due to payments for accrued annual leave that exceeded the recommended carried forward balance and was impractical for the leave to be taken.

Contributed Capital was less than budget by \$4.9 million mainly due to lower value of net assets transferred. Carried forward amount of \$4.9 million in Revaluation Reserve was as a result of the 2021 revaluation exercise.

Statement of Financial Performance

Total Revenue was lower than budget by \$0.7 million. This resulted from the lower costs of the outputs delivered and therefore reduced Cabinet revenue to fund the delivery of the outputs. The balance of \$0.7 million was carried forward to 2023 to be utilized in the delivery of outputs, as allowed under Section 9(5) of the Public Management and Finance Act (2020 Revision). These funds will be used to off-set increases in Personnel Costs and Supplies and Consumables.

Personnel costs were lower than budget by \$0.7 million resulting in positive variances in Salaries, Wages & Allowances of \$0.6 million and Health Care of \$0.1 million. This was driven primarily by delays in recruitment in the Sports Department and Youth Services Unit.

Supplies and Consumables were lower than budget by \$30 thousand. Negative variances were observed in Purchase of services and Lease of Property and equipment, offset by positive variances in Recruitment and Training, and Other Supplies and Consumables. The Ministry is in the process of finalising a lease for a facility to be used for activities for seniors - Older Persons Active Aging Centre (OPAAC).

Depreciation was higher than budget by \$60 thousand due to the revaluation of Land and Building in 2021.

Statement of Changes in Net Worth

Equity Investment from Cabinet was lower by \$0.8 million as a result from lower levels of capital acquisitions and timing differences to related suppliers' payments.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022
(Amounts Expressed in CI \$'000's)**

Note 13: Explanation of Major Variances Against Budget (continued)

As at December 2022 the Ministry is reporting a current year surplus in the amount of \$50 thousand. In accordance with the requirements of Section 39 (3) of the Public Management and Finance Act, the Ministry is required to repay the surplus to the Ministry of Finance.

Cash Flow Statement

Net cash flows used in operating activities were lower than budget by \$1.2 million mainly due to timing differences in the receipt of Cabinet revenue and lower personnel cost than budget. Included in Other receipts and Other payments are transactions related Pirate's Fest. These transactions were undertaken by the Ministry on behalf of the Pirate's Fest Committee.

Net cash flow used in investing activities was lower than budget by \$1.1 million. This was due mainly to delays in capital projects for 2022.

The cash inflows provided by financing activities were lower than budget by \$1.3 million due to the lower levels of funding for capital acquisitions.

Note 14: Contingent Liabilities

There were no contingent liabilities reported for the Ministry as at 31 December 2022.

Note 15: Commitments

Six-Months Period Actual December 31, 2021	Type	One year or less \$'000	One to five Years \$'000	Over five Years \$'000	Total \$'000
	Capital Commitments				
-	Property, plant and equipment	285	-	-	285
-	Total Capital Commitments	285	-	-	285

Capital Commitment includes contract for the delivery and installation of LED Stadium Lights.

**NOTES TO THE FINANCIAL STATEMENTS
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Note 16: 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. All transactions were provided free of cost during the financial year ended 31 December 2022 and were consistent with normal operating relationships between entities and were undertaken on terms and conditions that are normal for such transactions.

Key Management Personnel

Key management personnel are defined to include Ministers of the Government, Chief Officer, Deputy Chief Officer, Chief Financial Officer and the Heads of each Department. The Minister's salaries and other benefits were paid through the Deputy Governor's Office and excluded from this Ministry's expenses. All other key management personnel were paid directly by the Ministry.

Six-Months Period Actual December 31, 2021	Description	Current Year Actual	Number of posts
<u>500</u>	Salaries & Other Short-Term Employee Benefits	<u>912</u>	<u>8</u>
<u>500</u>	Total	<u>912</u>	<u>8</u>

No loans were granted to key management personnel or their close relatives during the financial year.

**NOTES TO THE FINANCIAL STATEMENTS
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Note 17: Segment Reporting

The segments identified in accordance with IPSAS 18 are as follows:

	Ministry Admin	Department of Sports	Youth Services Unit	Total
Revenue				
Outputs from Cabinet	2,136	4,189	453	6,778
Sale of goods and services & other revenue	-	49	-	49
Total Revenue	2,136	4,238	453	6,827
Expenses				
Personnel costs	1,888	1,586	367	3,841
Other expenses	248	2,602	86	2,936
Total Expenses	2,136	4,188	453	6,777
Surplus/ (Deficit) from Operating Activities	-	50	-	50
Net Surplus/ (Deficit)				
Assets				
Current Assets	2,079	2,091	40	4,210
Fixed Assets	85	11,137	19	11,241
Total Assets	2,164	13,228	59	15,451
Liabilities				
Current Liabilities	324	84	2	410
Total Liabilities	324	84	2	410
Net Assets	1,840	13,144	57	15,041

**NOTES TO THE FINANCIAL STATEMENTS
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(Amounts Expressed in CI \$000's)****Note 18: Finance Costs (Bank Overdraft)**

The Ministry did not incur any finance costs during the year as it did not utilize any loan or financing facilities.

