



2023

ANNUAL REPORT



Office of the
Director of Public
Prosecutions

CAYMAN ISLANDS

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DIRECTOR'S OVERVIEW

2023 was another busy year for the Office. It received over 2100 requests for charging decisions to be made. 106 indictments were preferred before the Grand Court. 928 cases were initiated before the Summary Court while 1030 cases were initiated before the Traffic Court. Over 4200 charges in total were filed by the office with the court.

Notable cases prosecuted successfully by the Office included :

Two homicide cases, one in which two Defendants were convicted of the manslaughter of a former prison officer : another where two Defendants were convicted of their parts in the murder and wounding of two victims at a bar in George Town.

Other notable convictions include those of

- A former police officer who was charged with perverting the course of public justice, resulting in a sentence of 4 years imprisonment :
- A Customs and Border Control officer charged with the possession of two firearms and ammunition and,
- A Defendant charged with a string of armed robberies and burglaries at the turn of the year, bringing an end to a spate of criminal activity.

Most notably there was a conviction for attempted murder resulting in a 21 year sentence.

In the Cayman Islands Court of Appeal, an appeal against conviction was refused in another case where the Appellant had been charged with attempted murder and possession of a firearm. The appeal turned on the successful use of Section 33 Evidence Act - a hearsay application for a witness absent through fear.

Internally, the Office team saw three Crown Counsel departing to pastures new while five Crown Counsel joined our ranks, three in Crime and two in the International Team. We have also recruited a Case Progression Officer and a second Witness Care Officer.

Since May 2022, the Office team has been guided by its Mission and Vision Statements. These statements now feature on our new Website. Our Mission and Vision statements are founded upon strong Core Values and a realistic Strategic Approach.

At the heart of that Strategic Approach are four concepts namely “Our People, Digital Capability, Strong Relationships and Casework Excellence”.

When considering our people and supporting their success, one example of that success was the nomination and selection of Miss Kim Chin as Cayman Islands Government (CIG) employee of the month for September 2023. The Deputy Governor noted that ‘her commitment and excellence as a Legal Executive Officer have significantly impacted the ODPP. She exemplifies CIG core values of passion, integrity and professionalism. Her approach to work, especially during challenging periods sets a benchmark for us all’.

Another example of that success was the award received by the Office for the ‘Most Improved Engagement Survey Index’. Although an independent office, employees of the ODPP are still subject to CIG values and responsibilities. These values and responsibilities are to some extent reflected by the way in which employees respond to the government’s annual engagement survey. The award was achieved with ‘drivers of engagement ’around employees feeling valued for what they do, employees being treated with respect and employees receiving the support they need to do their jobs.

In the area of ‘Digital Capability, another part of the office strategic approach, the Office has moved forward dramatically over the last 12 months.

The website has been transformed. It can now provide much needed information to the public, especially to do with criminal procedure and victim and witness care : it assists with transparency and also provides necessary information for those making requests to the Office from overseas.

The office has acquired laptops for all Crown Counsel so that they have access to true work flexibility and efficiencies. Crown Counsel can manage case loads remotely and will be able to present cases in court digitally.

The office case management system has now been expanded such that the office can now go fully digital. Gone will be the days of paper files as the office team begins and then continues to process files digitally. Putting this facility in place has taken time but will produce obvious efficiencies and economies. Full training for all employees on the use of the new system is to follow.

When turning to 'Strong Relationships the office has continued to forge its links with local stakeholders.

The relationships it has with the main stakeholders namely the Police, Customs and Border Control, the Coast Guard and the Anti Corruption Commission are firm and dynamic.

Relationships with other hitherto less busy departments, such as the Department of Environment, grow stronger as more and more of their cases land in the office, necessitating expertise from Crown Counsel in regulatory work.

The strong relationship which the office has with the Police was recognised in 2023 when the office team was acknowledged for its 'many years of support in the training and development of RCIPS recruit classes'. One employee, Dennis Walkington, was singled out for particular praise for his longstanding support to RCIPS recruit development and training. In 2023, the support provided to the police culminated in mock trials being staged within the main court building in which the recruit class participated.

The Mission, Vision and Strategic Approaches are new to the office but certainly appear to be gaining momentum and traction.

The office continues to promote its Mentorship scheme, Team Building and Well-Being programmes.

I pay tribute to my dedicated team which comprises 4x legal executive officers, my PA, an office assistant, Serious Crime Case Manager, Paralegal Officer, 2x Witness Care Officers, a Case Progression Officer, 12x Crown Counsel, 3x Senior Crown Counsel, 2x Assistant Directors and my Deputy Director, all of who play a crucial role in getting each case into court.

I am immensely proud of those Crown Counsel and other members of staff, many of who will be closely involved with any given case, who often have to work way beyond their contractual hours in order to ensure that the prosecution of any case goes smoothly in court - especially so, where cases continue to increase in complexity.

Turning to our interaction with others in the Criminal Justice System, the Office has welcomed engagement with the former Chief Magistrate, Valdis Foldats and the Chief Justice and looks forward to working with the new Chief Magistrate, Angelyn Hernandez. Regular Court Users meetings at which relevant stakeholders, including our Office, can provide

feedback in order to further the smooth running of the processes before all courts are very much welcomed.

Throughout 2023, Toyin Salako (Assistant Director) was co-President of the ARIN-CARIB (Asset Recovery Inter-Agency Network). In July, together with the police, the Office hosted successfully a conference at the Kimpton Seafire Resort at which over 90 delegates attended - this being a considerable increase in the number of delegates from 2022.

Throughout 2023, members of the Office continued to assist the Honourable Attorney General and the government in responding to evaluation questions posed by the Financial Action Task Force (FATF). The office is inextricably linked to the FATF framework. With other representatives of the Cayman delegation, Toyin Salako and myself appeared before the FATF Joint Group in Miami in January, Mexico in May and at the Joint Group On Site visit in September. The office contribution assisted the Cayman Islands being removed from the so called 'grey list'.

The Cayman delegations were led by the Honourable Attorney General whom the office will continue to support as the Cayman Islands moves into its fifth round of evaluation for FATF purposes. Further, it has been a privilege and a pleasure to support the Honourable Attorney General during the course of his Chairmanship of the Caribbean FATF organisation in 2023.

I thank Toyin Salako for her involvement with the ARIN-CARIB and with the FATF process.

In addition, during 2023, the Office has assisted the Honourable Attorney General with proposals relating to legislation involving, inter alia, the Criminal Justice (Offenders Assisting Investigations and Prosecutions) Act : the Firearms Act ; the Proceeds of Crime Act, the Evidence Act and the Merchant Shipping Bill.

For 2024, the Office has a number of new aspirations, projects and plans. When considering our overall vision for the future, the office puts its people at the heart of what we do. This involves ensuring the right team culture and ensuring the right work life balance for those who work tirelessly as they prepare and prosecute cases in court. This approach has started and will continue throughout 2024 and well beyond.

The strategic approach of the Office also involves driving professional standards upwards. This involves building upon all of the hard work implemented by the Senior Management Team. Regular appraisals and regular monitoring of the work of our Crown Counsel are in place to ensure that cases are prosecuted to a high standard.

This aspect of our strategic approach also requires consistent training and development of our team. The reconfiguration of our office space will ensure that the office team can benefit from a training, conference and video conferencing suite, enabling the team to host witness care meetings, face to face conferences, training sessions for employees and law enforcement agency personnel and to benefit from state of the art communications facilities.

Training the whole office team with a view to going digital will be a challenge but one which, over time, will be beneficial in terms of efficiency and economy. This training should be completed before the end of June 2024.

With a digital office, communication with stakeholders should be different and more efficient. This is due to start.

The office team will also work with the court as and when it launches its digital evidence platform and, while working with the court, will ensure that movement from paper to digital evidence is as seamless as it can be.

The office also proposes a fundamental change to the way it recruits its employees - specifically those employees who are legally qualified. It involves root and branch reform - growing the office from the bottom up : nurturing home grown Caymanian talent and retaining it rather than just recruiting as and when required ; putting in place a formal training and supervision process for that home grown talent to start and to continue throughout their career within the office.

I know that this undertaking will be worthwhile, having witnessed the obvious widespread talent on island as I attended a recent 'Inter School Debating Tournament'. Reaching out to Cayman's home grown talent and offering those involved the opportunity to experience work within the office will be the first step to ensuring that the Legal Family concept morphs seamlessly into reality.

'Crown Counsel Graduate' is a position which we intend to drive forward and, in the next few months, we are hoping to welcome two newly qualified articulated clerks to that role.

Elsewhere, the office is in the process of reviewing its internal and external policies and protocols to ensure that they are up to date and fit for purpose. In particular, the provision of a formal costs policy to be adopted by the Prosecution in proceedings before the Grand Court and Summary Court is deemed necessary and long overdue.

With a careful eye to the future, the Office is looking to recruit three new Crown Counsel in Crime and three Crown Counsel with expertise in financial crime.

