



**Cabinet Office**  
Cayman Islands Government

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# 2024 Annual Report

December 2024

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# Foreword

The requirement for an Annual Report is prescribed under section 44 of the Public Management and Finance Act (2020 Revision) ("PMFA").

In particular, Section 44 (2) states:

(2) The report shall –

- a.** state details of the entity's activities during the year;
- b.** include a statement reporting all executive financial transactions that the entity administered;
- c.** include the entity's financial statements for the year;
- d.** compare the actual performance shown by the financial statements with the performance proposed in the relevant budget statement.

As well as fulfilling our statutory obligations, this Annual Report describes how the Cabinet Office has invested public funds for the benefit of the Cayman Islands.

## Cabinet Office

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This annual report is for the Cabinet Office of the Cayman Islands Government. The report outlines the Cabinet Office's performance during the period from 1 January 2024 to 31 December 2024 in comparison to that which was outlined in the Cabinet Office's budget for the corresponding period.



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# Message from the Premier



**Hon. Juliana Y. O'Connor-Connolly, JP, MP**

Finance, Economic Development, Education, District Administration, Lands and the Cabinet Office.

The Cabinet Office fulfils an extensive mandate, integrating various strategic initiatives that impacts multiple aspects of governance and public service. It plays a vital role in fostering engagement and strategic partnerships and the development of policies that enhance the Cayman Islands' reputation.

As the Minister with responsibility for the Portfolio, I am pleased to share the 2024 Annual Report, which provides an overview of key achievements during the year. As I reflect on 2024, I note with immense gratitude the efforts to maintain stability within our government, despite unprecedented developments. Our unified approach prioritised cohesion and continuity to ensure government's delivery on its commitments to the people of the Cayman Islands.

During the year in review, our commitment to improve public engagement and communication on government's policies and programmes remained a top priority. An additional \$2.6 million was approved to upgrade Radio Cayman's building and equipment, as well as to expand its staff and programmes. This is aimed at modernising Radio Cayman to ensure it remains a dominant voice in the community providing accurate information, encouraging dialogue and promoting a sense of national identity.

Of major significance in 2024 were efforts to strengthen our relationship with the United Kingdom and the other Overseas Territories. This direction generated substantial benefits including the election of the Cayman Islands to the Presidency and Chair of the United Kingdom Overseas Territories Association (UKOTA) in February. I was honoured to attend the Commonwealth Heads of Government meeting in Samoa as President of the UKOTA where I met His Majesty the King and gave an address to many Heads of State from around the world. Later in the year, I was pleased to lead a delegation from the Cayman Islands to the Joint Ministerial Council held in the United Kingdom, further cementing Cayman as a prominent voice in the region and on the global stage.

I wish to express sincere gratitude to the Cayman Islands Government Representative to the United Kingdom, Dr Tasha Ebanks-Garcia for advancing the interests of the Cayman Islands overseas. Relationships built across the United Kingdom's political parties led to a strong start post the United Kingdom's General Election and the announcement of a new Overseas Territories Minister, Stephen Doughty. Through persistent efforts and with support of the Cabinet Office, we have been able to pursue new pathways leading to progress for the government and our people.

Another significant milestone during the year was the visit of Speaker of the House of Commons, Parliament of the United Kingdom, Sir Lindsay Hoyle, to the Cayman Islands in August 2024, creating history as the first sitting Speaker to visit the Islands. To mark the occasion, a meeting of the Parliament of the Cayman Islands was convened, during which Sir Hoyle delivered a reassuring address.

The preservation of Caymanian culture, heritage and identity were at the forefront of various initiatives executed during the year. Of note were the Heroes Day celebrations honouring our national heroes, reinstatement of Emancipation Day and the announcement of new national symbols. As Premier, I am pleased that more opportunities were created for us to connect with our rich cultural heritage and identity.

Other key activities during the year included the Cayman Islands organisation of and participation in the Caribbean Overseas Countries and Territories Caucus Meeting and the National Hurricane Conference held in Florida. Our Islands also demonstrated its unwavering commitment to regional unity and collaboration. Standing in solidarity with regional neighbours, the Cayman Islands extended support through the delivery of essential relief supplies and monetary donations to assist in their recovery efforts, following the passage of Hurricane Beryl. Participation in CARICOM Heads of Government Conference in Barbados further strengthened regional ties

As we persist in advancing our strategic priority to improve quality of life for Caymanians and residents, I want to thank the hardworking and dedicated teams across the Cabinet Office for their steadfast commitment over the past year. Their contributions were a shining example of effective collaboration and how working toward a common goal can bring extraordinary results. I commend them for their tenacity, sharp focus and commitment to the people of these beloved Islands.

As we look forward to even greater achievements in the coming year, I encourage all citizens to get involved as we work towards a better Cayman for all.

**Hon. Juliana Y. O'Connor-Connolly, JP, MP**

# Message from the Cabinet Secretary



## Samuel Rose, Cert. Hon., JP

It is with great pleasure that I present the Cabinet Office Annual Report for the year 2024. This report reflects our commitment to accountability, transparency, and continuous improvement in executing our mandate to serve the people of the Cayman Islands.

Over the past year, the Portfolio made significant strides in advancing the Government's strategic objectives. The synergy established across all departments fostered a more efficient environment, ultimately driving progress in government communications, policy implementation and infrastructure development.

As I reflect on the performance of the Portfolio in 2024, it is evident that the challenges brought out the best in us. We welcomed Hazard Management Cayman Islands and the Cayman Islands National Weather Service to our team. Significant progress was achieved in enhancing national resiliency. With several emergency activations, we leveraged natural synergies between communications, disaster management and the weather service.

The Cabinet Office also supported the Hazard Management Executive co-chaired by Her Excellency the Governor and the Honourable Premier. Effective coordination contributed to enhanced protection of our community.

Importantly, Hazard Management Cayman Islands spearheaded flood monitoring and mitigation projects to improve disaster preparedness, response, and recovery capabilities. The Kearney Gomez Doppler radar system resumed active service thanks to the Strategic Innovation Unit who oversaw needed repairs and a renewed maintenance programme. Special thanks is extended to the Government of Barbados and the Barbados Weather Service who assisted in sourcing critical parts which were needed by our National Weather Service.

Our regional and international profile was elevated by holding the Chairmanship of the United Kingdom Overseas Territories Association (UKOTA). Engagement with the UK was especially important in 2024 during the transition to a new Labour Government and the announcement of a new Minister for the Overseas Territories.

Another notable accomplishment was the first-ever Forum on Ageing in the Cayman Islands. The Council of Older Persons, in partnership with the Cabinet Office and sponsoring ministries, organised the Forum with the goal of helping to create a more age-friendly society by highlighting social issues impacting older persons in the Cayman Islands and delivering educational presentations. In addition, the National Council for Persons with Disabilities formally launched their website this year in order to increase their visibility and accessibility to the public.

In keeping with the Government's commitment to improve communication and public engagement, the Department of Communications continued its reorganisation process to align government communication with the evolving landscape. The Department also successfully executed various national campaigns and projects during the year including National Heroes Day and 20th Anniversary of Hurricane Ivan.

I wish to thank the Premier, leaders of each department and all Cabinet Office employees for their invaluable contributions. Throughout the year, the teams adapted quickly to changes and maintained focus on delivering outstanding results. The achievements of the past year are evidence of their dedication, resilience and shared commitment to excellence.

As we move ahead, we will build on these accomplishments, ensuring alignment with Government strategic priorities and the needs of the people of the Cayman Islands. Together, we will work to achieve even greater milestones in the coming year.

# About the Cabinet Office

## Who We Are

The Cabinet Office:

- Provides frank and politically neutral advice to the Governor, the Premier and the Cabinet on matters of policy (including regional and international matters);
- Provides administrative support for the Premier, the Cabinet and the National Security Council;
- Coordinates the development and implementation of cross-ministerial policy;
- Ensures a well-informed populace through the communication of information relating to the activities of Government agencies;
- Supports effective internal communication to promote collaboration and engage civil servants to deliver on priorities and support organisational change;
- Provides advice and support to Government agencies with responsibility for protocol services;
- Advocates for Caymanians and residents in the United Kingdom (especially students);
- Provides educational, cultural, entertainment and religious programming for the public of the Cayman Islands;
- Responsible for the National Comprehensive Disaster Management programme, including preparedness, mitigation, response and recovery;
- Observes and predicts the weather and climate of the Cayman Islands; and
- Supports public entities, particularly Information Managers, Data Protection Leaders, and other practitioners, to comply with the Freedom of Information Act and Data Protection Act.

The Cabinet Office plays an important role in welcoming Heads of Government and Elected Representatives to Cayman, and supporting the Premier's schedule of international visits. Both are vitally important in promoting Cayman's interests internationally, and securing understanding and agreements to ensure a safe and prosperous Cayman.

Additionally, we offer secretariat support to the Immigration Appeals Tribunal, the Refugee Protection Appeals Tribunal, the National Council for Persons with Disabilities,

the Council of Older Persons, Operation Hektor and the Council for the Order of the Cayman Islands.

### The Departments and Units within its remit include:

- Office of the Premier
- Cabinet Secretariat & Appeals Secretariat
- Department of Communications
- Hazard Management Cayman Islands
- Cayman Islands National Weather Service
- Radio Cayman
- Policy Coordination Unit
- Information Rights Unit
- Protocol Office
- Cayman Islands Government Office in the UK
- Celebrate Cayman Project Team
- Strategic Innovation Unit

### The Authorities, Boards and Committees within its remit include:

- Immigration Appeals Tribunal
- National Council for Persons with Disabilities
- Council of Older Persons
- Refugee Protection Appeals Tribunal
- Council for the Order of the Cayman Islands

## Legal Framework

The specific Acts which govern the Departments and Units under the Cabinet Office are:

- Cayman Islands Constitution Orders 2009 to 2020
- Immigration Act
- Immigration Regulations (various)
- Customs and Border Control Act
- Tax Concessions Act, Trusts Act, Exempted Limited Partnerships Act and Limited
- Liability Companies Act
- Firearms Act
- National Conservation Act

- Public Management and Finance Act
- Public Service Management Act
- The Procurement Act
- Freedom of Information Act
- Data Protection Act
- Coat of Arms, Flag and National Song Act
- Older Persons Act
- Disability (Solomon Webster) Act
- Public Authorities Act
- Protection from Domestic Violence Act
- Anti-Corruption Act
- National Archive and Public Record Act
- Disaster Preparedness and Hazard Management Act
- National Weather Service Act