Note 19: Financial instrument risks

The Ministry is exposed to a variety of financial risks including credit risk and liquidity risk. The Ministry's risk management policies are designed to identify and manage these risks, to set appropriate risk limits and controls, and to monitor the risks and adhere to limits by means of up to date and reliable information systems. These risks are managed within the parameters established by the *Financial Regulations (2021 Revision)*.

Credit Risk

Credit risk refers to the risk that counterparty will default on its contractual obligations resulting in financial loss to the Ministry. Financial assets which potentially expose the Ministry to credit risk comprise cash and cash equivalents and trade receivables.

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

The Ministry is also exposed to a significant concentration of credit risk in relation to accounts receivables, most of which are due from Cabinet. No credit limits have been established. As at 31 December 2022, no provision for doubtful debts has been made as none of these assets are anticipated to be impaired and management considers these debts to be recoverable in full.

Notwithstanding the concentration risk in relation to accounts receivables, management does not consider the Ministry to be exposed to significant credit risk as it has a single major counter-party (Cabinet) and has had no past experience of any significant default or loss.

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

Liquidity Risk

Liquidity risk is the risk that the Ministry is unable to meet its payment obligations associated with its financial liabilities when they are due. The ability of the Ministry to meet its debts and obligations is dependent upon its ability to collect the debts outstanding to the Ministry in a timely basis.

Management manages liquidity risk through monitoring cash flows from debtors, maximizing day's credit taken from suppliers and if the circumstances required it to obtain funding from Cabinet to temporarily fund any shortfalls. As at 31 December 2022, all of the financial liabilities were due within three months of the year end dates.

Financial Instruments - Fair Values

As at 31 December 2022, the forecasted carrying value of cash and cash equivalents, trade receivable, accounts payable, employee entitlements and surplus payable approximate their fair values due to their relative short-term maturities. Fair values estimates are made at a specific point in time, based on market conditions and the information about the financial instrument. Changes in assumptions, economic conditions and other factors could cause significant changes in fair value estimates.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022
(Amounts Expressed in CI \$000's)**

Note 20: COVID-19 Pandemic

During 2022 the impact of the Covid-19 Pandemic in the Cayman Islands was significantly reduced compared to 2021. The Ministry did not incur any COVID-19 related costs during the year.

Note 21: Pirates Fest

On January 1, 2022 the responsibility for the financial oversight of the Pirates Week Festival Office was transferred from the Cayman National Cultural Foundation (CNCF) to the Ministry of Youth, Sports, Culture and Heritage (Ministry). In this capacity the Ministry is responsible for settling payments as approved by the Pirates Fest Committee, maintaining records of receipts and payments, and providing financial information to the Committee.

The appointed Pirates Fest Committee members are responsible for all aspects of operations, administration, decision making and management. Expenditure for Pirates Fest is appropriated under TP 107 and booked in the Ministry's Executive ledger. Additional funding for Pirates Fest was obtained via the transfer of previously held bank accounts and donations.

The Ministry maintains a record of all transactions as follows:

- All funds received by the Pirates Fest Committee are recorded in the Entity's books as a credit in the general ledger account 23400 - Other Liabilities.
- All payments for expenditures approved by the Pirates Fest Committee are recorded in the Entity's books as a debit in general ledger account 23400 - Other Liabilities.
- A monthly reconciliation of the balance remaining in the general ledger account 23400 - Other Liabilities relating to Pirates Fest activities is maintained by the Ministry's Finance Team.

This approach is consistent with the Appropriation Bill 2022-2023 that includes the Executive expenditure as an appropriation under TP 107.

Category	Description	Amount
Income	CNCF Transfer	231,274
	Donations	550
	Stall Fees	450
	TP107 Transfer	350,000
Payments	Expenses	(522,521)
Grand Total		59,753

Included in Note 3 - Trade Receivables and Other Receivables is the amount of \$350,000 relating to Pirates Fest expenses settled by the Ministry on behalf of the Pirates Fest Committee during the year.

Included in Note 7 - Trade Payables, Other Payables and Accruals is the amount of \$59,753 representing the Pirates Fest fund balance as at year end.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022
(Amounts Expressed in CI \$000's)**

Note 22: Going Concern

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

The Ministry closed the 2022 fiscal year with sufficient unrestricted cash, cash equivalents and receivables to operate the organization for up to seven months.

The Ministry maintains the ability to operate as a going concern for the foreseeable future given the financial position of the government.

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.

Note 23: Events occurring after reporting date

The Ministry entered into a lease agreement on 27 February 2023 for the West Bay Museum, for a period of 10 years, at an annual cost of approximately \$0.3 million.



STOCK PHOTO

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Ministry of Youth, Sports,
Culture & Heritage

Cayman Islands Government