Conclusion

The year 2023 was a busy year. As is plain from all of that which I have mentioned above, a lot was going on and a number of initiatives and projects were put in place. All members of the Office, whether administrative staff or Crown Counsel should be proud of all of their hard work, their willingness to work together as a team and their willingness to adopt the Office vision which has not only had the effect of nurturing and continuing to provide a trustworthy and effective Prosecution service but has also fostered better work culture and work life balance.

Simon Davis

Director

INTRODUCTION

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

The DPP is responsible for all criminal proceedings brought within the Cayman Islands and is the Government’s principal legal adviser on criminal matters. The DPP is also the Central Authority under the Criminal Justice International Co-operation Act (2021 Revision). The DPP also exercises functions under the Justice Protection Act (2017 Revision).

During 2023, the DPP was assisted by a Deputy Director, two Assistant Directors, three Senior Crown Counsel and twelve Crown Counsel.

MISSION STATEMENT

“Our mission is to serve the people of the Cayman Islands by prosecuting cases independently and fairly, to protect the rights of individuals and to work within the Criminal Justice System to help to make our islands a safe and just society.”

VISION STATEMENT

“Our vision is to be the reliable, trustworthy and transformative hub of the Criminal Justice System in the Cayman Islands, deploying our legal expertise and digital capability to make the public safer and to gain the confidence of our diverse communities.”

In order to achieve our vision, the Office relies upon a number of core values which provide an internal compass of fundamental principles driving the direction of the Office. Our core values are simple and straightforward.

They are :

- To be trustworthy and to treat everyone with respect
- To be independent and fair
- To be honest and transparent in what we do
- To innovate professionally in order to achieve excellence

Further, the Office has adopted a realistic and effective strategy in order to achieve our vision. This is simple and robust. It relies upon four key elements.

- Our People - at the heart of our vision are 'Our People'. Supporting the success and well being of our people enables them to thrive.
- Digital Capability - our investment in an effective digital capability will help us to adapt to a rapidly changing criminal landscape and to improve the way justice is done.
- Strong Relationships - the Office at the hub of cross departmental agencies and International Cooperation will drive change to the Criminal Justice System for the Cayman Islands.
- Casework Excellence - driving standards in the quality of casework through legal expertise across departmental agencies and International Cooperation will keep the public safer.

This strategy has been adopted in order to ensure public confidence in the way we deal with victims, witnesses and uphold the rights of defendants in a clear, fair and transparent way.

ROLE AND FUNCTION

ROLE

Section 57(2) of the Cayman Islands Constitution provides that the role of the DPP is :

- a) To institute and undertake criminal proceedings against any person by any Court in respect of any offence against any Law in force in the Cayman Islands;
- b) To take over and continue any criminal proceedings that have been instituted or undertaken by himself or herself or any other person or authority; and
- c) To discontinue at any stage before judgement is delivered any such criminal proceedings instituted or undertaken by himself or herself or any other person or authority.

The Office is responsible for the prosecution of offences in the Traffic Court, Summary Court, and Grand Court. It is also responsible for the prosecution of cases before the Court of Appeal and the Privy Council.

Crown Counsel are responsible for ruling on all files submitted by the Royal Cayman Islands Police Service (RCIPS) pursuant to section 82 of the Police Act (2021 Revision) as well as the provision of charging advice to other local law enforcement agencies. The decision to charge is made in accordance with the Full Code Test and Threshold Test provided in the UK Code for Crown Prosecutors.

The Office also receives and processes requests from co-operating countries in respect of Mutual Legal Assistance, Extradition and Convention Matters. Under the Criminal Justice International Co-operation Act (2023 Revision), the DPP is the Central Authority in respect of such matters.

The Office is committed to delivering the Government's overarching aims for the criminal justice system—to reduce crime, to dispense justice fairly and efficiently and to promote confidence in the rule of law.

A number of Law Enforcement Agencies are responsible for conducting enquiries into alleged offences and deciding how to deploy their resources to do so. This includes taking decisions to launch investigations and to discontinue investigations.

The Office provides advice to those agencies with regard to reasonable lines of enquiry, evidential considerations, investigative procedures, disclosure obligations, and investigative strategy. When requested to do so, the Office also advises agencies with regard to policies and procedures touching upon the investigation and prosecution of offences.

The Office does not have any oversight functions with regard to Law Enforcement Agencies nor does it direct investigations. Until such time as charges are brought, the role of the Office is advisory in nature.

FUNCTION

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

Other Law Enforcement Agencies and Government departments refer criminal cases to the DPP for charging decisions. These entities include :

- a) Customs and Border Control Agency;
- b) Cayman Island Coast Guard
- c) Anti-Corruption Commission;
- d) Department of Labour and Pensions;
- e) Department of Planning;
- f) Department of the Environment;
- g) Department of Commerce and Industry;
- h) Health Insurance Commission.
- i) The Ombudsman

Non-urgent files submitted to the Office for ruling are reviewed. The Office endeavours to rule upon those matters within fourteen (14) days. Some complex matters will require a longer period. Urgent rulings are dealt with immediately upon submission to the Office, primarily by Counsel who are not assigned to Court for that day.

At weekends, the Office also provides charging advice where suspects may be arrested over weekends and/or where summary court applications for extension of custody time is required for detained suspects.

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

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

Is there enough evidence against the defendant ?

When deciding whether there is enough evidence to charge, Crown Counsel must consider whether evidence can be used in court and is reliable and credible. Crown Counsel must be satisfied that there is enough evidence to provide a “realistic prospect of conviction” against each defendant. This is a different standard to that required for conviction.

Is it in the public interest for the DPP to bring the case to Court ?

The DPP will consider whether it is in the public interest to prosecute any particular matter. Crown Counsel seek to balance the factors for and against prosecution carefully and fairly. Public interest factors which can affect the decision to prosecute usually depend on the seriousness of the offence or the circumstances of the suspect. Some factors may increase the public interest in bringing a prosecution while others may indicate that another course of action would meet the interests of justice.

In applying the public interest test, Crown Counsel consider a number of questions which can include the following :

- a) How serious is the offence committed?
- b) What is the level of culpability of the suspect?
- c) What are the circumstances of and the harm caused to the victim?
- d) What was the suspect’s age and maturity at the time of the offence?
- e) What is the impact on the community?
- f) Is prosecution a proportionate response?

g) Do sources of information require protecting?

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

- a) First condition : there are reasonable grounds to suspect that the person to be charged has committed the offence;
- b) Second condition : further evidence can be obtained to provide a realistic prospect of conviction;
- c) Third condition : the seriousness or the circumstances of the case justifies the making of an immediate charging decision;
- d) Fourth condition : there are continuing substantial grounds to object to bail in accordance with the Bail Act and in all the circumstances of the case it is proper to do so;
- e) Fifth condition : it is in the public interest to charge the suspect

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

HUMAN RESOURCES

HUMAN RESOURCES

During the year, there were four departures and eleven appointments within the Office. These staff changes are as follows:

Departures :

- Greg Walcolm resigned from the post of Senior Crown Counsel (Crime)
- Garcia Kelly resigned from the post of Crown Counsel 1 (Financial Crime)
- Gavin Dixon resigned from the post of Crown Counsel
- Marquita Douglas resigned from the post of Legal Executive Officer

Appointments :

- Nimesh Jani was appointed to the position of Senior Crown Counsel (International Crime);
- Sarah Lewis was appointed to the position of Senior Crown Counsel (Crime) ;
- Kerri-Ann Gillies was appointed to the position of Crown Counsel 1 (Financial Crime) ;
- Gabriel Milton-Job was appointed to the position of Crown Counsel (Financial) ;
- Alexander Barbour was appointed to the position of Crown Counsel ;
- Shauna-Kaye James was appointed to the position of Crown Counsel ;
- Sophie Quinton-Carter and Sam Clarke were appointed to the position of Crown Counsel on a short term contract basis ;
- Ronald Best was appointed to the position of Case Progression Officer ;
- Norma Solomon was appointed to the position of Witness Care Officer.
- Simon Spiers was appointed to the position of Practice Manager on a short term contract basis.