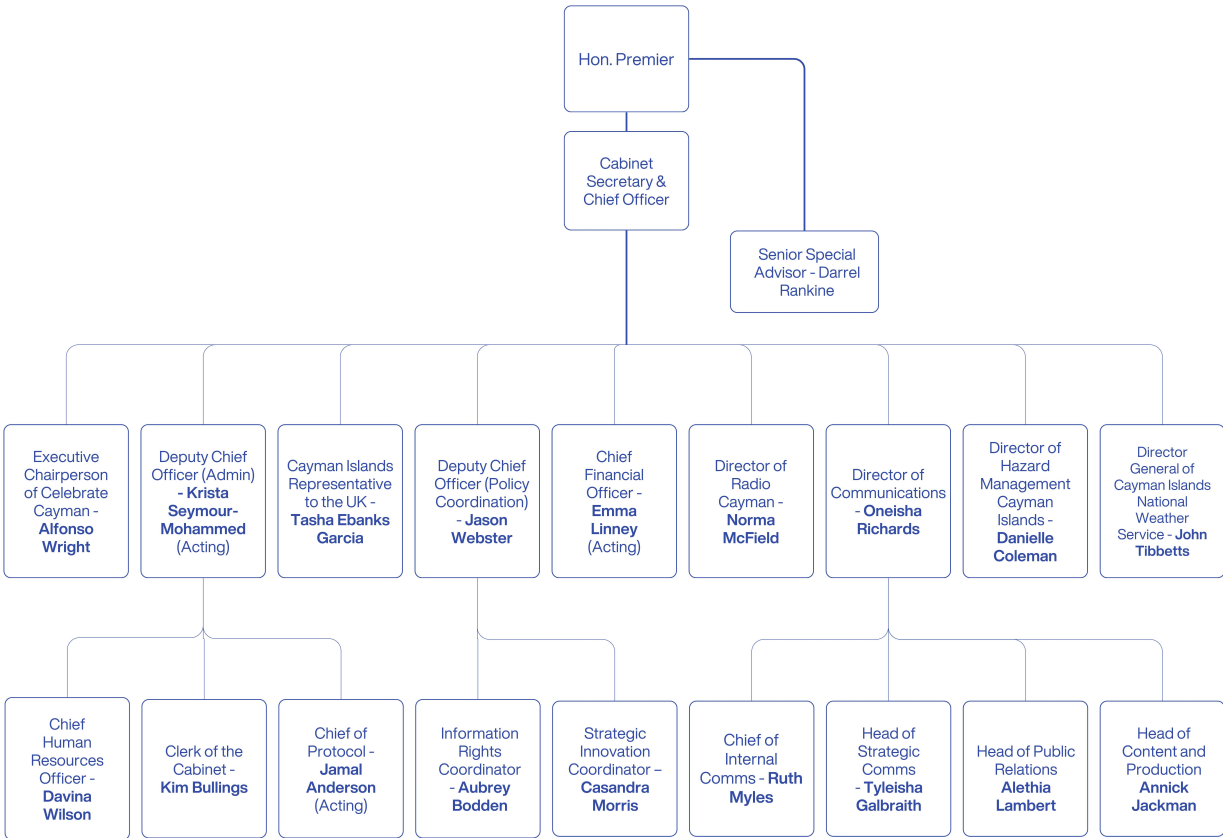
## What We Do

- **Supporting** the Cabinet by coordinating the collection and dissemination of information regarding the decisions of the Cabinet.
- **Developing, coordinating and monitoring** the policy initiatives of the Government (such as the Cayman Islands Disability Policy and Cayman Islands Older Persons Policy).
- Providing secretarial, administrative and **policy support** for the Premier.
- Providing support to Government agencies in **communicating** proactively and responsively with the public, and utilising the mass media as primary partners.
- Developing and **managing** internal communication and engagement campaigns and channels to keep civil servants informed, drive high performance, support organisational change, and help to achieve Government's and departmental objectives.
- Providing leaders with high quality, relevant internal communication and **engagement** advice and interventions based on audience insight.
- Facilitating training and **capacity building** for managers across the civil service so they are confident communicating with staff.
- **Connecting people**, promoting collaboration and building Civil Service morale by sharing a strong strategic narrative about the Government and its purpose, embed values, solicit feedback, and promote organisational integrity.
- Providing advice, training and coordination of services through the management of formal and informal Government **ceremonial, protocol and diplomatic events and activities**.
- Promoting individual rights, reducing cost and risk, and promoting efficiency and effectiveness by leading and **coordinating Freedom of Information and Data Protection** across the public service.
- Providing **on air broadcasting** of government bulletins, commercials, news, public affairs programmes, entertainment and public service announcements as well as educational, cultural and religious programmes.
- Facilitating **policy training** for senior and mid-management civil servants, Statutory Authorities and Government Companies.
- **Enhancing the reputation** of the Cayman Islands through the promotion of Cayman Islands policies and businesses to governments, individuals, international agencies, organisations and the media.
- Gathering information about the political and economic environment in the region and internationally to advise the Premier on relevant developments.
- Offering secretariat support to the Immigration Appeals Tribunal and the Refugee Protection Appeals Tribunal pursuant to the Immigration Act and the Customs and Border Control Act.
- Providing **secretariat services** to the Council of Older Persons, the National Council for Persons with Disabilities, the Community of Practice for Policy Practitioners (CPPPP) and Operation Hektor in accordance with the relevant legislation, policies and agreements.
- Developing **alliances and relationships** in the United Kingdom as well as with the 54 nations of the Commonwealth.
- Facilitating activities that create unique opportunities for the Cayman Islands Government, people and businesses.
- Coordinating and **supporting events that celebrate and promote the Cayman Islands** in the UK, as well as opportunities for fellowship amongst Caymanians overseas.
- **Promoting** a better economic, social, cultural and political understanding of the Cayman Islands in order to improve and strengthen the country's relationship with the UK – culturally, politically, economically, and commercially.
- **Gathering information** about the political and economic environment in the UK to advise the Premier on relevant developments.
- **Coordinating national disaster management programmes** for both natural and man-made hazards.
- Providing **meteorological services** and observing, understanding and predicting the weather and climate of the Cayman Islands.

# Our Management Structure

**1 Premier\***  
Juliana Y.  
O'Connor-  
Connolly, JP, MP

**2 Cabinet Secretary / Chief Officer**  
Samuel Rose,  
Cert. Hon., JP



# Strategic Overview

The Key Strategic Ownership Goals for the Cabinet Office in the 2024 financial year are as follows:

- The establishment of mechanisms to improve the development, implementation and monitoring of Government Policy, encourage innovation and creativity in policymaking, and identify and oversee policy which encompasses a number of Ministries and Portfolios;
- Create greater administrative efficiency to ensure that all services to Government agencies are provided in a timely, quality- oriented, customer focused, efficient and effective manner;
- Create efficiencies across Government entities by increasing centralised support for proactive publication under the Freedom of Information Act;
- Support senior leaders and business teams across the public service to effectively implement the Cayman Islands Government Privacy Policy;
- Improve Radio Cayman's competitiveness in the market and eventually become self-funded and actively contribute to the community's development by providing opportunities for members of the community to become more involved and informed. Accordingly, improve market share and financial position by developing and marketing engaging multi-channel content that drives audience growth, sales and sponsorships; increase reporting on all aspects of government by working in tandem with the Department of Communications; enhance community engagement by increasing opportunities for audience interaction at a district level; and increase production of historical and current affairs material;
- Coordinate and monitor the implementation of the Cayman Islands Older Persons Policy and the Cayman Islands Disability Policy;
- Improve the effectiveness of government communication by implementing the Communications Strategy and Plan for the civil service which is informed by and supports agreed policy objectives for the Cayman Islands Government;
- Actively contribute to the community's development by providing opportunities for members of the community to become more involved and informed as to public sector policies, programmes and services.
- Enhancement of internal communication channels

and content as a tool to facilitate employee engagement;

- Support for effective implementation of the 5-Year Strategic Plan for the Civil Service;
- Provide advice, support and guidance to Caymanians in the United Kingdom;
- Enhance resilience, response and recovery capacity by implementing policies and initiatives addressing disaster mitigation, preparedness, response and recovery;
- Provide meteorological services and observe, understand and predict weather and climate of the Cayman Islands;
- Represent and protect the interests of the Government and people of the Cayman Islands in the United Kingdom; and
- Promote the Cayman Islands as an international jurisdiction of importance.

## Departments and Sections

The Cabinet Office is responsible for the delivery of some 19 outputs which focus mainly on the development, coordination and implementation of policy; support and advice to the Premier and Cabinet; support for Tribunals and Councils; international tax undertakings; protocol services; marketing and communication; and Freedom of Information and Data Protection.

The Finance Section of the Cabinet Office provides policy advice, governance and administrative services relating to financial, budgeting and reporting matters of the Portfolio. It also monitors the performance of the departments and units under the Cabinet Office and provides administrative support to the finance personnel across the Portfolio as needed.

Our 12 Departments and Units are primarily responsible for the efficient and timely provisions of administrative and logistic support for the subject matters they cover. The following section highlights some of their achievements in 2024:

# Office of the Premier

## Nature and Scope of Activities

The Office of the Premier provides a range of strategic, executive and administrative support to the Premier of the Cayman Islands and by extension to the Members of the Government's Caucus

It comprises of a highly trained and empowered cadre of workers who include:

- Darrel Rankine – Special Advisor to the Premier
- Nickolas DaCosta – Caucus Secretary
- Jana Pouchie-Bush – Executive Manager
- Karie-Anne Bounds – Personal Assistant
- Kathy Tibbetts – Administrative Assistant

## Overview of Key Achievements and Highlights during 2023

The first major national event at the beginning of the year was the annual National Heroes Day ceremony in January. Premier Juliana O'Connor-Connolly and members of the Government led the country in recognising 121 honourees in the categories of Cherished Classic, Cultural Luminary and Cultural Heritage Groups. The event, which was held under the theme, "Cultural Artists and Creatives", saw a full display of Caymanian spirit, colours and regalia on display.

### → Premier Addresses Chamber of Commerce Economic Forum – Building for tomorrow, today: A sustainable path to a successful future

In February, Premier Juliana O'Connor-Connolly addressed the Economic Forum. In her remarks, she stated that: "the 2024-2025 budget has been crafted with our people foremost in our mind. It offers an approach filled with hope and optimism for the people, inclusive of residents, of the Cayman Islands, and demonstrates the UPM Government's ongoing commitment to the responsible management of public finances. It is also a reflection of our top priorities for the wellbeing of our people."

"As a Government, we have collectively done our best

The Office of the Premier provides strategic, executive and administrative support to the Premier of the Cayman Islands and, by extension, to the Members of the Government Caucus.

to be strategic, intelligent, prudent, and farsighted in our budget allocations going forward, as that is the only way to ensure that all Caymanians and residents continue to enjoy a good quality of life within our shores. Now and into the future."

"The journey to this point has been a challenging one. And I am sure that the path ahead will bring its own unexpected twists and turns. However, we have planned and prepared for the proverbial rainy day, while also seeking to expand for anticipated future growth."

### → Humanitarian Mission to Eastern Caribbean following Hurricane Beryl

In July, Premier Juliana O'Connor-Connolly responded swiftly to the urgent needs of the Eastern Caribbean, leading a delegation to Grenada and St. Vincent and the Grenadines. This mission underscored the Cayman Islands' commitment to providing aid to those impacted by Hurricane Beryl at the onset of the hurricane season. The relief effort involved transporting approximately 17,500 pounds of cargo, valued at over USD \$100,000, with the assistance of Cayman Airways, the national airline of the Cayman Islands.

Additionally, Grenada received USD\$200,000 in financial aid and \$50,000 worth of supplies while St. Vincent and the Grenadines received USD\$500,000 along with supplies

valued at USD\$50,000.

Other neighbouring islands of Jamaica and Barbados each received financial donations of USD \$200,000 to aid their recovery efforts. In addition, Jamaica via the Office of the Prime Minister were the recipients of 40 laptops.