The complement of the Office as at December 2023 was as follows:

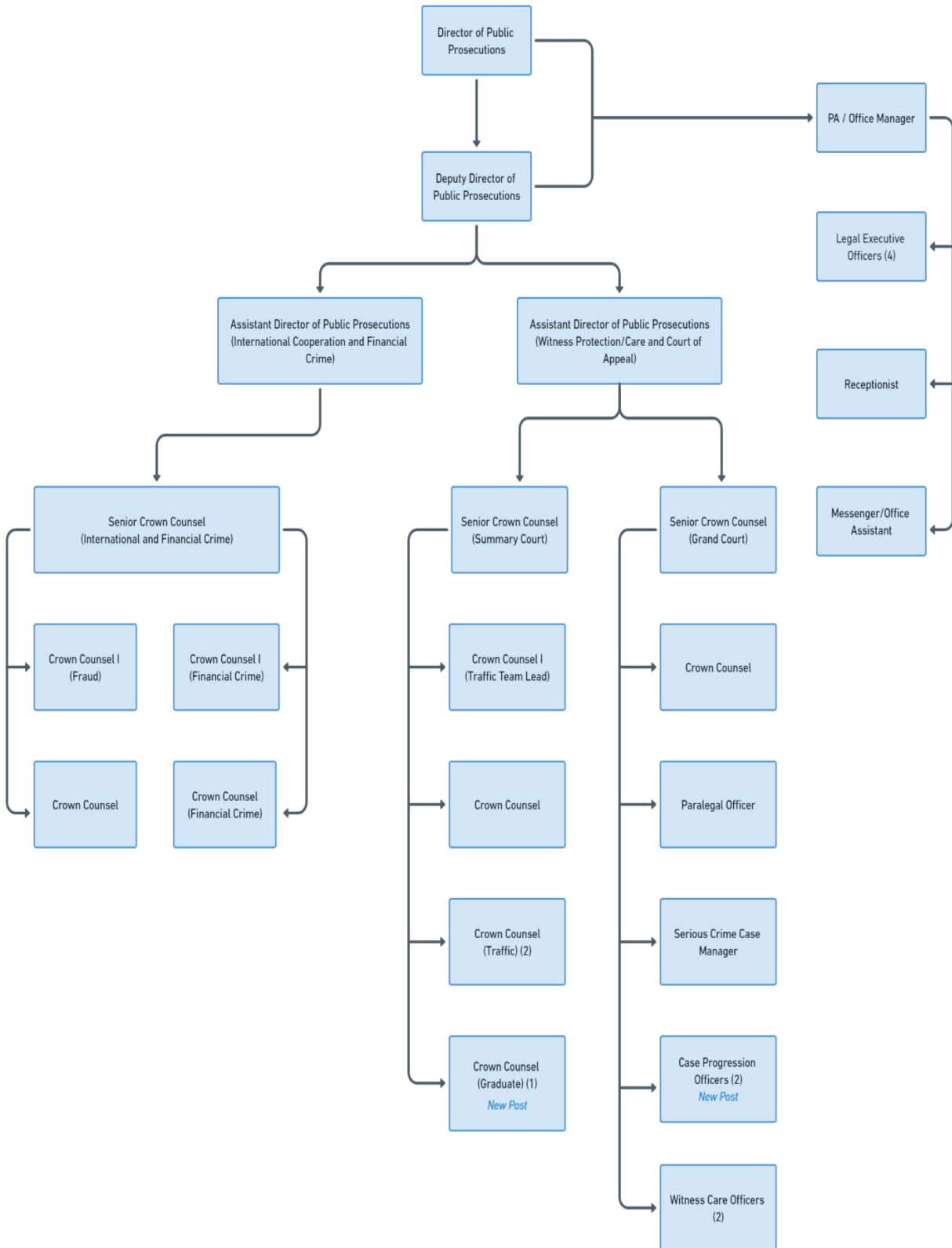
Legal Staff

1. Simon Davis, Director of Public Prosecutions
2. Candia James-Malcolm, Deputy Director of Public Prosecutions ;
3. Toyin Salako, Assistant Director of Public Prosecutions ;
4. Scott Wainwright, Assistant Director of Public Prosecutions ;
5. Nimesh Jani, Senior Crown Counsel (International Crime)
6. Nicole Petit, Senior Crown Counsel (Crime) ;
7. Sarah Lewis, Senior Crown Counsel (Crime) ;
8. Kenneth Ferguson, Acting Crown Counsel 1 (Traffic) ;
9. Kerri-Ann Gillies, Crown Counsel 1 (Financial Crime) ;
10. Alexander Barbour, Crown Counsel ;
11. Orrett Brown, Crown Counsel ;
12. Sam Clarke, Crown Counsel ;
13. Shauna-Kaye James, Crown Counsel ;
14. Neil Kumar, Crown Counsel, (Acting Financial Crime Counsel) ;
15. Alliyah McCarthy, Crown Counsel/Freedom of Information Manager ;
16. Angelique McLoughlin, Traffic Crown Counsel ;
17. Gabriel Milton-Job, Crown Counsel (Financial Crime) ;
18. Sophie Quinton-Carter, Crown Counsel ;
19. Tetrina Rivers, Traffic Crown Counsel ;
20. Hema Soondarsingh, Crown Counsel ;

Administrative Staff

1. Ronald Best - Case Progression Officer
2. Candy Bodden - Administrative Assistant/Personal Assistant to DPP/DDPP ;
3. Kim Chin – Legal Executive – Summary Court ;
4. Nicholas Greaves - Paralegal;
5. Maureen Guy - Legal Executive – Grand Court ;
6. Aliyah Linwood - Legal Executive – Traffic Court ;
7. Joanna McNiven – Witness Care Officer ;
8. Norma Solomon - Witness Care Officer
9. Simon Spiers - Practice Manager
10. Simeon (JJ) Stewartson - Office Assistant/Messenger (shared with the Portfolio of Legal Affairs)
11. Victor Villarin - Librarian (shared with Portfolio of Legal Affairs and Judiciary) ;
12. Dennis Walkington - Serious Crime Case Manager/Disclosure Officer ;
13. Colleen Williams - Human Resource Manager (shared with the Portfolio of Legal Affairs);

OFFICE ORGANISATIONAL CHART 2023



TRAINING & DEVELOPMENT/CONTINUING LEGAL EDUCATION

In 2022, the programme for training and development of counsel (and staff) had been reviewed, resulting in mandatory training for all counsel each month subject to trial/court commitments. This was with a view to ensuring maintenance and growth of professional standards and to provide continuing professional development (CPD) to all counsel.

The programme includes general training as well as trial advocacy fundamentals for junior members of the team. The training programme has been developed with a view to being a 'one stop shop' for all counsel needs. This coincided with the provision of a state of the art online resource facility developed by Mr Villarin, Office librarian which enables all counsel to access online training tools.

In addition, all members of the team have undertaken compulsory training in respect of Cyber Security and Anti-Bullying.

In 2023, the workshops focused on general training (in areas such as confiscation, extradition and disclosure (PII) applications) and trial advocacy fundamentals for junior members of the team.

Month	Topic
TRIAL ADVOCACY FUNDAMENTALS	
January 2023	Trial Preparation Rulings Pre-Trial Interviews
June 2023	Examination in Chief (refreshing memory, previous inconsistent statements, hostile witnesses)

August 2023	Cross Examination
October 2023	Advocacy exercise - examination in chief and cross examination
November 2023	Abuse of Process - theory and advocacy exercise
GENERAL TRAINING	
January 2023	Legislation and Legal Research (facilitated by Dr Camille Stoll-Davey)
March 2023	Bad Character Evidence
March 2023	Extradition
April 2023	Appeals
July 2023	Asset Recovery (facilitated by HHJ Hopmeier)
October 2023	Firearms (theory and practical - facilitated by RCIPS)
November 2023	Restraint Applications (practical exercise)

EXTERNAL TRAINING

February 2023	DPP - FATF Assessor Training
April 2023	DPP - FATF Joint Expert's Meeting Terrorist Financing
December 2023	DDPP - Trade Based Money Laundering

FREEDOM OF INFORMATION

Report of the Office of the Director of Public Prosecutions in relation to requests from the Information Commissioner's Office in accordance with section 40(3) of the Freedom of Information Act (2021 Revision) for the period of 1 Jan 2023 – 31 December 2023.

FOI reference no.	Period of Request	Records Requested	Outcome
102496	16/11/23 to 19/12/23	Information relating to numbers of Caymanian employees within the office : positions held by Caymanians ; promotions of Caymanian employees ; details of any claims by Caymanian employees against the DPP	Outcome was a direct response to all questions posed to the DPP.

INTERNATIONAL MATTERS & FINANCIAL CRIME

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

The Director of Public Prosecutions is the Central Authority under the Criminal Justice (International Cooperation) Act (2021) Revision.

During 2023, the Office opened seventy nine cases with regard to the provision of Mutual Legal Assistance. Twenty seven cases were closed in the same period.

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

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

In order to enhance the effectiveness of the Office in providing timely assistance to international counterparts, the Office and the Cayman Islands Bureau of Financial Investigations ["CIBFI"] have developed a protocol. Under this protocol, assigned counsel will review a request as it is received and, under the cover of a Memorandum, advise CIBFI what specific assistance is required in order to execute the request. CIBFI are advised in the Memorandum to notify the Central Authority whether they wish to commence a domestic investigation. If a domestic investigation is to commence, counsel will notify the requesting state in writing of the intention to do so.

As indicated above in the DPP's Overview, Toyin Salako (Assistant Director) and the DPP were part of the Cayman Islands CIG delegation which appeared before the FATF Joint Group during 2023. The office is inextricably linked to the FATF framework.

With other representatives of the Cayman delegation, Toyin Salako and the DPP appeared before the FATF Joint Group in Miami in January, Mexico in May and at the Joint Group On Site visit in September. The office contribution assisted the Cayman Islands being removed from the so called 'grey list'.

The Cayman delegations were led by the Honourable Attorney General whom the office will continue to support as the Cayman Islands moves into its fifth round of evaluation for FATF purposes.