**→ Premier leads Delegation to Samoa for Commonwealth Heads of Government meeting**

In October, Premier O'Connor-Connolly participated in sessions including "Reducing Barriers to Trade" and the "Island Nations Leaders Roundtable", focusing on strategies for economic cooperation among small island states. Additionally, in the role of President of the United Kingdom Overseas Territories Association (UKOTA), the Premier represented UKOTA at the "VVIP CWEIC and Sustainable Markets Initiative CEO-Leaders" event. This gathering, was attended by His Majesty King Charles III and Her Majesty Queen Camilla, Queen Consort of the United Kingdom, the event provided an unparalleled opportunity to explore sustainable market initiatives and strengthen global partnerships to promote economic resilience. Reflecting on these discussions, Premier O'Connor-Connolly stated, "As the Cayman Islands takes its place among Commonwealth nations at CHOGM, I am deeply honoured to bring our voice to these critical discussions on trade, sustainability, and resilience. Our participation reaffirms our unwavering commitment to building pathways to prosperity and stability for Caymanians. With faith as our guiding light, we are here to respect our heritage, embrace innovation, and ensure that our islands remain strong, resilient, and thriving for generations to come. May we continue to seek wisdom and strength as we work together to shape a brighter future."

**→ Premier attends Joint Ministerial Council Meeting in the UK**

A major highlight in 2024 was the Joint Ministerial Council meeting in the United Kingdom with Overseas Territories

Leaders from the Caribbean. Premier Juliana opened the plenary session on 20 November by offering remarks on behalf of the United Kingdom Overseas Territories Association (UKOTA). She expressed her desire for amicable and transparent discussions which set the tone for the day's proceedings. Additionally, as the 2024 President of UKOTA, the Premier had the pleasure of hosting and chairing a Caribbean Overseas Territories Heads of Government meeting with other territory leaders in Miami, Florida in late October ahead of the Joint Ministerial Council meeting in the UK.

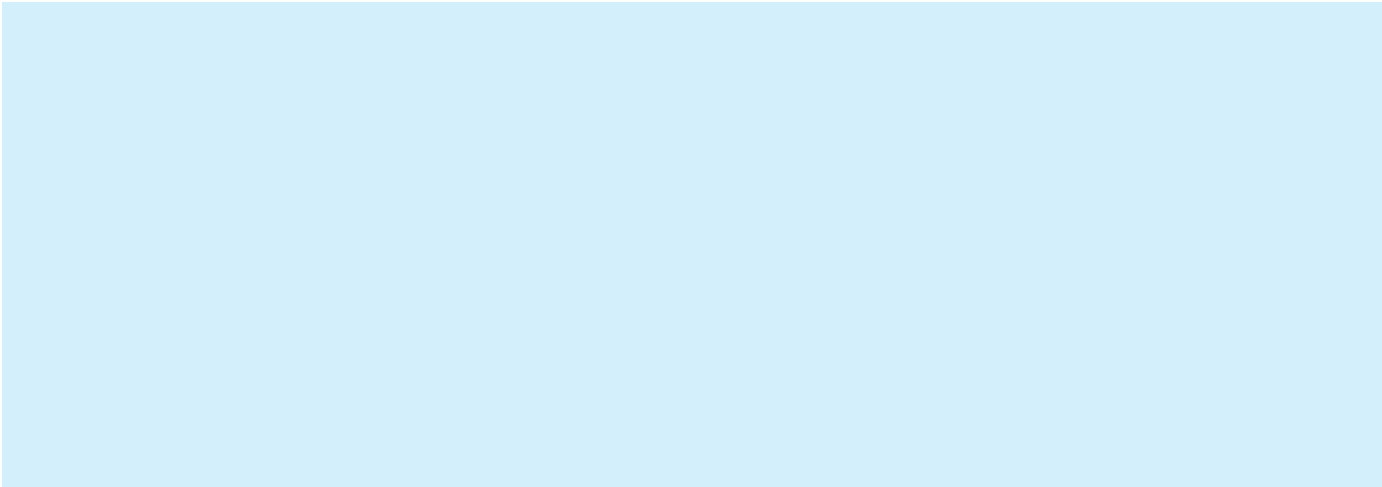
The agenda included a wide range of topics of interest to the territories including engagement and information sharing between Caribbean Overseas Territories, beneficial ownership, representation at international forums and the United Kingdom's relationship with its Overseas Territories. Opportunities were explored to foster greater awareness among the territories of the shared historical and heritage links especially through youth, sports and cultural exchanges.

**→ Other notable international events in which the Premier participated included:**

- National Hurricane conference in Orlando, FL
- Denbigh Agricultural, Industrial and Food show in Jamaica
- Cayman Day celebrations in London, UK

Despite the departure of four members from the Government in the last quarter of 2024, the Office of the Premier successfully maintained momentum and continued to operate efficiently, demonstrating resilience and commitment to effective governance.

The year concluded with the Premier urging and encouraging all persons to continue nation building, shoulder to shoulder with strength, courage and compassion.



# Cabinet Secretariat and Appeals Secretariat

## Nature and Scope of Activities

The Cabinet Secretariat plays a key role in supporting the Cabinet and the National Security Council. Information produced, recorded and disseminated by the Secretariat must be timely, accurate and concise.

Core functions include:

- Preparation and dissemination of Cabinet Agendas, Papers, Minutes and Decisions
- Issuance of Tax Exemption Certificates. These certificates protect Exempted Companies, Exempted Limited Partnerships, Exempted Trusts, Limited Liability Companies and Limited Liability Partnerships in the event that taxation is introduced to the Cayman Islands.
- Provides secretarial/ support services for the Appeals Tribunal and the Refugee Protection Appeals Tribunal, receiving and managing appeals lodged, receipting payment, documenting and recording all submissions in support of the appeal, responses, decisions, and any legal matters presented per appeal.

Processing appeals to Cabinet under the Firearms Act and National Conservation Act.

The Acting Coordinator and the Secretary of the Appeals Tribunal Secretariat provides administrative and secretarial support to the Immigration Appeals Tribunal (IAT) and the Refugee Protection Appeals Tribunal (RPAT) with the processing of appeals against the decision of the Director of the Workforce Opportunities and Residency Certificate (WORC) department or the Director's designate and the Director of Customs and Border Control or the Director's designate. This includes receiving and managing appeals lodged, receipting

The Cabinet Secretariat supports the Cabinet and the National Security Council, while the Appeals Tribunal Secretariat supports the Immigration Appeals and the Refugee Protection Appeals Tribunal's.

payments, documenting and recording all submissions in support of an appeal, responding to appellant queries, preparing meeting agendas and bundles, preparing minutes of meetings, drafting and disseminating decision letters, and handling any legal matters presented per appeal.

Information about the appeal's process can be found on the Cabinet Office website: <https://www.gov.ky/cabinetoffice/appeals-tribunal-secretariat>. Booklets about the appeal process are also available in lobby area of the Government Administration Building.

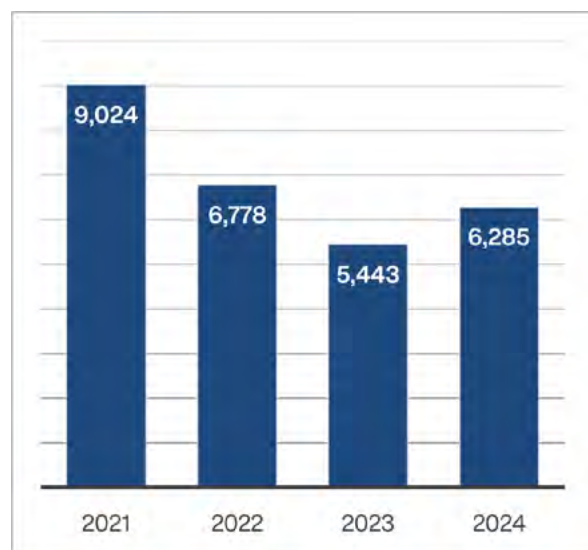
## Overview of Key Achievements and Highlights during 2024

In 2024, there were 35 Cabinet meetings and 10 National Security Council meetings. These meetings included numerous proposals to the Cabinet for their consideration and subsequent decision, as well as to the National Security Council for their consideration and recommendation. Deliberations and subsequent decisions have the potential for significant impact on our Islands; therefore, any errors in recording and/or communicating decisions could potentially have a major consequence. The Cabinet Secretariat therefore takes pride in the diligent execution of its work.

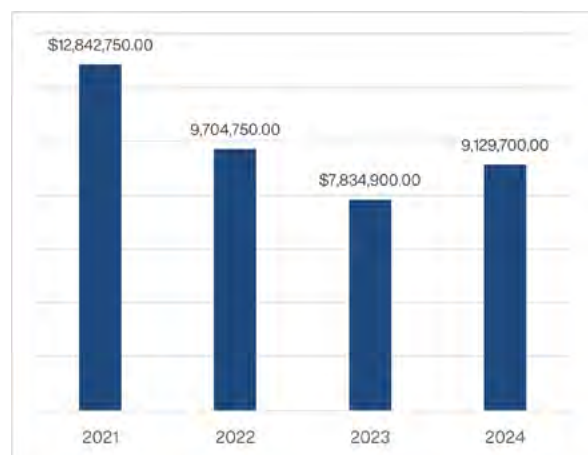
Publication of post meeting summaries for both the Cabinet and National Security Council are made available online at <https://www.gov.ky/cabinet> following confirmation of the minutes of the meeting.

In 2024, 6,285 Tax Undertaking applications were processed which earned the Government \$9.1 million in revenue.

## Number of Tax Undertakings Processed By Year



## Total Revenue Collected By Year



In 2024 the Appeals Tribunal Secretariat:

- Processed 160 new appeal applications for the IAT;
- Provided secretarial support for 39 meetings of the IAT;
- Processed 1 new appeal application for the RPAT; and
- Provided secretarial support for 8 meetings of the RPAT.

In addition, the Appeals Tribunal Secretariat earned \$160,000 in revenue from appeals filed to the Immigration Appeals Tribunal.

The tables below provide information on active appeals with the IAT and RPAT and shows the total number of appeals pending at the end of each fiscal year:

| Immigration Appeals Tribunal – ACTIVE APPEALS |            |            |            |            |            |
|-----------------------------------------------|------------|------------|------------|------------|------------|
|                                               | 2020       | 2021       | 2022       | 2023       | 2024       |
| Awaiting Appeal Statement                     | 16         | 3          | 30         | 9          | 47         |
| Awaiting Detailed Grounds from Appellant      | 55         | 36         | 66         | 126        | 145        |
| Awaiting WORC Defence                         | 17         | 12         | 0          | 22         | 9          |
| Deferred                                      | 0          | 10         | 28         | 19         | 26         |
| To be Scheduled                               | 65         | 66         | 36         | 29         | 14         |
| <b>Total Active Appeals</b>                   | <b>179</b> | <b>127</b> | <b>159</b> | <b>242</b> | <b>241</b> |

| Refugee Protection Appeals Tribunal – ACTIVE APPEALS | 2022      | 2023      | 2024      |
|------------------------------------------------------|-----------|-----------|-----------|
| Awaiting Appeal Statement                            | 53        | 63        | 0         |
| Awaiting Detailed Grounds from Appellant             | 5         | 14        | 5         |
| Awaiting CBC Defence                                 | 5         | 3         | 7         |
| To be Scheduled                                      | -         | -         | 3         |
| <b>Total Active Appeals</b>                          | <b>63</b> | <b>81</b> | <b>15</b> |

The tables below provide information on the decisions coming out of the Tribunals as the end of each fiscal year:

| Refugee Protection Appeals Tribunal – MEETING STATISTICS | 2022     | 2023     | 2024     |
|----------------------------------------------------------|----------|----------|----------|
| # of Asylum Appeals Approved                             | 1        | 0        | 1        |
| # of Asylum Appeals Dismissed                            | 3        | 2        | 5        |
| <b>Total Completed Appeals</b>                           | <b>4</b> | <b>2</b> | <b>6</b> |

| Immigration Appeals Tribunal – MEETING STATISTICS     |            |            |            |            |            |
|-------------------------------------------------------|------------|------------|------------|------------|------------|
|                                                       | 2020       | 2021       | 2022       | 2023       | 2024       |
| # of Permanent Residency Appeals Approved             | 49         | 43         | 38         | 24         | 22         |
| # of Permanent Residency Appeals Dismissed/Quashed    | 113        | 116        | 62         | 82         | 67         |
| # of Right to be Caymanian Appeals Approved           | 0          | 1          | 3          | 8          | 13         |
| # of Right to be Caymanian Appeals Dismissed/Quashed  | 0          | 1          | 5          | 2          | 6          |
| # of Business Staffing Plan Appeals Approved          | 0          | 0          | 3          | 5          | 3          |
| # of Business Staffing Plan Appeals Dismissed/Quashed | 1          | 2          | 3          | 5          | 3          |
| # of Work Permit Appeals Approved                     | 5          | 5          | 9          | 13         | 5          |
| # of Work Permit Appeals Dismissed/Quashed            | 7          | 7          | 8          | 16         | 6          |
| <b>Total Completed Appeals</b>                        | <b>175</b> | <b>175</b> | <b>131</b> | <b>155</b> | <b>125</b> |



# Department of Communications

## Nature and Scope of Activities

The Department of Communications brings expertise across all areas of communication. It is comprised of several specialised units, each focusing on specific functions to deliver modern, inclusive, informative and creative communications. These units include Public Relations, Gazette, Internal Communications and Engagement, Content and Production Strategic Communications. All units report directly to the Director of Communications.

The Director of Communications is responsible for developing communications strategies, managing the government's reputation, driving process improvements and serving as the head of profession for communicators across the Cayman Islands Government.



The Department of Communications, formerly Government Information Services, holds expertise in all communications disciplines.

## Overview of Key Achievements and Highlights during 2024

In 2024, the Department of Communications continued its rebranding exercise and reorganisation process to align government communications with the fast paced and evolving communications landscape. In addition to launching a new website and logo, the Department has also been restructured to better suit the communication needs of the government as it engages with a wide range of local and international stakeholders.

The Department was responsible for the successful delivery of national priority initiatives and campaigns including Government Strategic Priorities 2024-2026, National Road Safety Strategy, National Heroes Day 2024, Emancipation Day, Public Safety Shoreline Access Maps, Pirates Week 2024 and Hurricane Ivan 20th Anniversary.

# Units

## Public Relations Unit

The Public Relations Unit (the PR Unit) provided comprehensive support to the government and its various ministries, departments and portfolios throughout 2024, ensuring timely and effective dissemination of information across diverse channels. The unit actively contributed to high-profile campaigns such as Age Proud,

Hurricane Preparedness, the National Road Safety Strategy, Modernising Government, National Emergency Notification System, Voter Registration and Pirates Week 2024. It also pivotal in planning and implementing communication initiatives to support several parliamentary sessions, National Heroes Day, Remembrance, the Joint Ministerial Council in London, the Commonwealth Heads of Government Meeting in Samoa and the government's relief missions to the Eastern Caribbean and Jamaica following the passage of Hurricane Beryl.

A key area of focus for the PR Unit during the year was speechwriting and messaging for senior government officials, including the Premier and Governor. These efforts encompassed a wide range of events such as the 70th Denbigh Agricultural Show in Jamaica, the opening of Health City at Camana Bay, and the State of the Tourism Industry Conference. During a very active hurricane season, the team was at the forefront in preparing crisis communication messaging in the wake of Hurricane Beryl, Hurricane Rafael and other severe weather events that impacted the Islands.

Some of the strategic projects that were advanced by the PR Unit were the development of the Cayman Islands Government's media engagement policy, media accreditation policy, the National Weather Service's communication plan and a communication style guide to enhance standards and professionalism in government's communication.

During the year, the Unit prioritised professional growth and development, with team members completing training in areas such as copywriting, speechwriting, photography, and strategic leadership. Attendance at key conferences, including the Future of Communications Conference in Austin, Texas, further provided the team members with insights into global best practices in public relations.



## Gazette Achievements

The Gazette section earned a total of CI\$863,733.00 and processed 26 gazettes, 26 intellectual gazettes, 96 extraordinary and 51 legislation gazettes.



## Internal Communications & Engagement Unit

The Internal Communications & Engagement (IC&E) Unit played a pivotal role in 2024, driving key initiatives to strengthen communication within the Civil Service and support strategic goals. A major achievement was the launch of the Civil Service Strategic Plan (CSSP) 2024-2026 in collaboration with the Portfolio of the Civil Service. Through sensitisation and onboarding events, alongside the creation of collateral materials, videos, and toolkits, senior leaders were equipped

to embed the CSSP into their units effectively. The unit also completed Phase 2 of the Civil Service photoshoot project, featuring seven entities, which expanded the bespoke CIG stock imagery library for use across campaigns, reports, and other government needs.

To enhance internal operations, IC&E refined its processes for handling campaign requests, advice, and support, resulting in improved channel management and better outcomes for its clients. Internal communications channels were expanded with the addition of three mobile display screens, increasing the reach of internal messaging to civil servants beyond the Government Administration Building (GAB) while also supporting national campaign dissemination. During crises, the IC&E team provided timely civil service updates and implemented a crisis rota to ensure consistent communication during high-profile events, further solidifying their role in effective crisis management.

On an annual basis, IC&E supports over 15 multifaceted campaigns and initiatives aimed at driving awareness, participation, and/or behaviour change. These recurring initiatives range from corporate social responsibility to wellness, employee engagement and recognition, and more.

The IC&E team also demonstrated a strong commitment to professional growth, with all members completing learning and development opportunities. This investment in skills enhancement contributed to the team's ability to deliver innovative solutions and maintain high standards of communication. Collectively, these achievements highlight the IC&E Unit's dedication to fostering engagement, improving processes, and supporting the Civil Service in achieving its strategic objectives.

IC&E emphasised continuous professional development for department members in 2024, promoting growth through diverse learning opportunities. The team hosted five monthly Public Communicator Meetings (PCMs), each featuring a dedicated learning component to enhance skills and knowledge. This was supplemented with 23 strategic retreats and workshops, ensuring team members were equipped to address evolving communication needs. Additionally, nine team members participated in renowned conferences, including Ragan, IABC, INBOUND, and AMA, acquiring valuable insights into global trends and best practices.

Specialised training opportunities included Northwestern Kellogg programmes (Leader Within, Collective Collaboration, Energising People for Performance), as well as Strategic Reforms Implementation Unit's Agile Project Management and Civil Service College Business Foundations City & Guilds courses. Individual accomplishments were also noteworthy, with team members earning certifications such as ILM Aspire, ILM Level 3, and the Association of Talent Development Train the Trainer. These investments in professional development reflect the IC&E's commitment to building a highly skilled and motivated team capable of delivering innovative and impactful communications.





## Content and Production Unit

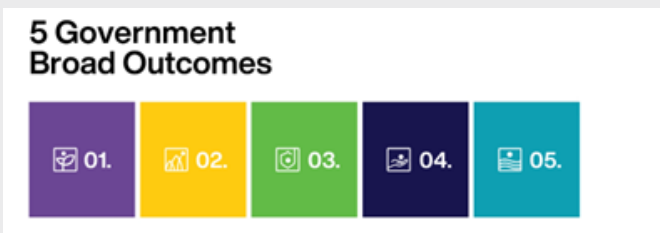
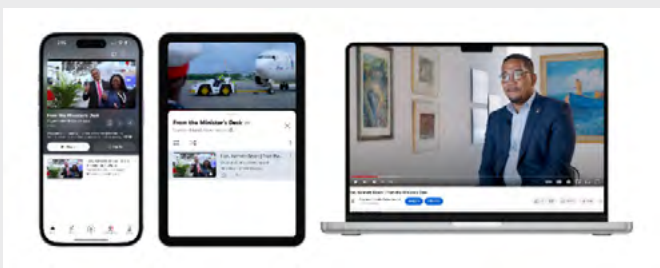
The Content & Production Unit (the Unit) demonstrated exceptional creativity and innovation throughout 2024, delivering a range of impactful campaigns, productions, and initiatives that advanced government priorities while fostering public engagement. Among its achievements was the launch of three new programmes—CIG Docuseries, Inside Government, and Spotlight—designed to highlight key government initiatives, such as the reintroduction of Emancipation Day (Just Long Celia Documentary) and the NENS App (Inside Government). These productions utilised creative formats incorporating graphics and animations to enhance audience engagement and align with specific broad outcomes. The unit's work received significant acclaim, with the 'Just Long Celia' documentary winning the 2024 Platinum Viddy Award and going viral with over 29,000 views on Instagram, while 'From the Minister's Desk' and 'Inside Government' earned Gold Viddy Awards. The Heroes Day 2024 live production also

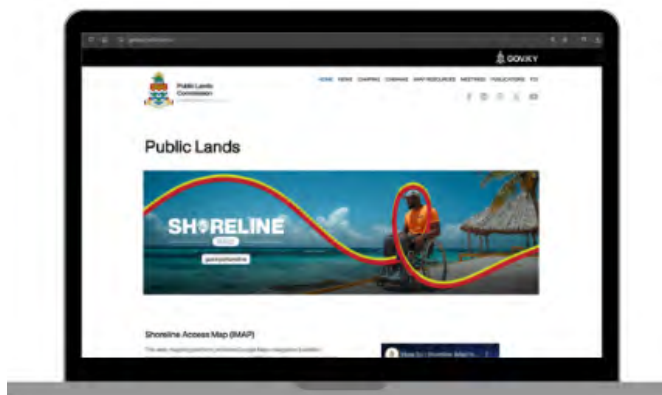
received an Honourable Mention from the Viddy Awards, and the 'Who We Are' video series gained a special mention at the 2024 Caribbean Broadcasting Union Awards held in Belize.

In addition to producing award-winning content, the Unit launched the Caymanian Content Creator Initiative, which featured works from three local producers on the CIG Cable Channel, ranging from public service announcements to documentaries. It also marked the 20th anniversary of Hurricane Ivan with a remembrance campaign that combined AI-enhanced graphics, authentic photographs, and a two-part documentary to reflect on the storm's impact and promote preparedness; related posts garnered over 104.5K views.

Another major achievement was the launch of the Broad Outcomes Campaign, which blended minimalist iconography, motion graphics, and meaningful colour palettes to represent themes such as quality of life, resilience, and cultural identity. This campaign, which employed a multi-phased approach to engage a younger demographic, effectively articulated a sustainable vision for the Cayman Islands' future.

The Unit also expanded CIGTV's on-air talent pool by contracting five new newsreaders through a public outreach initiative and delivered major campaign graphic suites for initiatives such as National Road Safety, Shoreline iMap, Pirates Week (achieving 526K impressions and 32K video views), and the Civil Service Strategic Plan 2024–2026. Furthermore, it facilitated the rebranding of the Youth Services Unit through surveys, logo development, and a new graphic suite. These accomplishments reflect the unit's commitment to using modern media strategies and innovative content to connect with the Caymanian community while advancing government priorities.