Financial Crime Matters

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

In November 2022, the Cayman Islands were appointed for a second year to be the President of the ARIN-CARIB. The ARIN-CARIB is a regional network geared towards providing formal and informal assistance to members in a bid to recover the proceeds of crime and take the profit out of crime. In July, together with the police, the Office hosted successfully a conference at the Kimpton Seafire Resort at which over 90 delegates attended - this being a considerable increase in the number of delegates from 2022. The topics which were covered during the conference included :

- Asset Tracing
- Unexplained Wealth Orders and Investigative Orders
- The importance of domestic and international cooperation in asset recovery
- Asset Freezing
- Best practices in Crypto Asset Management
- Confiscation Proceedings
- Changes to FATF Methodology in Confiscation
- Overcoming the Legal barriers in Civil Recovery

STATISTICS

Rulings

In 2023 the Office received 2167 requests for charging decisions to be made. 108 indictments were preferred before the Grand Court. 928 cases were initiated before the Summary Court while 1030 cases were initiated before the Traffic Court. Over 4200 charges in total were filed by the office with the court.

The comparative analysis for the years 2021-2023 have been graphically depicted in Table 1 below.

TABLE 1

Number of Files Received for Ruling 2021	Number of Files Received for Ruling 2022	Number of Files Received for Ruling 2023
2219	2205	2167

Court of Appeal

In 2023, upwards of sixteen appeals were filed in the Court of Appeal. The office was ready to contest all appeals which were lodged. However, only half of these appeals were effective.

Of the eight appeals with which the Office was involved in 2023, six were dismissed. There were no matters in which an appeal against conviction was allowed. However, in two appeals against sentence, the Court of Appeal reduced the sentence handed down by the Court of first instance.

Please see below Tables 1 to 3 depicting the overall statistics for the Court of Appeal for the years 2021 to 2023.

TABLE 1 - COURT OF APPEAL 2023

Appeal	Outcome	Total
Conviction/Sentence	Dismissed, Withdrawn or Abandoned	6
Conviction	Allowed	0
Sentence	Reduced	2
Sentence	Increased	0
		8

TABLE 2 - COURT OF APPEAL 2022

Appeal	Outcome	Total
Conviction/Sentence	Dismissed, Withdrawn or Abandoned	9
Conviction	Allowed	0
Sentence	Reduced	2
		11

TABLE 3 - COURT OF APPEAL 2021

Appeal	Outcome	Total
Conviction/Sentence	Dismissed, Withdrawn or Abandoned	22
Conviction	Allowed	0
Sentence	Reduced	1
		23

Grand Court

In 2023 the Office disposed of 56 Indictments. Thirty one were by way of Guilty pleas, whilst eleven were convictions after trial. In total, the office preferred 108 indictments.

Table 1 and Table 2 below depict the statistics for 2023 and a comparison between 2015 and 2022 respectively.

Please also see below a comparative analysis of the following categories: total matters, total guilty pleas and total convictions after trial.

TABLE 1 - GRAND COURT 2023

Guilty Plea / Partial Guilty Plea	Conviction	Acquittal after trial	Acquittal after no evidence offered	Nolle Prosequi	Other (Adjourned sine die, special verdict)	TOTAL
31	11	2	10	2	0	56

TABLE 2 - YEAR TO YEAR COMPARISON

Year	Guilty Plea / Partial Guilty Plea	Conviction	Acquittal after trial	Acquittal after no evidence offered	Nolle Prosequi	Other Accused deceased, unfit to plead or has absconded	Total
2015	26	11	12	4	13	3	69
2016	49	13	16	4	4	2	88
2017	37	35	15	1	16	0	104
2018	52	15	15	4	4	0	90
2019	58	16	13	12	8	4	111
2020	31	18	10	8	1	0	68
2021	29	71	32	8	2	2	144
2022	14	20	21	00	2	0	57
2023	31	11	2	10	2	0	56

WITNESS CARE AND PROTECTION

The Witness Care Unit became fully operational in January 2019 when a Witness Care Officer (WCO) was appointed. A second witness care officer was appointed in 2023. The WCOs are responsible for the following -

- a. Providing support for vulnerable witnesses, including child witnesses, victims of sexual offences, and persons with disabilities ;
- b. Co-ordinating referral to counselling services and support where necessary ;
- c. Facilitating pre-trial interviews and court visits to familiarize them with the Court process ;
- d. Providing escort to and from court during trials ; and
- e. Keeping victims and witnesses informed and positively engaged in the trial process.

In 2023, the WCO interacted with a total of 75 witnesses for matters in the Grand Court. Table 1-3 show a breakdown of witness interaction on a monthly basis for those Grand Court trials which were completed between 2021 and 2023.

TABLE 1 – WITNESS CARE 2023

2023	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Sum
No. of Grand Court trials with WC	2	2	0	3	0	1	1	3	3	3	0	2	20
No. of Witnesses interacted with for Grand Court trials	2	6	0	3	0	1	4	8	18	15	0	18	75

TABLE 2 – WITNESS CARE 2022

2022	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Sum
No. of Grand Court trials with WC	1	1	1	2	1	1	2	1	4	3	6	0	23
No. of Witnesses interacted with for Grand Court trials	4	5	1	2	1	2	6	3	6	7	26	0	63

TABLE 3 – WITNESS CARE 2021

2021	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Sum
No. of Grand Court trials with WC	4	2	2	2	0	2	2	1	2	3	2	1	23
No. of Witnesses interacted with for Grand Court trials	16	5	6	8	0	9	5	4	6	16	4	2	81

SNAPSHOT OF CASES

Snapshot of Cases

Throughout the year the Office was involved in a number of matters at the appellate level which included :

WR v R.

The appellant was convicted of murder following a trial. He had approached the victim in broad daylight as he was standing outside a bar in West Bay. He shot him several times at close range. Thereafter there was a standoff with the police at the appellant's, during the course of which, he discharged several shots into the air before surrendering. The Court of Appeal reduced the minimum term from 35yrs to 32yrs on account that the judge failed to give due weight to his personal mitigation.

CB v R

The appellant was originally charged with murder. Following a violent altercation outside a nightclub, in which he was kicked and punched by the deceased and his brother, the appellant produced a knife and fatally stabbed the deceased. A plea to manslaughter was accepted on the basis of provocation. The judge took a starting point of 15 years and allowed a one-third reduction. This resulted in a sentence of ten years. The Court of Appeal found that the starting point was too high. It did not sufficiently account for the level of provocation in this case. The starting point should have been 12 years. The sentence was therefore reduced to one of eight years.

R v CL

CL was a police officer who had custody and care of two suspects in a murder case. During their detention, one suspect asked CL to tell the other suspect to maintain silence on the identity of the perpetrator. CL duly told the second suspect what to do. The latter was sufficiently concerned to report this matter to other police officers who investigated the matter. That suspect became the main witness in both the murder case and the subsequent trial of CL on the charge of Perverting the Course of Public Justice. After trial, CL was convicted and received a sentence of 4 years imprisonment.

R v LH

LH and the complainant had an argument over a mango. LH left the scene and returned with a firearm. The complainant fled into a nearby building, followed by LH who shot at him. The complainant received a gun shot wound which entered the top of his arm, exited his arm and entered his chest. The bullet tracked across the complainant's chest and abdominal cavities, finally finding a resting place in his pelvis. LH was charged with attempted murder and, after trial was convicted. A sentence of 21 years was imposed.

CLOSING REMARKS

2023 saw significant changes to the Office. The introduction of Mission and Vision Statements in 2022 has set the tone for the direction in which the Office is to travel and to continue for 2022 and beyond.

Putting our people at the heart of what we do was the obvious way to start that renewed journey with digital capability, strong relationships and casework excellence all part of the overall strategic approach. This approach should stand the test of time.

Looking forward and, consistent with that approach, the office is to reconfigure itself, making for better office accommodation and an enhanced working environment for the office team. In addition, new conference facilities and a modern training suite, together with space dedicated to witness care are to be provided. Work on these new facilities should begin in the second half of 2024.

Growing the office from the ground up is a huge priority and, subject to budgetary constraints, the legal family concept will become a reality. This will require a considerable amount of time and expertise to make it work.

Work will also continue to ensure that our digital databases (General Crime, Financial Crime and International) are updated and maximised for statistical purposes. In addition, it is hoped that our Operational Schedule will go live in the first half of 2024, enabling the office to digitise its historic files.

It is intended that the office goes digital in 2024. There will be a transition period where the office will reduce the number of paper files it receives. It is accepted that moving away from processing paper files to going truly digital will be a huge challenge. However, with suitable expertise and a suitable IT infrastructure in place, those challenges should be assailable.

Casework excellence will always be top of the agenda. Ensuring that the whole office team is travelling in the same direction collectively to produce excellent work is always going to be a challenge. However, with a positive culture of accountability being developed and implemented, together with a positive office culture overall being promoted, we will be well prepared to meet those challenges.

FINANCIAL STATEMENTS

Financial statements for 2023 are attached as Appendix 1.



GOVERNMENT OF THE CAYMAN ISLANDS

**OFFICE OF THE DIRECTOR OF PUBLIC
PROSECUTIONS**

AUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

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OFFICE OF
THE DIRECTOR OF
PUBLIC PROSECUTIONS
CAYMAN ISLANDS

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STATEMENT OF RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

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

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

As Director of Public Prosecutions, I am responsible for establishing; and have established and maintained a system of internal controls designed to provide reasonable assurance that the transactions recorded in the financial statements are authorised by Act, and properly record the financial transactions of the Office of the Director of Public Prosecutions.

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

The financial statements fairly present the financial position, financial performance and cash flows of the Office of the Director of Public Prosecutions for the year ended 31 December 2023.

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

- (a) completely and reliably reflect the financial transactions of Office of the Director of Public Prosecutions for the year ended 31 December 2023;
- (b) fairly reflect the financial position as at 31 December 2023 and financial performance for the year ended 31 December 2023; and
- (c) comply with International Public Sector Accounting Standards as set out by the International Public Sector Accounting Standards Board under the responsibility of the International Federation of Accountants. Where additional guidance is required, International Financial Reporting Standards (IFRS) issued by the International Accounting Standards Board are used.

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

Simon Davis
Director of Public Prosecutions

Tiffany Ebanks
Chief Financial Officer

Date: 10th April 2024

Date: 10 April 2024

AUDITOR GENERAL'S REPORT

To the Members of the Parliament and the Financial Secretary and Chief Officer of the Office of the Director of Public Prosecutions

Opinion

I have audited the financial statements of the Office of the Director of Public Prosecutions, which comprise the statement of financial position as at 31 December 2023 and the statement of financial performance, statement of changes in net assets/equity and statement of cash flows for the year ended 31 December 2023, and notes to the financial statements, including a summary of significant accounting policies as set out on pages 9 to 28.

In my opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Office of the Director of Public Prosecutions as at 31 December 2023 and its financial performance and its cash flows for the year ended 31 December 2023 in accordance with International Public Sector Accounting Standards.

Basis for Opinion

I conducted my audit in accordance with International Standards on Auditing (ISAs). My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am independent of the Office of the Director of Public Prosecutions in accordance with the International 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 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 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 Office of the Director of Public Prosecutions' 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 Office of the Director of Public Prosecutions or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the Office of the Director of Public Prosecutions' 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 Office of the Director of Public Prosecutions' 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 Office of the Director of Public Prosecutions' 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 Office of the Director of Public Prosecutions to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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



Sue Winspear, CPFA
Auditor General

10 April 2024
Cayman Islands

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2023
(Expressed in Cayman Islands Dollars)

Prior Year Actual CI\$000		Notes	Current Year Actual CI\$000	Approved Budget CI\$000	Variance (Budget vs Actual) CI\$000
Current Assets					
879	Cash and cash equivalents	3,18	684	169	(515)
663	Receivables from exchange transactions	4,18,19	621	479	(142)
2	Other receivables	4	5	-	(5)
14	Prepayments		15	15	-
1,558	Total Current Assets		1,325	663	(662)
Non-Current Assets					
171	Property and equipment	5,18	271	175	(96)
5	Intangible assets	6	4	6	2
176	Total Non-Current Assets		275	181	(94)
1,734	Total Assets		1,600	844	(756)
Current Liabilities					
35	Trade Payables	7,18	-	30	30
330	Accruals and other liabilities	7,18,19	397	70	(327)
193	Employee entitlements	8,18	115	130	15
692	Surplus payable	9,18,19	466	-	(466)
1,250	Total Current Liabilities		978	230	(748)
1,250	Total Liabilities		978	230	(748)
484	Net Assets		622	614	(8)
Equity					
484	Contributed capital		622	614	(8)
484	Total equity		622	614	(8)

The accounting policies and notes on pages 10-28 form part of these financial statements.

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 31 DECEMBER 2023
(Expressed in Cayman Islands Dollars)

Prior Year Actual CI\$000		Notes	Current Year Actual CI\$000	Approved Budget CI\$000	Variance (Budget vs Actual) CI\$000
	Revenue				
4,523	Sales of goods & services	11,18,19	4,958	5,747	789
4,523	Total Revenue		4,958	5,747	789
	Expenses				
3,181	Personnel costs	12,18	3,529	4,300	771
634	Supplies and consumables	13,18	963	640	(323)
262	Leases	14,18	292	278	(14)
49	Depreciation	5,6,16,18	46	79	33
392	Litigation costs and professional fees	15,18	124	450	326
5	Loss on foreign exchange		1	-	(1)
-	Loss on Property, Plant and Equipment	5	3	-	(3)
4,523	Total Expenses		4,958	5,747	789
-	Surplus for the year		-	-	-

The accounting policies and notes on pages 10-28 form part of these financial statements.

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
STATEMENT OF CHANGES IN NET ASSETS/EQUITY
FOR THE YEAR ENDED 31 DECEMBER 2023
(Expressed in Cayman Islands Dollars)

	Note	Contributed Capital	Accumulated Surplus	Total Net Assets/Equity	Approved Budget	Variance (Budget vs. Actual)
		CI\$000	CI\$000	CI\$000	CI\$000	CI\$000
Balance as at 1 January 2022		451	-	451	465	14
Equity investment from Cabinet		33	-	33	*74	41
Surplus for the year		-	-	-	-	-
Surplus repayable for the year		-	-	-	-	-
Balance at 31 December 2022		484	-	484	539	55
Balance as at 1 January 2023		484	-	484	539	55
Equity investment from Cabinet		82	-	82	75	(7)
Transfers		56	-	56	-	(56)
Surplus for the year		-	-	-	-	-
Surplus repayable for the year		-	-	-	-	-
Balance at 31 December 2023		622	-	622	614	(8)

*There is a difference in the budget roll forward, as the 2022 budget document was updated to be in line with the appropriation amount.

The accounting policies and notes on pages 10-28 form part of these financial statements.

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2023
(Expressed in Cayman Islands Dollars)

Prior Year Actual		Note	Current Year Actual	Approved Budget	Variance (Budget vs. Actual)
CI \$'000			CI \$'000	CI \$'000	CI \$'000
	Cash flows managed on behalf of Cabinet				
	Operating Activities:				
	Cash received				
4,263	Sale of goods and services to Cabinet		4,997	5,713	716
4,263	Total cash received		4,997	5,713	716
	Cash used				
(3,076)	Personnel costs		(3,607)	(4,300)	693
(1,194)	Supplies and consumables		(1,349)	(1,368)	19
(7)	Net cash flows (used in) from operating activities	16	41	45	4
	Investing activities:				
	Cash used				
(44)	Purchase of property and equipment	5	(92)	(90)	2
(44)	Net cash flow used in investing activities		(92)	(90)	2
	Financing activities:				
	Cash received/(used)				
-	Payment of Surplus	9	(226)	-	226
33	Equity injections from Cabinet		82	75	(7)
33	Net cash flows from (used in) financing activities		(144)	75	219
(18)	Net (decrease) increase in cash and cash equivalents held		(195)	30	225
897	Cash and cash equivalents at beginning of year		879	139	(740)
879	Cash and cash equivalents at the end of the year		684	169	(515)

The accounting policies and notes on pages 10-28 form part of these financial statements.

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

1. Description and principal activities

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

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

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

The principal address of the DPP is located on the second floor, Bermuda House, Dr. Roy’s Drive, George Town, Grand Cayman. As of 31 December 2023, the DPP had 32 employees (2022: 28).

2. Significant accounting policies

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

The accounting policies set out below have been applied consistently to all periods presented in these financial statements. There have been no significant changes to the accounting policies during the year ended 31 December 2023 other than the assessment of loss allowance on financial instruments which is now based on expected credit losses.

New accounting standards issued and applicable are set out below.

The Entity has adopted IPSAS 41: Financial Instruments as of the transition date of 1 January 2023, replacing IPSAS 29: Financial Instruments: Recognition and Measurement.

In accordance with the transitional provisions in IPSAS 41, comparative information for the 31 December 2022 period has not been restated. Adjustments arising from adopting IPSAS 41 are recognised in opening equity at 1 January 2023 (the date of initial application).

The accounting policies for the year ended 31 December 2023 have been updated to comply with IPSAS 41. The main changes to the Entity's accounting policies are:

- Trade and other receivables - This policy has been updated to reflect that the impairment of receivables is now determined by applying an expected credit loss model.

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

2. Significant accounting policies (continued)

- Financial instruments and risk management - The policy has been updated to reflect:
 - the new measurement classification categories; and
 - a new impairment model for financial assets based on expected credit losses, which is forward-looking and may result in earlier recognition of impairment losses.

IPSAS 41 also significantly amended the disclosures of financial instruments of IPSAS 30. This has resulted in new or amended disclosures, mostly in relation to the financial instrument categories and to credit risk.

The tables below outline the classification of financial assets and liabilities under IPSAS 41 and IPSAS 29 on the date of initial application of IPSAS 41.

Measurement classification		
Financial assets	IPSAS 29	IPSAS 41
Cash and cash equivalents	Loans & Receivables	Amortised cost
Term Deposits	Loans & Receivables	Amortised cost
Trade and other receivables	Loans & Receivables	Amortised cost
Financial Liabilities	IPSAS 29	IPSAS 41
Accounts Payable	Amortised Cost	Amortised Cost

IPSAS 41 has had an immaterial impact on the Entity's measurement and recognition of financial instruments, as financial assets that were recognised as loans and receivables are now recognised as amortised cost.