## Strategic Communications Unit (SCU)

The Strategic Communications Unit (SCU) delivered exceptional results in 2024, exemplifying its commitment to innovation, data-driven strategies, and audience engagement. A significant milestone was the successful evaluation of YouTube and Facebook livestream performance for CIG channels, which provided valuable insights into the viability of continuing livestreams on specific platforms. The unit demonstrated expertise in crisis communications, effectively monitoring social media and delivering timely updates during high-profile crises, including the Deputy Premier's resignation and hurricane season. Additionally, the unit spearheaded a robust communication strategy for the Pirates Week Festival, encompassing social media posts, a press conference programme, sponsorship marketing packages, and district-focused content that contributed to the festival's renewed energy and success.

SCU prioritised audience insights to refine campaign strategies, improve engagement on platforms such as Instagram, and shape communication priorities using analytics and feedback. This approach supported key initiatives such as the Tower Survey for 2025, aimed at gauging public awareness and interest in government topics. Operational efficiency also improved with the implementation of productive.io, which enhanced accountability, turnaround times, and proactive planning capabilities.

Updated messaging frameworks for emergencies, such as hurricanes, focused on actionable instructions and consistent communication across channels, while digital rota training ensured the readiness of rota team members.

SCU's accomplishments also included substantial growth across Government social media channels, with a 39.4% increase in followers. LinkedIn led growth at 29.3%, followed by Instagram (28.6%), Facebook (10.4%), and Twitter (2.4%), alongside a 16% increase in YouTube subscribers and a 9.9% rise in email newsletter followers. Key engagement moments included severe weather updates, national celebrations such as Cayman's representation at the Paris Olympics, and cultural events like Emancipation Day and Pirates Week. In tandem, the launch of the WhatsApp Broadcast Channel in 2024 provided a more personal and immediate means of audience engagement, amassing 8.68K followers by year-end.

The unit also made significant progress in GOV.KY growth and capacity building. With 27 new sites and landing pages launched, feature enhancements such as accessibility tools, and updated training resources, GOV.KY experienced a 41.48% increase in sessions, a 32.7% rise in views, and a 55% surge in new users over the previous year. This growth was attributed to SEO improvements, enhanced accessibility, and mobile responsiveness. SCU also introduced a Communications Planning Template and Guidelines to standardise campaign planning, ensuring alignment with strategic goals.

To support team development, SCU invested heavily in training, conducting 18 group sessions, including pressroom operations, crisis communications, and FOI protocols, alongside one-on-one coaching sessions and updated resources. The recruitment of the Head of Strategic Communications and the Insight Manager roles further strengthened the unit's leadership and data-driven decision-making capabilities, enhancing its ability to deliver impactful campaigns and improve strategic alignment. Collectively, these achievements underscore SCU's role as a critical driver of the Cayman Islands Government's communications success.

# Hazard Management of the Cayman Islands

## Nature and Scope of Activities

Hazard Management of the Cayman Islands (HMCI) was established in January 2007 as the government agency responsible for coordinating national disaster management programmes for both natural and man-made hazards. HMCI serves as the lead agency for the National Comprehensive Disaster Management Programme, coordinating activities through the National Emergency Operations Centre (NEOC) and supporting the National Hazard Management Executive (NHME) and National Hazard Management Council (NHMC).

The primary focus of HMCI is to enhance resilience, response, and recovery capacity by implementing policies and initiatives addressing disaster mitigation, preparedness, response, and recovery. HMCI's mandate, therefore, aligns with the Cayman Islands Government's broad outcomes of ensuring a safe community, fostering a sustainable environment, and promoting good governance through effective disaster management practices.

## Governance

HMCI operates under the Disaster Preparedness and Hazard Management Act (2019 Revision) (the Act). Governance oversight is provided by the National Hazard Management Executive (NHME), which is Co-Chaired by HE the Governor and the Premier. The NHME ensures compliance with national and international standards for disaster risk reduction and emergency management. These governance structures support the broader outcomes of the Cayman Islands Government by fostering a safer community, promoting resilience, and ensuring effective coordination in disaster management efforts. Under Section 4 (1) of the Act, a Disaster Fund was established and the current balance as of December 2024 was \$1,883,648.

Enhancing resilience, response, and recovery capacity by implementing policies and initiatives addressing disaster mitigation, preparedness, response, and recovery.

## Overview of Key Achievements and Highlights during 2024

Through innovative projects, multi-agency collaborations, and active community engagement, HMCI remains committed to building resilience and ensuring the safety and well-being of the Cayman Islands. Significant progress was achieved in 2024 in enhancing disaster mitigation, preparedness, response, and recovery capabilities:

## Mitigation

### Flood Monitoring and Mitigation Projects

Randyke Gardens and Washington Boulevard Data Collection Project:

- Locations were identified for IoT flood to be installed in quarter 1 of 2025 to enhance real-time flood monitoring.
- A Memorandum of Understanding (MoU) was developed with key stakeholders.
- Real-time flood data was integrated into emergency management systems to support early detection and recovery.
- Long-term cost savings were achieved through proactive infrastructure investment.

## Infrastructure Planning

- Plans for shelter space at the Bodden Town Church of God were finalised.
- Memorandum's of Understanding and floor plans were reviewed to ensure alignment with disaster resilience standards.
- Collaborative efforts with the Ministry of Planning, Agriculture, Housing, Infrastructure, Development & Transport led to the completion of necessary documentation and arrangements.



Preparedness Month Activity at local stores in Grand Cayman



CERT volunteers after completing a course

## Preparedness

### Training and Capacity Building

- Incident Command System training was conducted at national, strategic, and tactical levels.
- A Multi-Agency Gold Incident Command (MAGIC) Course was hosted, including presentations on Cayman Islands' Incident Command System.
- HMCI personnel, with Cayman Islands Regiment and Cayman Islands Coast Guard, attend planning conferences for Exercise Event Horizon 2025 to take place in quarter 1 of 2025

### Community Outreach and Engagement

- 63 presentations were delivered to 3,562 individuals including schools, healthcare facilities, and financial institutions.
- Community Emergency Response Team (CERT) volunteers:
- 62 new recruits; and
- 50 members received refresher training.
- Training Day was organised for 32 CERT members with contributions from the CI Coast Guard, CI Fire Service, CI Red Cross and CI Regiment.



## Response

### Activation of the National Emergency Operations Centre (NEOC)

- The NEOOC was activated to manage responses to significant events, specifically:
- Nor'wester in February;
- Hurricane Beryl in July;
- Tropical Storm Helene in September; and
- Hurricane Rafael in November.



Hurricane Beryl relief aid in Grenada



The Premier and contingency for the Hurricane Beryl relief trip to Grenada and St. Vincent and the Grenadines

### Management of Disruptive Events

- HMCI provided leadership in responding to the following:
- Six severe weather events;
- Seven earthquake notifications;
- One major oil spill; and
- One major shooting incident.

### Disaster Response Exercise

A disaster response exercise was hosted in collaboration with Global Support and Development (GSD) aboard MV Dawn:

Activities included air operations utilising the Royal Cayman Islands Police Service (RCIPS) helicopter and cargo transfer logistics for equipment delivery to Cayman Brac.

## Recovery

### Collaborative Recovery Efforts

- Strategic support was provided for recovery efforts following disruptive events.
- Real-time hazard data was integrated to facilitate informed recovery planning.



## Communications & Public Relations

### Public Awareness Campaigns

- The National Emergency Notification System (NENS) App.
- Inside Government feature and CIGTV segment:
- User numbers increased to 9,175.
- Hurricane Preparedness.
- Hurricane Ivan 20th Anniversary.
- In partnership with the Department of Communications:
- National Day of Readiness.



Director of HMCI at a TS Helene live weather update



# Cayman Islands National Weather Service

## Nature and Scope of Activities

The Cayman Islands National Weather Service's (CINWS) mission is to provide to its stakeholders the functions outlined in the National Weather Service Act, 2010 which involves:

- Monitoring
- Research
- Service
- Data Provision

As the Official National Weather Service for the Cayman Islands, the CINWS is obligated to observe, understand and predict the weather and climate of the Cayman Islands, as well as provide meteorological and related services in support of national and international obligations.

## Overview of Key Achievements and Highlights during 2024

### Kearney Gomez Doppler Weather Radar

- Repair and return to service;
- Visit to radar manufacturer;
- Maintenance plan;
- RADAR building inspection and maintenance;
- Plan for new radar.

### Tracking and Warning of 5 National-Level Weather Events

- Powerful Cold front in January;
- Flood event in June;
- Category III Hurricane Beryl direct hit in Grand Cayman;
- Potential Tropical Cyclone 9; and
- Category III Hurricane Rafael direct hit in the Sister Islands.

## Improved Communications

- WhatsApp channel open to the public; and
- WhatsApp group for interaction between CINWS and the Department of Communications.

## Staffing

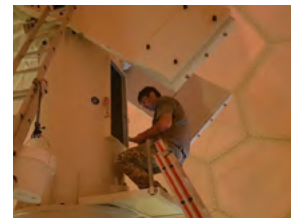
- Creation and filling of the critical job position of Senior Meteorological Observer;
- Promotion of Meteorological Forecaster Trainee to a Meteorological Forecaster II; and
- CINWS has 4 vacancies (1 weather forecaster and 3 weather observers).

## Staff Development

- 4-month attachment to the Tropical Desk;
- Workshop on developing marine services;
- Storm surge workshop; and
- International contributions

## Significant Procurements

- Goes-R Satellite Visualization computer;
- Modelling server;
- Senior staff laptops; and
- Cayman Brac Radio Transmitter.



# Radio Cayman

## Nature and Scope of Activities

Radio Cayman provides educational, cultural, entertainment and religious programming to the public of the Cayman Islands. Radio Cayman's scope of activities include, the broadcasting of government bulletins, commercials, news, public affairs programmes, entertainment and public service announcements.

Radio Cayman is also a revenue earning entity. The business objective is to sell commercial time to increase its revenue while also increasing its listenership. The station is committed to providing continuous high-quality service to Grand Cayman, Cayman Brac and Little Cayman.

Radio Cayman plays an integral role in providing full scale emergency broadcasts before, during and after times of national emergencies such as storms or hurricanes and other disasters. Radio Cayman continues to increase its engagement with listeners via social media, live audio streaming of all broadcasts and live streaming of all Talk Shows on Radio Cayman's YouTube Channel and Facebook page.

Radio Cayman is in its 49th year of continuous service to the people of the Cayman Islands.

## Our People

There are twenty-one (21) full-time staff members – nineteen (19) Caymanians and two (2) non-Caymanians:

- 1 Director;
- 1 Deputy Director;
- 1 News Director;
- 1 Engineer;
- 4 Reporters;
- 3 Account Executives;
- 1 Radio Traffic;
- 1 Freedom of Information & Data Protection Manager
- 1 Full-time Talk Show Host and 2 part-time Talk Show Hosts;
- 5 Announcers;
- 1 Accounts Officer; and
- 1 Clerical Officer.

Radio Cayman provides educational, cultural, entertainment and religious programming to the public of the Cayman Islands.

## Governance

As a broadcaster, Radio Cayman is regulated by the Cayman Islands Utility and Competition Office (OfReg) and the station remains in compliance with all aspects of the legislation.