IPSAS 42, Social Benefits (effective for period beginning on or after January 1, 2023) defines social benefits and determines when expenses and liabilities for social benefits are recognized and how they are measured. During the financial year it was assessed that IPSAS 42, Social Benefits doesn't have any significant impact on the Entity's financial statements.

Certain new accounting standards have been published that are not mandatory for the 31 December 2023 reporting year and have not been early adopted by the Entity. The Entity's assessment of the impact of these new standards are set out below.

IPSAS 43, Leases was issued in January 2022 and shall be applied for financial statements covering periods beginning on or after 1 January 2025. IPSAS 43 sets out the principles for the recognition, measurement, presentation and disclosure of leases. The impact on the Entity's financial statements will be assessed closer to the effective date of adoption.

IPSAS 44, Non-Current Assets Held for Sale and Discontinued Operations (effective for periods beginning on or after January 1, 2025,) specifies the accounting for assets held for sale and the presentation and disclosure of discontinued operations. The impact will be assessed fully, closer to the effective date of adoption.

IPSAS 45, Property, Plant, And Equipment (effective for periods beginning on or after January 1, 2025) replaces IPSAS 17, Property, Plant, and Equipment by adding current operational value as a measurement basis in the updated current value model for assets within its scope, identifying the characteristics of heritage and infrastructure assets, and adding new guidance on how these important types of public sector assets should be recognized and measured. The impact on the Entity's financial statements will be assessed closer to the effective date of adoption.

IPSAS 46, Measurement (effective for periods beginning on or after January 1, 2025) provides new guidance in a single standard addressing how commonly used measurement bases should be applied in practice. The impact on the Entity's financial statements will be assessed closer to the effective date of adoption.

**OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023**

2. Significant accounting policies (continued)

IPSAS 47, Revenue (effective for periods beginning on or after January 1, 2026) replaces IPSAS 9, Revenue from Exchange Transactions, IPSAS 11, Construction Contracts, and IPSAS 23, Revenue from Non-Exchange Transactions and is a single source for revenue accounting guidance in the public sector, which presents two accounting models based on the existence of a binding arrangement. The impact on the Entity's financial statements will be assessed closer to the effective date of adoption.

IPSAS 48, Transfer Expenses (effective for periods beginning on or after January 1, 2026) provides accounting requirements for transfer expenses, and presents two accounting models based on the existence of a binding arrangement. The impact on the Entity's financial statements will be assessed closer to the effective date of adoption.

IPSAS 49, Retirement Benefit Plans (effective for periods beginning on or after January 1, 2026) establishes comprehensive accounting and reporting requirements for the financial statements of retirement benefit plans, with participants comprising current and former public sector employees and other eligible members. The new pronouncement will bring increased transparency and accountability to these public sector entities, ensuring they can fulfill their obligations to employees and other eligible participants who are members of the retirement benefit plan. It is anticipated that IPSAS 49 will not have an impact on the Entity's financial statements.

The accounting policies set out below have been applied consistently to all periods presented in these financial statements. There have been no significant changes to the accounting policies during the year ended 31 December 2023.

(a) Basis of Preparation

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

(b) Reporting period

The current reporting period is for the year ending 31 December 2023.

(c) Budget amounts

The 2023 budget amounts were prepared using the accrual basis of accounting and the accounting policies have been consistently applied with the actual financial statement presentation. The 2023 budget was presented in the 2022-2023 Budget Statement of the Government of the Cayman Islands and approved by the Parliament on 8 December 2021.

Section 9(5) of the Public Management and Finance Act (2020 Revision) states "except to the extent otherwise provided by the Act, an appropriation lapses at the end of the budget period to which the appropriation is granted relates." The budget period is defined as a period of appropriation covering two financial years. The 2022-2023 Budget Statement covers the two financial years commencing 1 January 2022 to 31 December 2023. The 2022-2023 appropriations lapse at the end of the budget period ended 31 December 2023.

(d) Judgments and estimates

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

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

**OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023**

2. Significant accounting policies (continued)

(e) Revenue

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

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

(f) Expenses

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

(g) Operating leases

Leases, where a significant portion of the risks and rewards of ownership are retained by the lessor, are classified as operating leases. Payments made under operating leases are recognised as expenses on a straight-line basis over the lease term.

(h) Cash and cash equivalents

Cash and cash equivalents include cash on hand, cash in-transit and bank accounts with a maturity of no more than three months from the date of acquisition which are subject to an insignificant risk of changes in value. Although cash and cash equivalents at 31 December 2023 are subject to the expected credit loss requirements of IPSAS 41, no allowance has been recognised as the estimated allowance is negligible due to the high credit quality of the counterparty banks.

(i) Trade Receivables

Trade receivables are amounts due from customers for items sold or services performed in the ordinary course of business. Trade receivables and other receivables comprise of balances due from other Government entities, including Output Receivables and balances due from third parties.

(j) Prepayments

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

(k) Property and equipment

Property and equipment is stated at historical cost less accumulated depreciation. Items of property and equipment are initially recorded at cost. Where an asset is acquired for nil or nominal consideration, the asset is recognized initially at fair value, where fair value can be reliably determined, and as revenue in the statement of financial performance in the period in which the asset is acquired.

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

Asset type

Estimated useful life

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

**OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023**

2. Significant accounting policies (continued)

(k) Property and equipment (continued)

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

Disposals

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

(l) Employee benefits

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

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

(m) Financial instruments

Financial assets and financial liabilities are recognised in the Entity's statement of financial position when the Entity becomes a party to the contractual provisions of the instrument.

Initial Recognition

Financial assets and liabilities are initially measured at fair value. On initial recognition, transaction costs directly attributable to the acquisition or issue of financial liabilities are added to or deducted from the fair value of the financial assets or financial liabilities, as appropriate.

Subsequent measurement and classification

IPSAS 41 requires financial assets to be subsequently measured at fair value through surplus or deficit (FVTSD), amortised cost, or fair value through other comprehensive revenue and expense (FVTOCRE). Additionally, IPSAS 41 requires financial liabilities to be measured at either amortised cost or FVTSD.

This classification is based on the business model for managing financial instruments, and whether the payments are for solely payments of principal or interest on the principal amount outstanding. The Entity assessed the business model for holding financial assets at the date of initial application. It determined that all of these are held to collect contractual cash flows that are solely payments of principal and interest. Therefore, financial assets are subsequently measured at amortised cost. Financial liabilities are subsequently measured at amortised cost.

Cash and cash equivalents, trade receivables and payables are recorded at amortised cost using the effective interest method less any impairment.

**OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023**

2. Significant accounting policies (continued)

(m) Financial instruments- (continued)

Derecognition

Financial assets are derecognised when the rights to receive cash flows have expired or have been transferred and the Entity has transferred substantially all risks and rewards of ownership. A financial liability is derecognised when it is extinguished, that is when the obligation is discharged, cancelled, or expires.

(n) Provisions and contingencies

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

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

(o) Foreign currency

Foreign currency transactions are recorded in Cayman Islands dollars using the exchange rate in effect at the date of the transaction. Foreign currency gains or losses resulting from settlement of such transactions are recognized in the statement of financial performance.

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

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

(p) Revenue from non-exchange transactions

The DPP receives various services from other Government entities for which payment is made by the Government. These services include but are not limited to computer repairs and software maintenance by the Computer Services Department and human resources management by the Portfolio of the Civil Service. Refer to note 10 for further disclosures on non-exchange transactions.

(q) Impairment

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

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

3. Cash and cash equivalents

As at 31 December 2023, the DPP held no restricted cash balances (31 December 2022: \$0). No interest was earned during the year on the amounts held in these bank accounts (31 December 2022: \$0).

Prior Year Actual	Description	Current Year Actual	Approved Budget	Variance (Budget vs. Actual)
CI\$'000		CI\$'000	CI\$'000	CI\$'000
875	Operational Current Account - KYD	679	169	(510)
4	Payroll Current Account - KYD	5	-	(5)
879	Cash and cash equivalents	684	169	(515)

4. Receivables from exchange transactions and other receivables

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

Prior Year Actual	Receivables from exchange transactions	Current Year Actual	Approved Budget	Variance (Budget vs. Actual)
CI\$'000		CI\$'000	CI\$'000	CI\$'000
630	Sale of outputs to Cabinet	545	479	(66)
33	Outputs to other government agencies	76	-	(76)
-	Less: expected credit losses	-	-	-
663	Net receivables from exchange transactions	621	479	(142)

As of 31 December 2023, other receivables composed of:

Prior Year Actual	Description	Current Year Actual	Approved Budget	Variance (Budget vs. Actual)
CI\$'000		CI\$'000	CI\$'000	CI\$'000
2	Other	5	-	(5)
-	Less: expected credit losses	-	-	-
2	Net other receivables	5	-	(5)

In measuring expected credit losses for third-party receivables, the estimated loss allowance for individually significant or other specific trade and other receivable balances are determined on an individual basis. Thereafter, the remaining third-party trade receivables have been assessed on a collective basis as they possess shared credit risk characteristics.