## Overview of Key Achievements and Highlights during 2024

- Radio Cayman consistently collaborates with charities and non-profit organisations to promote their events, while simultaneously enhancing their role as the community station.
- Radio Cayman broadcasts live press briefings from the Government and other events that are of national importance.
- The station continues to deliver high-quality cultural and educational programmes, showcasing significant achievements and milestones in the Cayman Islands.
- Radio Cayman has expanded its broadcast platform by occasionally offering live streaming of nationally significant events on Facebook Live and YouTube. Shows such as Talk Today, is streamed live daily, whereas other shows like For the Record, Business Buzz, and Sports Xtra are streamed live on their respective broadcast days.
- Both Radio Cayman and its sister station BreezeFM can also be accessed through a dedicated app for the convenience of listeners. Cayman maintains an active presence on various social media platforms, including Facebook, Instagram and X, as well as its official website: [www.radiocayman.gov.ky](http://www.radiocayman.gov.ky).

# Policy Coordination Unit

## Nature and Scope of Activities

The Policy Coordination Unit (PCU) contributes significantly to the development and implementation of public policy, and provides objective and politically neutral advice to the Cabinet and the Honourable Premier. It coordinates and monitors policy implementation between Ministries/Portfolios and other Government Sector Agencies (promoting policy synergy and resources to maximise cross-ministerial policies, including effective communication, developing guidelines for implementation, monitoring and evaluating policies).

Additionally, the PCU provides strategic analysis of the documents to Ministries/Portfolios to ensure consistency and quality prior to their submission to the Cabinet.

## Governance

Pursuant to sections 48 and 55(4) of the Constitution, the PCU supports the Cabinet Secretary in carrying out his responsibilities to the Premier, Governor and Cabinet by providing frank and politically neutral advice on the development, coordination and implementation of Cabinet approved public policies within the civil service and the wider public sector, as well as supporting the conduct of external affairs delegated to the Premier.



The PCU contributes significantly to the development and implementation of public policy.

## Overview of Key Achievements and Highlights during 2024

→ **Public Consultation Hub.** The PCU, in collaboration with the Department of Communications, made enhancements to the Public Consultation Hub (<https://publicconsultation.gov.ky>). This central hub provides one place where the public can locate the active and closed consultation conducted by core government. The Public Consultation Hub provides the opportunity for the public and interest groups to contribute views, information and ideas on government policy in an open, transparent and structured way. Listening to and acting on this feedback helps the government to make decisions more effectively.

In 2024, the PCU provided strategic advice and support to Hazard Management Cayman Islands, including the coordinating of relief supplies to Grenada, Jamaica, and St. Vincent and the Grenadines following Hurricane Beryl. The PCU also served on the Steering Committee for the Cayman Islands Public and Affordable Housing Policy and 10-Year Strategic Plan.

→ **Community of Practice for Policy Practitioners (CPPP)** headed by the Cabinet Secretary and supported by a CPPP Steering Committee, the CPPP aims to be a user-driven body based on voluntary membership. The vision of the CPPP is the "Advancement of the profession of policy practitioners and the delivery of effective public policies".

In 2024, the CPPP coordinated the following activities for policy professionals across the civil service:

- 3 Coffee Talk Sessions- provide an opportunity for sharing knowledge and experiences fostering engagement and connections; breaking old thought patterns by catalysing on new ideas and thinking.
- 3 Lunch and Learn Workshops- These sessions covered topics such as learning about tools for internally monitoring national policies; the role of the Policy Practitioner in the legislative process; and communicating policies clearly.
- 4 Policy Workshops for CPPP Members- Workshops covered topics such as: improving the quality of Cabinet Papers; key policy development and implementation success factors; mainstreaming disability issues in policy work; and offering a year licence to 10 policy professionals across the CIG to participate in a self-paced, online policy training by the International Centre for Parliamentary Studies (ICPS).

The CPPP activities support the vision of becoming a World-Class Civil Service and contribute to the following goals of the Civil Service Strategic Plan 2024-2026:

- Goal 1 -Deliver an Outstanding Customer Experience;
- Goal 3 – Pursue Excellence in Talent Development;
- Goal 4 – Foster Effective Communication; and
- Goal 5 – Demonstrate Excellence in Governance Practices.



### → Operation Hektor (Russia Sanctions Task Force)

In keeping with the Cayman Islands' role as a global partnership committed to helping maintain peace and security around the world, the Cayman Islands Government established a joint task force to coordinate, identify, and implement policy amendments to implement the Russia Sanctions. The United Kingdom's sanctions on Russia impact the work of multiple agencies throughout the Cayman Islands Government. The primary purpose of the task force is to provide centralised discussions and decisions around policy and communications arising from the ongoing sanctions. The Cabinet Office, as task force coordinator, facilitates and coordinates inter-agency cooperation, policy, and communications.



*Operation Hektor Stakeholder Mapping Workshop in October 2024*



*Operation Hektor Stakeholder Mapping Workshop facilitated to identify leaders, legislation, and stakeholders in various Russia Sanctions scenarios*



*Operation Hektor November meeting with Special Guests from the UK's Office of Financial Sanctions Implementation (OFSI)*



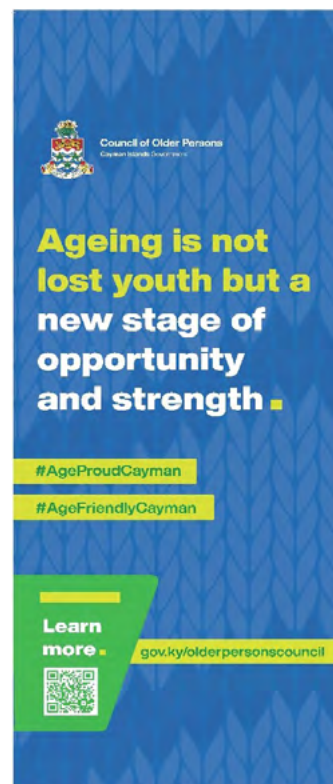
*RJ Berry, Chair of Operation Hektor and Director of the Financial Reporting Authority (far right) and Mark Whaley, National Intelligence Coordinator of the Governor's Office prepare for the meeting.*

## Secretariat Support to the Council of Older Persons and the National Council for Persons with Disabilities

### Council of Older Persons

In 2024, the focus was to increase the visibility of the Council and its work, as well as to continue to help create an age-friendly community. The Council had 12 meetings for the year.

→ **Age Proud Cayman Campaign:** The Council of Older Persons (the Council), in conjunction with the Cayman Islands Government, continued its year-long grassroots public education and awareness campaign. Age Proud Cayman seeks to change the thoughts, feelings, attitudes and perceptions about ageing throughout the community and on a national level. To promote the campaign, Members participated in radio interviews – Talk Today on Radio Cayman in February and Cayman Marl Road Talk Show in May.



→ **Ageing in the Cayman Islands Forum:** With the goal of helping to create a more age-friendly society, and supported by the Cayman Islands Older Persons Policy which advocates for the rights of older persons to live with dignity and have the opportunity to participate in all aspects of life, the Council hosted the first-ever Forum on Ageing in the Cayman Islands on 3 August with an aim to:

- Celebrate ageing with the general public while highlighting social issues impacting older persons in the Cayman Islands;
- Deliver presentations that provide attendees with necessary education and information;
- Provide networking opportunities that connect professionals in ageing and related fields; and
- Provide specialty booths representing organisations serving older persons in the Cayman Islands.



→ **Participation at the Cayman Islands Healthcare Conference:** The Ministry of Health & Wellness sponsored an information table for the National Council for Persons with Disabilities (NCPD) at the Cayman Islands Healthcare Conference which took place between 17th – 19th October at the Ritz-Carlton. The Chairperson of the NCPD, in turn, invited the Council of Older Persons to share the table at the Conference. This provided an opportunity for Members to share information about the functions of the Council, its work and network with other organisations in the healthcare industry.



→ **Older Persons (Amendment) Bill, 2024:** The Council collaborated closely with the Ministry responsible for Social Development on amendments to the Older Persons Act, 2017. The Chairperson and Deputy Chairperson served on the Legal Steering Committee and the Council participated in a consultation session to share their recommendations and feedback on the proposed amendments with the Ministry. This resulted in significant enhancements to the legislative framework bolstering the protection of rights of older persons and ensuring they are safeguarded from abuse and neglect.

## National Council for Persons with Disabilities (NCPD)

In 2024, the focus of the NCPD was to continue to raise the visibility of the Council and to continue with its purpose of promoting and reinforcing the recognition and acceptance that persons with disabilities have the same fundamental rights as persons without disabilities. The Council had 6 full meetings for the year, and there were 14 subcommittee meetings. One of the biggest accomplishments to increase the Council's visibility was the formal launching of the Council's website: [www.disabilitycouncil.gov.ky](http://www.disabilitycouncil.gov.ky) on 16 May which is Global Accessibility Awareness Day.

### → Advocacy Meetings with Various Stakeholders:

- The Council met with the consultants who were helping to develop the National Youth and Sports policies to ensure that the needs of persons with disability were considered.
- The Council met with the new Commissioner of Police Kurt Walton and RCIPS staff regarding issues with blue spot enforcement and the need to increase fines. There was also an agreement to collaborate more when the blue spot campaign was relaunched.
- The Council met with the Director of Public Works as well as representatives from the Ministry of Lands regarding its concern for the management of the mobi mats on public beaches.

### → Tours of Public Buildings to Improve Accessibility of Persons with Disabilities:

- In January 2024, the Council met with Sergeant-At-Arms and staff to tour the House of Parliament to point out ways in which the premises could be more accessible to persons with various types of disabilities. A representative from the Planning Department also attended the tour to provide feedback. A list of suggested were provided to the Serjeant-At-Arms, some of which have started to be implemented





Members of the NCPD touring the House of Parliament

- In December 2024, the Council met with the Health Services Authority's Facilities Manager and Director of Support Services to tour the Cayman Islands Hospital and discuss ways in which it could be more accessible to persons with various types of disabilities.



→ **Participation at the Cayman Islands Healthcare Conference:** The Ministry of Health & Wellness sponsored an information table for the National Council for Persons with Disabilities at the Cayman Islands Healthcare Conference which took place between 17th – 19th October at the Ritz-Carlton. The Chairperson of the NCPD, in turn, invited the Council of Older Persons to share the table at the Conference. This provided an opportunity for Members to share information about the functions of the Council, its work and network with other organisations in the healthcare industry.



Members from the NCPD and Council of Older Persons at the Healthcare Conference

→ **Participation at the 2024 Cayman Islands Marathon:** For the 2nd year, the Council participated in the Cayman Islands Marathon on 1st December with a cheer station. The purpose of the Council's participation is to encourage participants on the course- many who are persons with disabilities, including a Member of the Council- and to raise the level of community awareness of the Council.



→ **International Day of Persons with Disabilities (IDPWD):** On 3rd December, the Council organised a Dress for a Cause photo shoot event for civil servants on the steps of the Government Administration Building for IDPWD. Additionally, the Chair and Members of the Council went on Radio Cayman's Talk Today to discuss IDPWD, the Council, the launch of the Council's mobi-mat awareness social media campaign, and to raise the level of disability awareness in general.





*Dress for a Cause photo for civil servants on the steps of the Government Administration Building for International Day of Persons with Disabilities*



*Members of the NCPD at the Dress for a Cause event on International Day of Persons with Disabilities*

→ **Launching of Mobi Mat Campaign:** To coincide with International Day of Persons with Disabilities (IDPWD), the Council launched a video for a new mobi mat public awareness campaign which spoke to the importance of persons with disabilities being able to access beaches and educating the public on the locations of mobi mats. The mobi mat social media campaign will relaunch in January 2025 with graphic social media posts which support the messages of the video which can be viewed at: <https://www.facebook.com/share/p/15WPczUWzE/>



## International Affairs

The International Affairs Secretariat ('IAS') is also housed within the PCU. The key purpose of the IAS is to assist in analysing international issues, treaties, and multilateral agreements, providing diplomatic responses, and maintaining current knowledge of procedures and developments within the EU, the Caribbean Community (CARICOM), the Association of Caribbean States (ACS), the United Nations Economic Commission for Latin America and the Caribbean (ECLAC), and the United Kingdom Overseas Territories Association ('UKOTA').

The Premier (via Section 55 (a) of the Constitution) plays a key role in the external affairs of the Cayman Islands, and as such the IAS provides the necessary support. The PCU also coordinates policy development and reports on the progress of the commitments made during Joint Ministerial Council meetings, including coordinating with Ministries and collating data and assisting with relevant UKOTA matters.

In September 2024, the IAS welcomed the Dean of CARICOM Youth Ambassadors on secondment until their term in office is completed in 2025. The Dean of CARICOM Youth Ambassadors serves as the strategic leader of the CARICOM Youth Ambassador Corps, responsible for the coordination, management, and strategic alignment of the CARICOM Youth Ambassador Programme (CYAP). The Dean leads national and regional youth development initiatives in line with CARICOM Youth Development Goals (CYDGs) and represents the CYA Corps at key policy and stakeholder meetings.

The IAS supported the Dean in their responsibilities, which included attendance at the Commonwealth 10th Youth Ministers Meeting in the UK, the Commonwealth Heads of Government Meeting in Samoa and the Commonwealth Youth Forum 2024.

Throughout 2024, the PCU accompanied the Premier in various meetings, and provided advice and analytical support before, during and after these engagements, which included –

- Virtual Meeting with UK Minister for the Overseas Territories – March 2024
- Pre-Joint Ministerial Council Meeting with other UKOTA Members – September 2024;
- Caribbean Overseas Territories Caucus Meeting – October 2024
- Joint Ministerial Council meeting with the United Kingdom Government – November 2024

# Information Rights Unit

## Nature and Scope of Activities

This small team, consisting of an Information Rights Coordinator and Information Rights Analyst, leads on Freedom of Information (FOI) and Data Protection across the public service.

The Information Rights Unit (IRU) are business partners who enable success by reviewing statutory, regulatory and policy requirements, developing and maintaining tools and resources for information rights practice, training public servants at all levels, and providing procedural advice and support on good practice considerations – especially to our information rights practitioners.

As champions for transparency, accountability, public participation in national decision making, and the ethical use of personal data, the IRU help teams earn the trust of the people we serve.

Resourcing its central coordination effort drives organisational change to continually improve government operations and demonstrate accountability. The IRU work most closely with Information Managers appointed under the Freedom of Information Act, Data Protection Leaders appointed under the Cayman Islands Government Privacy Policy and equivalent operational leads in statutory authorities and government companies, heads of professional or functional areas with relevant inter-ministerial responsibilities, and senior leaders.



The Information Rights Unit raising awareness on Data Protection Day

The Information Rights Unit leads on Freedom of Information and Data Protection across the public service.

## Overview of Key Achievements and Highlights during 2024

→ The IRU delivered 45 proactive training and awareness sessions this year.

The IRU's key classroom training courses are two different 15-hour intensive sessions for information rights practitioners across the public sector – Information Manager Basic Training and Data Protection Basic Training. Across the six practitioner courses delivered in 2024, the IRU certified 31 public servants as Information Managers and 67 public servants to be effective Data Protection Leaders or take on regular operational responsibility for data protection in their teams. They also developed a new five-hour “crash course” Data Protection for Process Owners to familiarise themselves with their responsibilities, and they continue to develop and deliver a series of practical workshops for Data Protection Leaders on key topics.

In addition to the classroom training courses that have been developed specifically for the Cayman Islands Government and are delivered by our team, the IRU took advantage of the capabilities of the new Learning Management System implemented by the Civil Service College and updated its introductory online, on-demand courses to be more interactive and engaging. The IRU also continues to participate in each in-person New Employee Orientation session, a mandatory training for all new hires, to ensure new civil servants are aware of their responsibilities.

The core of the IRU's work is assisting public servants to comply with information rights legislation and policies. On 1,258 separate occasions in 2024, they provided relevant and practical advice by email, in person, over the telephone, during meetings, and through other channels where public servants are able to reach them. The IRU also continued to maintain four websites with data protection and FOI resources in order to facilitate good practice and allow public servants to find the resources and information they need when they need it.

In addition to their annual review of the Cayman Islands Government Privacy Policy that included updating templates issued for the development of data protection policies and privacy notices in the Civil Service, the IRU have been working with various partners to consider new approaches to proactive publication of government information and we also revamped our introductory training on the Freedom of Information Act.

# Protocol Office

## Nature and Scope of Activities

The Protocol Office has responsibility for an extensive range of protocol matters including:

- Planning, organising and facilitating official diplomatic visits to the Cayman Islands;
- Facilitating visits by Heads of State, Heads of Government and senior Ministers;
- Administering the Cayman Islands Flag Scheme; organising various official occasions and ceremonies;
- Administering honours and awards within the Cayman Islands honours system;
- Organising ceremonial events and official funerals;
- Offering airport transport courtesies to Government officials;
- Providing protocol and etiquette training for Government entities and community groups; and
- Managing of Heroes Square.

The Protocol Office also provides expert advice to the Premier, Cabinet, Government departments and members of the community.

## Governance

The Protocol Office is guided by and advises on the Coat of Arms, Flag and National Song Act (2005 Revision), as well as the Cayman Islands Order of Precedence.

The Protocol Office provides expert advice to the Premier, Cabinet, Government departments and members of the community.

## Overview of Key Achievements and Highlights during 2024

In 2024, the key achievements and highlights for the Protocol Office were as follows:

### → January

- Protocol services given to the Order of the Cayman Islands Council for preparations of medals and Investiture on National Heroes Day.
- National Heroes Day Ceremony - Celebrating Cultural Artist & Creatives
- Facilitated courtesy visits by:
  - Caribbean Development Bank;
  - Swiss Ambassador to the UK; and
  - Organisation for Economic Co-operation and Development (OECD) Forum representative.



*National Heroes Day Ceremony 2024: Celebrating Cultural Artist & Creatives*



*Her Excellency the Governor at National Heroes Day 2024*

#### → February

- Provided strategic advice to the following:
  - HMCI preparation for the MV Dawn guided tour;
  - Ministry of Border Control and Culture, Post Office conference preparation; and
  - Flag protocol procedure – flags at half mast for passing of His Excellency the President of Namibia.
  - Facilitated courtesy visit by:
    - Lord Sharpe of Epsom, Parliamentary Under Secretary of State for the Home Office.

#### → March

- Provided strategic advice to the following:
  - Custom and Border Control use of royal cipher on uniforms; and
  - Cayman Islands Airports Authority - use of royal photographs.
  - Coordinated the Fly the Flag for Commonwealth Day.
  - Facilitated courtesy visits by:
    - Zimbabwe's Non-Resident Ambassador Chikawa; and
    - Chief Justice of the Turks and Caicos.

#### → April

- Coordinated and aided at the Deputy Governor's G6 Conference.

#### → May

- Training and development of:
  - Youth Services Unit, CARICOM Ambassador Training;
  - Protocol Liaison;
  - Protocol Volunteer; and
  - Driver training.
- Facilitated courtesy visit by:

- Representatives of the Colombian Embassy in Jamaica.

#### → June

- Protocol assisted with the preparations for National Events and Ceremonies as follows:
  - HM the King's Birthday Parade and Ceremony;
  - Caribbean Postal Union 26th Annual Conference & Universal Postal Union Strategy Development Regional Roundtable;
  - The Official Funeral of Mr. Donovan Ebanks, MBE, the First Deputy Governor of the Cayman Islands Government.
- Facilitated courtesy visit by:
  - Philippines Embassy Delegation.



*His Majesty the King's Birthday Parade and Ceremony*



*His Majesty the King's Birthday Parade and Ceremony*

#### → July

- Provided diplomatic support for Hurricane Aid relief:
  - Ministry of Foreign Affairs, Grenada; and
  - Ministry of Foreign Affairs, St. Vincent.
- Facilitated courtesy visits by:
  - Zimbabwe's Non-Resident Ambassador Chikawa; and
  - Lord Sir Lindsay Hoyle Speaker of the House of Commons, UK.

## → August

Training and development:

- Ministry of Tourism and Ports – Conference courtesies and procedures.

## → September

Facilitated courtesy visit by:

- US Consul General of Kingston, Jamaica.
- Coordinated and assisted with State of the Industry of Tourism Conference.

## → October

Protocol assisted with the preparations for conferences and events as follows:

- Caribbean Development Bank Symposium; and
- Pirate's Week steering committee meetings.
- Facilitated courtesy visits by:
  - The Right Honourable Lord Lancaster of Kimbolton; and
  - Canadian High Commissioner.

## → November

Protocol assisted the Veterans Association with preparations for the Remembrance Sunday Ceremony and Parade.



*Remembrance Sunday*



*Remembrance Sunday*

## → December

Coordinated airport courtesies and arrival of Olympian, Mr. Jordon Crooks

# Cayman Islands Government Office – United Kingdom

## Nature and Scope of Activities

Established in 1982, the Cayman Islands Government Office in the United Kingdom (CIGO-UK) serves as the official representation of the Cayman Islands Government in the UK. CIGO-UK facilitates activities that create unique opportunities for the Cayman Islands Government, people and businesses; and provides policy and strategic support to Cayman Islands Government entities.

CIGO-UK also coordinates and supports events that celebrate and promote the Cayman Islands in the UK, as well as opportunities for fellowship amongst Caymanians overseas, and serves as a contact point to Caymanians (especially Caymanian students) and other stakeholders in the UK.

Through its work, CIGO-UK develops alliances and relationships to promote a better economic, social, cultural and political understanding of the Cayman Islands and to strengthen the country's relationship with the UK other key stakeholders.

CIGO-UK facilitates activities that create unique opportunities for the Cayman Islands Government, people and businesses.

## Overview of Key Achievements and Highlights during 2024

In 2024, the Cayman Islands Representative to the UK attended 116 ceremonial events, official meetings, conferences, and official functions on behalf of the Cayman Islands Government. Among those events, she attended the Commonwealth Day Service of Celebration at Westminster Abbey, the House of Commons Overseas Territories Speakers Conference, the State Opening of the UK Parliament, the Labour and Conservative Party Conferences, the UK-Caribbean Trade and Investment Forum, the National Service of Remembrance at the Cenotaph, and the reception at Buckingham Palace in honour of the Diplomatic Corps.



*Stephen Doughty MP, Minister for the UK Overseas Territories and Dr. Tasha Ebanks Garcia, Cayman Islands Representative to the UK following the State Opening of Parliament in July 2024 which marked the formal start of the parliamentary year and set out the government's agenda.*



*The Rt Hon. Sir Lindsay Hoyle MP, Speaker of the House of Commons and Dr. Tasha Ebanks Garcia, Cayman Islands Representative to the UK at a reception in the State Rooms, Speaker's House, in the Palace of Westminster following the State Opening of Parliament in July 2024.*



Sir Alden McLaughlin and the then UK Overseas Territories Minister David Rutley MP\* at a reception celebrating the 75th Anniversary of the Commonwealth hosted by the 6th Commonwealth Secretary General, The Rt Hon. Patricia Scotland KC.  
\* Mr Rutley stood down at the UK General Election, 4 July '24



Cayman Department of Environment delegation to the 2024 Blue Belt Symposium and Shadow Minister for Climate Change and Net Zero Kerry McCarthy MP\*  
\* Following the UK General Election on 4 July '24, Ms McCarthy was appointed Minister at the Department for Energy Security and Net Zero.