The Entity performed a specific expected credit loss assessment on any related party debtors with qualitative or quantitative factors indicating doubts around collectability. Given the low risk of default on the remaining related party receivables held by the Entity, the impact of the expected credit losses on these have been estimated to be negligible. These have a low risk of default due to the Cayman Islands Government's high credit rating, absence of historical losses on amounts due.

The Entity's policy is to recognise an expected credit loss of 100% for receivables over 90 days past due because historical experience has indicated that these receivables are generally not recoverable. Receivables are written off and/ or fully provided for when there is no reasonable expectation of recovery.

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

4. Receivables from exchange transactions and other receivables (continued)

As at 31 December 2023, the ageing analysis of receivables from exchange transactions and other receivables are as follows:

Prior Year Actual		Receivables from Exchange Transactions	Other receivables	Impairment	Net Receivables
CI\$'000		CI\$'000	CI\$'000	CI\$'000	CI\$'000
663	Current	621	-	-	621
-	Past due 1-30 days	-	-	-	-
-	Past due 31-60 days	-	-	-	-
2	Past due 61 and above	-	5	-	5
665		621	5	-	626

As at 31 December 2023, expected credit losses resulting from balances less than 90 days past due was nil (2022: nil).

5. Property and equipment

Cost of Property and Equipment

	Furniture and Fittings CI\$000	Computer Hardware CI\$000	Office Equipment CI\$000	Other assets CI\$000	Vehicles CI\$000	Total Property and Equipment CI\$000
Balance as at 1 January 2022	45	21	50	425	-	541
Additions	-	-	-	39	-	39
Disposals	-	-	-	(15)	-	(15)
Balance as at 31 December 2022	45	21	50	449	-	565

	Furniture and Fittings CI\$000	Computer Hardware CI\$000	Office Equipment CI\$000	Other assets CI\$000	Vehicles CI\$000	Total Property and Equipment CI\$000
Balance as at 1 January 2023	45	21	50	449	-	565
Additions	-	54	25	13	-	92
Disposals	-	-	-	(4)	-	(4)
Transfers	56	-	-	-	14	70
Balance as at 31 December 2023	101	75	75	458	14	723

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

5. Property and equipment (continued)

Accumulated Depreciation and impairment losses

	Furniture and Fittings CI\$000	Computer Hardware CI\$000	Office Equipment CI\$000	Other assets CI\$000	Vehicles CI\$000	Total Property and Equipment CI\$000
Balance as at 1 January 2022	21	15	36	288	-	360
Depreciation Expense	3	2	6	38	-	49
Eliminate on disposal	-	-	-	(15)	-	(15)
Balance as at 31 December 2022	24	17	42	311	-	394

	Furniture and Fittings CI\$000	Computer Hardware CI\$000	Office Equipment CI\$000	Other assets CI\$000	Vehicle CI\$000	Total Property and Equipment CI\$000
Balance as at 1 January 2023	24	17	42	311	-	394
Depreciation Expense	4	8	4	29	-	45
Eliminate on disposal	-	-	-	(1)	-	(1)
Transfers	-	-	-	-	14	14
Balance as at 31 December 2023	28	25	46	339	14	452

Net Book value 31 December 2022	21	4	8	138	-	171
Net Book value 31 December 2023	73	50	29	119	-	271

As of 31 December 2023, other assets are composed of:

Prior Year Actual	Description	2023 Cost CI\$000	2023 Accumulated Depreciation CI\$000	2023 Net book Value CI\$000
105	Library books	293	201	92
3	Leasehold improvements	116	114	2
30	Other	49	24	25
138	Total other assets	458	339	119

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

6. Intangible Assets

Cost of Intangible Assets

	Computer Software CI\$000	Work in Progress CI\$000	Total Intangible Assets CI\$000
Balance as at 1 January 2022	-	-	-
Addition	-	5	5
Balance as at 31 December 2022	-	5	5

	Computer Software CI\$000	Work in Progress CI\$000	Total Intangible Assets CI\$000
Balance as at 1 January 2023	-	5	5
Addition	5	(5)	-
Balance as at 31 December 2023	5	-	5

	Computer Software CI\$000	Work in Progress CI\$000	Total Intangible Assets CI\$000
Accumulated Amortization			
Balance as at 1 January 2022	-	-	-
Amortization Expense	-	-	-
Balance as at 31 December 2022	-	-	-

	Computer Software CI\$000	Work in Progress CI\$000	Total Intangible Assets CI\$000
Balance as at 1 January 2023	-	-	-
Amortization Expense	1	-	1
Balance as at 31 December 2023	1	-	1

Net Book value 31 December 2022	-	5	5
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Net Book value 31 December 2023	4	-	4
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**OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023**

7. Trade payables, accruals and other liabilities

Prior Year Actual	Description	Current Year Actual	Approved Budget	Variance (Budget vs. Actual)
CI\$'000		CI\$'000	CI\$'000	CI\$'000
35	Trade payables	-	30	30
254	Accrued expenses	195	70	(125)
75	Creditors other Government Agencies	200	-	(200)
1	Other	2	-	(2)
365	Total trade payables, accruals and other Liabilities	397	100	(297)

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

8. Employee entitlements

Prior Year Actual	Description	Current Year Actual	Approved Budget	Variance (Budget vs. Actual)
CI\$'000		CI\$'000	CI\$'000	CI\$'000
	<i>Employee entitlements are represented by:</i>			
192	Annual leave	115	130	15
1	Salaries and wages	-	-	-
193	Total employee entitlements	115	130	15

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

9. Surplus payable

Surplus payable represents accumulated surplus of \$466 thousand as at 31 December 2023 (2022: \$692 thousand). Under the *Public Management & Finance Act (2020 Revision)* section 39 (3) (f), the DPP may “retain such part of its net operating surplus as is determined by the Minister of Finance”. The DPP had an accumulated surplus payable to the Government of the Cayman Islands in the amount of \$692 thousand for the year ended 31 December 2022, and repaid \$226 thousand in February 2023 resulting in the ending balance of \$466 thousand. The DPP has requested to retain a portion of the accumulated surplus for cash flow purposes, and as at 31 December 2023 is awaiting confirmation from the Ministry of Finance.

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

10. Revenue from non-exchange transactions

During the year ended 31 December 2023, DPP received various services from other Government entities for which payment is made by the Government. These services include but are not limited to computer repairs and software maintenance by the Computer Services Department and human resources management by the Portfolio of the Civil Service. The DPP has designated these non-exchange transactions as services in-kind as defined under IPSAS 23 - Revenue from Non-Exchange Transactions. When fair values of such services can be reliably estimated then the non-exchange transaction is recorded as an expense, and an equal amount is recorded in other income as a service in-kind. Where services in-kind offered are directly related to construction or acquisition of a property and equipment, such service in-kind is recognized in the cost of property and equipment.

11. Sales of goods & services

Prior Year Actual	Description	Current Year Actual	Approved Budget	Variance (Budget vs. Actual)
CI\$'000		CI\$'000	CI\$'000	CI\$'000
4,521	Outputs to Cabinet	4,958	5,747	789
2	Other	-	-	-
4,523	Total Sale of Goods & Services	4,958	5,747	789

12. Personnel costs

Prior Year Actual	Description	Current Year Actual	Approved Budget	Variance (Budget vs. Actual)
CI\$'000		CI\$'000	CI\$'000	CI\$'000
2,484	Salaries, wages and allowances	2,911	3,469	558
440	Health care	497	613	116
135	Pension	154	192	38
104	Leave	(77)	10	87
18	Other Personnel related costs	44	16	(28)
3,181	Total personnel costs	3,529	4,300	771

**OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023**

13. Supplies and consumables

Prior Year Actual	Description	Current Year Actual	Approved Budget	Variance (Budget vs. Actual)
CI\$'000		CI\$'000	CI\$'000	CI\$'000
45	Supplies and Materials	64	54	(10)
144	Purchase of services	122	115	(7)
63	Utilities	70	60	(10)
11	Travel and Subsistence	69	20	(49)
1	Recruitment & Training	11	20	9
279	Witness expense	535	350	(185)
7	Interdepartmental Expenses	34	5	(29)
84	Other	58	16	(42)
634	Total Supplies & Consumables	963	640	(323)

14. Leases

Prior Year Actual	Type of Lease	Current Year Actual	Approved Budget	Variance (Budget vs. Actual)
CI\$'000		CI\$'000	CI\$'000	CI\$'000
262	Lease and Rent of property and sites	292	278	(14)
262	Total Lease	292	278	(14)

15. Litigation costs and Professional Fees

Prior Year Actual	Description	Current Year Actual	Approved Budget	Variance (Budget vs. Actual)
CI\$'000		CI\$'000	CI\$'000	CI\$'000
392	Litigation costs and Professional Fees	124	450	326
392	Total Litigation costs and Professional Fees	124	450	326

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

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

Prior Year Actual	Reconciliation of Surplus to Net Operating Cash	Current Year Actual	Approved Budget	Variance (Budget vs. Actual)
CI \$'000		CI \$'000	CI \$'000	CI \$'000
-	Surplus from ordinary activities	-	-	-
	Non-cash movements:			
49	Depreciation	46	79	33
	(Gain)/Loss on disposal of asset	3	-	(3)
	Changes in current assets and liabilities:			
(261)	(Increase)/Decrease in receivables from exchange transactions	39	(34)	(73)
1	Decrease in other receivables	-	-	-
2	Decrease/(Increase) in prepayments	(1)	-	1
(56)	Increase/(Decrease) in trade payables	-	-	-
153	Increase/(Decrease) in accruals and other liabilities	32	-	(32)
105	Increase/(Decrease) in employee entitlements	(78)	-	78
(7)	Net cash flows (used in) from operating activities	41	45	4

17. Commitments

Prior Year Actual	Type of Operating commitments	One year or less	One to five Years	Total	Approved Budget	Variance (Budget vs. Actual)
CI\$000		CI\$000	CI\$000	CI\$000	CI\$000	CI\$000
254	Non-cancellable office space lease	169	-	169	111	(58)
254	Total Operating Commitments	169	-	169	111	(58)

The DPP has a short-term operating lease for the premises it occupies in George Town. The lease expired on 31 December 2023, however, an extension has been granted until 30 June 2024. The amounts disclosed above as future commitments are based on the current rental rates.

**OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023**

18. Explanation of major variances against budget

The government operates a two-year budget appropriation cycle. Under Section 9(5) of the Public Management and Finance Act (2020 Revision), unused budget in the first year can be moved forward and used in the execution of the deliverables in the second year, in addition to the approved budget of the second year. The transferred budget is added to the budget allocation of the second year to form the new original budget for that year.

At the end of 2022, an unused capital expenditure budget of \$41 thousand was carried forward utilizing Section 9(5) of the Public Management and Finance Act (2020 Revision). Original appropriation for the 2023 fiscal year was \$75 thousand. The final capital budget for 2023 was therefore adjusted to \$116 thousand. However, the capital funding was not utilized since existing equipment remained in good working condition.

All unused budget appropriations expired on 31 December 2023.

The final budget is adjusted for amounts approved under Section 9(5) of the Public Management and Finance Act (2020 Revision).

Description	Operating Expenditure \$'000	Capital Expenditure \$'000
2023 original Budget	5,747	75
Section 9(5) C/f to 2023 by output	-	41
Final Budget	5,747	116

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

Statement of financial position

Cash and cash equivalents

The Cash and cash equivalents are \$515 thousand higher than budget mainly as a result of accumulated surplus of \$466 thousand from prior years not paid back as at 31 December 2023.

Receivables from exchange transactions

The receivables are higher than the budgeted amount by \$142 thousand due to the output and equity injection funding due from Cabinet not yet received for the month of December 2023.

Property and Equipment

The property and equipment was \$96 thousand higher than budget which is mainly due to a transfer of assets of \$56 thousand upon acquiring additional office space on the 5th floor of Bermuda house which was previously occupied by Internal Audit Services department and the Office of Educational Standards. Additionally, IT and office equipment was purchased later than anticipated, and as a result there was less accumulated depreciation than originally budgeted.

Trade Payables

The trade payables are \$30 thousand lower than budget which is primarily due to invoices received being settled by the end of the year.

Accruals and other Liabilities

The accruals and other liabilities are higher than budget by \$327 thousand mainly due to invoices for witness protection of \$110 thousand received but not processed by 31 December. Additionally, invoices for the purchase of assets for \$59 thousand, legal fees of \$55 thousand, interagency transfers of \$50 thousand and costs awarded of \$10 thousand were not received prior to 31 December 2023 to facilitate payment.

**OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023**

18. Explanation of major variances against budget (continued)

Employee entitlement

The employee entitlements were lower than budget by \$15 thousand due to more staff utilizing their full annual leave entitlement than budgeted.

Surplus Payable

Surplus payable is higher than budget by \$466 thousand as a surplus is not anticipated and therefore not included in the budget. The surplus is due to the entity having a reduction in operation cost but still billing Cabinet and recognizing the total amount appropriated for the years 2020 and 2021. A portion of the surplus was repaid in 2023, and a request to retain the remaining portion for cash flow purposes is pending with the Ministry of Finance.

Contributed Capital

The contributed capital is higher than budget by \$8 thousand due to unbudgeted transfer of furniture and fittings from another Government Entity.

Statement of financial performance

Sales of goods and services

Office of the Director of Public Prosecutions is fully funded by Cabinet. In 2023 revenue was billed more in line with actuals and thus sales of goods and services was lower than budget by \$789 thousand.

Personnel costs

Actual personnel costs are lower than budget by \$771 thousand as a result of vacancies and the timing in which posts were filled. Some of these costs include Senior Crown Counsel, Crown Counsel and Office Manager.

Supplies and consumables

The total supplies and consumables are \$323 thousand higher than budget. The increase is primarily due to \$185 thousand in witness expenses which is a variable expense, official travel of \$49 thousand due to in person attendance required for some meetings, purchase of services for special conference of \$37 thousand and \$29 thousand in audit fees.

Leases

The leases were higher than budget by \$14 thousand due to additional lease space being acquired in December 2023.

Litigation and Professional Fees

The litigation and professional costs vary from year to year depending on the variable nature of matters arising. As a result, this expense was \$326 thousand lower than budget.

Depreciation

Depreciation is lower than budget by \$33 thousand due to the timing of capital purchases.

Statement of changes in net assets/equity

Equity Investment

During a two-year budget period, unused funds can be transferred between the two financial years under Section 9(5) of the Public Management and Finance Act (2020 Revision). See below the equity investment movement for the budget period 2022 to 2023 in which unused equity investment funds are transferred from 2022 to cover asset purchases in 2023.

**OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023**

18. Explanation of major variances against budget (continued)

Statement of changes in net assets/equity (continued)

<i>Equity Investment</i>	CI\$000
2022 Approved Budget	74
2022 Equity Investment Used	(33)
Budget remaining as at 31 December 2022	41
2022 Unused Equity Investment carried forward	41
2023 Approved Budget	75
Total Equity Investment available for use in 2023	116

The Equity Injection was \$7 thousand higher than budget due to additional IT and office equipment purchased in 2023 rather than 2022 as anticipated.

19. Related party and key management personnel disclosures

Related party disclosure

The DPP is a wholly-owned entity of the Government of the Cayman Islands from which it derives a major source of its revenue. The DPP transact with other Government entities on a regular basis. These transactions were provided in-kind during the financial year ended 31 December 2023 and were consistent with normal operating relationships between entities and were undertaken on terms and conditions that are normal for such transactions. These transactions are as follows:

Prior Year Actual	Statement of financial position	Current Year Actual	Approved Budget	Variance (Budget vs. Actual)
CI\$000		CI\$000	CI\$000	CI\$000
663	Receivables from exchange transactions	619	479	(140)
75	Accruals and other liabilities	200	100	(100)
692	Surplus payable	466	-	(466)
-	Surplus paid during the period	226	-	(226)
Prior Year Actual	Statement of financial performance	Current Year Actual	Approved Budget	Variance (Budget vs. Actual)
CI\$000		CI\$000	CI\$000	CI\$000
4,521	Sale of goods and services	4,958	5,747	789

**OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023**

19. Related party and key management personnel disclosures (continued)

Key management personnel

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

Compensation to key management personnel

For the year ended 31 December 2023, there are four full-time equivalent, and one part-time (2022: four full-time equivalent, and one part-time) personnel considered at the senior management level.

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

Prior Year (Gross) CI\$'000	Description	Current Year (Gross) CI\$'000	Approved Budget CI\$'000	Variance (Budget vs Actual) CI\$'000
661	Salaries & other short-term employee benefits	737	556	(181)
661	Total Remuneration	737	556	(181)

There were no loans made to key management personnel or their close family members for the year ended 31 December 2023 (31 December 2022: \$0).

20. Financial instrument risks

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

Credit risks

Credit risk is the risk that the counter party to a transaction with the Entity will fail to discharge its obligations, causing the Entity to incur a financial loss. Financial assets that potentially subject the Entity to credit risk consist of Cash and Cash Equivalents, trade receivables and other receivables.

The average credit period on sales is 30 days. The Entity manage its Credit risk by transacting only with credit worthy counterparties. Generally, the Entity does not require collateral. Ongoing credit risk is managed through review of ageing analysis. Maximum exposures to credit risk as at year end are the carrying value of financial assets in the statement of financial position.

Expected credit losses are calculated on a lifetime basis for Trade Receivables.

The credit risk on cash and cash equivalents and short-term investments is limited. The Entity's main bank is Royal Bank of the Caribbean (RBC) which has a S&P Global Ratings of AA-.

**OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023**

20. Financial instrument risks (continued)

Liquidity risk

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

The ability of the DPP to meet its debts and obligations is dependent upon its ability to collect the debts outstanding to the DPP on a timely basis. In the event of being unable to collect its outstanding debts, it is expected that the Government would temporarily fund any shortfalls the DPP would have in its cash flows. As at 31 December 2023 and 31 December 2022, all of the financial liabilities were due within three months of the period end dates.

Exchange rate risk

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

21. Subsequent events

In preparing these financial statements management has evaluated and disclosed all material subsequent events up to 10 April 2024 which is the date that the financial statements were available to be issued.