The Cayman Islands delegation to the GO Climate Finance Forum in Brussels, Belgium. This event brought together over 130 participants, including climate finance experts, government officials, private sector representatives, civil society members, and youth networks. The forum's goal is to strengthen cooperation between territories and develop operational strategies and roadmaps for accessing financing to promote climate change resilience and energy transition.



Cayman Islands Youth Delegation to COP28 pictured with Minister Graham Stuart, Minister of State for Climate of the United Kingdom and Dr Tasha Ebanks Garcia, Cayman Islands Representative to the UK

The Cayman Islands Government Office UK (CIGO-UK), in partnership with the Cayman Islands Government Department of Environment, produced a feature-length film *Our Global Ocean: The Planet's Blue Heart*. This compelling film delves into the challenges our blue planet faces, the resilience of its ecosystems, and the efforts underway to protect the ocean. The film debuted at a private screening in London attended by NGOs, UK civil servants and other stakeholders and a YouTube launch on 6 December 2024. In 2025 this film will be the center-piece of engagements with UK Parliamentarians, HMG, NGO's and other stakeholders.

In 2024, CIGO-UK delivered the fourth annual Cayman Day in the UK on behalf of the Office of the Premier. Cayman Day in the UK brings Caymanians and friends together to celebrate Caymanian culture and heritage and reinforces national identity and a sense of belonging among the Cayman community in the UK.



# Celebrate Cayman

## Nature and Scope of Activities

Celebrate Cayman was created in 2018 to coordinate initiatives focused on discovering the Cayman Islands' history, engendering national pride, engaging, educating, and inspiring youth, celebrating our diversity and encouraging connection, and nurturing a spirit of a cultural community. These activities were underpinned by two national milestones: the 60th anniversary of the Cayman Islands Coat of Arms and the 60th anniversary of the Cayman Islands' first written constitution.

The Government designated 2021 as the year of 'Celebrating Our Seafaring Heritage' and Celebrate Cayman was delegated responsibility to develop a registry to identify and record the names of seafarers that would facilitate the award process. This was an important, natural next step in the Government's national campaign called 'Celebrate Cayman' to reinforce our cultural identity following on from the 60th anniversary of the Coat of Arms, our first symbol of national identity in 2018-2019 and then the 60th anniversary of our first written constitution in 2019-2020.

## Our People

- Staff Profile – 100% Caymanian
- Two full-time civil servants

Celebrate Cayman was created to reinforce our cultural identity following on from the 60th anniversary of the Cayman Islands Coat of Arms.

## Overview of Key Achievements and Highlights during 2024

### → Seafarers Registry

The Cayman Islands Seafarers Registry is a searchable national registry that contains information about seafarers and their contributions to seafaring. For the first time, the Cayman Islands has a public resource explicitly dedicated to capturing and cataloguing information about seafarers.

The Registry, launched in late May 2020, is a resource that supports the people of the Cayman Islands in identifying, retaining, preserving, researching, teaching, and celebrating their heritage and culture. It also helps ensure that future generations can learn about and experience our Islands' unique cultural heritage.

In collaboration with the Strategic Innovation Unit within the Cabinet Office, the teams mapped out a new direction for the Registry in the last half of 2023. After selecting new vendor services, Celebrate Cayman are in the advanced stages of a new rollout for the Registry. In the meantime, registration has continued, and is within sight of a 3,000-record milestone for the Registry.

Celebrate Cayman had a soft launch in June 2024, and the response was very positive. This allowed Celebrate Cayman to catch a few issues. Additionally, through open discussion with users, they made some beneficial adjustments to the site. Celebrate Cayman is now planning a major launch event in June of 2025.

### → Women's Right to Vote in the Cayman Islands

Celebrate Cayman, in partnership with the Department of Communications, launched a high-level media project to continue highlighting and celebrating the lives and achievements of these four Caymanian women.

In August 1948, 24 bold and courageous women of the Cayman Islands signed a petition demanding that they be given the right to vote in elections held that day. The petition did not succeed, but a seed was planted, which led to another petition in 1957. This time, 358 women signed and delivered the petition to the commissioner on the 29th day of May 1957. This petition was successful, and on December 8, 1958, a law was passed that removed any disqualifications for women to vote. This became Law 2 of 1959. On September 16, 1959, the first General Election after women got the right to vote, four phenomenal women made history by accepting nominations to run for office. They were:

| Name                       | Location    |
|----------------------------|-------------|
| Mrs. Lilly Birdell Jackson | West Bay    |
| Mrs. Ethel R. Cook-Bodden  | George Town |
| Mrs. Francine Jackson      | Bodden Town |
| Mrs. Laurel Watler         | Bodden Town |

### → National Heroes Day 2024

The Annual National Heroes Day celebrations are the most revered and celebrated events in the Cayman Islands. It is a time when all Caymanians come together to reflect on and celebrate our Nation Builders, expound on our people's achievements, and take stock of the long and arduous journey from long ago. The event is held mid-morning on a public holiday dedicated to the Honouring of our National Heroes. After the formal ceremony has been completed, the Government issues an open invitation for all to celebrate with those receiving awards in traditional ways, providing food, music and games of all sorts for all ages. This year, the celebrations were moved to the afternoon instead of immediately following the ceremony. Celebrate Cayman was commissioned to organise the 4-hour event. Festivities began at 4 pm on Cardinal Avenue with stage performances by local entertainers:

- Drum Circle by Randy and Nasaria Chollette
- Impulz Band
- Radiance Dance Studios
- Regeneration Band
- Sookie and Zeekiel Comedy Duo
- Swanky Kitchen Band

Games of all sorts were available, as well as local food and non-alcoholic refreshments for all to enjoy. The evening ended with a fantastic fireworks display, watched by a crowd of approximately 2,500 people.



→ **The 80th Anniversary of D-Day:** The Largest Naval, Air and Land Operation in History D-Day 80, on Thursday, 6 June 2024, offered the world an opportunity to come together to remember all those whose sacrifice and determination helped to end the Second World War (WWII).

In the United Kingdom, beacons are lit to commemorate critical national occasions. British territories adopted that custom, and here in the Cayman Islands, a beacon-lighting Ceremony was held at Pedro St James as our contribution to the tradition. While inclement weather interrupted the evening's programme, the Beacon Lighting Ceremony was proudly carried out as planned by the Cayman Islands Veterans Association members.



80th Anniversary of D-Day Beacon Lighting Ceremony

# Strategic Innovation Unit

## Nature and Scope of Activities

The Strategic Innovation Unit (SIU), with a dedicated team of two persons, is at the forefront of driving digital transformation within the Cabinet Office and wider public service. With a focus on implementing agile and innovative solutions, our Unit works across Government to promote digital efficiency, policy modernisation, and service agility. Our key activities include:

- Developing and implementing strategic innovation initiatives government-wide: the Unit plays a crucial role in enhancing public service delivery by integrating advanced innovative solutions across all government operations.
- Expert guidance and innovative problem-solving: Providing expert guidance on digital transformation and identifying innovative solutions to departmental challenges, the SIU fosters a culture of continuous improvement and adaptation within the public service.
- Building partnerships: Collaborating with both local and international partners to leverage best practices and technologies for the benefit of the public service.
- Cultivating buy-in for innovation and digital transformation: Through strategic meetings, discussions, and networking with key stakeholders, SIU is dedicated to building consensus and support for a culture of innovation within the public service. Our approach emphasises the importance of engaging leadership and influencers to champion digital-first thinking and innovative practices across government departments.

The SIU's contributions are vital to fostering a government that is not only digitally enabled but also agile and forward-thinking. Through strategic collaborations and a focus on consensus-building among key stakeholders, the SIU is laying the groundwork for a public service that is innovative, adaptable, and prepared for the challenges of tomorrow. As the SIU continues to engage with and inspire change within the Government, it stands as a key architect in the Cayman Islands' path to a comprehensive and inclusive digital transformation.

The Strategic Innovation Unit delivers expert guidance and spearheading initiatives in technological and digital innovation, serving Government departments to foster a future-ready public service.

## Overview of Key Achievements and Highlights during 2024

Given that the SIU delivers expert guidance and spearheads initiatives in technological and digital innovation, serving government departments to foster a future-ready public service, it achieved the following in 2024:

→ **National Seafarers Website Redevelopment:** On behalf of Celebrate Cayman, the SIU completed the redevelopment of the National Seafarers website, establishing a centralised platform for comprehensive information on the seafaring community.

→ **Kearney Gomez Doppler Radar:** the SIU provided project management support to the Cayman Islands National Weather Service (CINWS), which led to the successful restoration of the Kearney Gomez Doppler Radar to full operational status just before the hurricane season, reinforcing national preparedness.

→ **Severe Weather Battle Rhythm:** the SIU developed a proactive rhythm and communication strategy for CINWS, ensuring timely and effective dissemination of critical weather information and introduced a new WhatsApp channel to expand access to vital updates for consumers.

→ **Strategic Acquisitions:** the SIU facilitated critical procurements for CINWS, securing infrastructure, tools, and assets essential for its operations, ensuring improved service delivery and resilience.

→ **Asset Disbursement and Installation:** the SIU managed the disbursement and installation of new technological assets, equipping staff with modern tools to enhance efficiency within the Cabinet Office.

→ **CINWS Branding:** the SIU undertook a comprehensive rebranding of CINWS communications, modernising the visual identity and content to align with international standards and public expectations for release in quarter 1 of 2025.

→ **Board/Committees Tracking:** the SIU developed a tracking mechanism for the boards and committees within the remit of the Cabinet Office, improving oversight and ensuring streamlined updates for the Government.

# Internal & External Audit Updates

The Portfolio is compliant and has submitted and met all relevant legislative deadlines.

# Contact Information

## Cabinet Secretariat & Appeals Tribunal Secretariat

4th Floor Government Administration Bldg.  
Box 105, 133 Elgin Avenue, George Town  
Grand Cayman KY1-9000  
Tel: (345) 244-2208  
Email: CabinetOffice@gov.ky  
Appeals Tribunal Matters Email: IAT@gov.ky  
Website: [www.cabinetoffice.gov.ky](http://www.cabinetoffice.gov.ky)

## Policy Coordination Unit

4th Floor Government Administration Bldg.  
Box 105, 133 Elgin Avenue, George Town  
Grand Cayman KY1-9000  
Tel: (345) 244-2206  
Email: PolicyCoordination@gov.ky  
Website: [www.cabinetoffice.gov.ky](http://www.cabinetoffice.gov.ky)

## National Council for Persons with Disabilities

Box 105, 133 Elgin Avenue, George Town  
Grand Cayman KY1-9000  
Tel: (345) 244-2290  
Email: DisabilityCouncil@gov.ky  
Website: [www.disabilitycouncil.gov.ky](http://www.disabilitycouncil.gov.ky)

## Council of Older Persons

Box 105, 133 Elgin Avenue, George Town  
Grand Cayman KY1-9000  
Tel: (345) 244-2258  
Email: OlderPersonsCouncil@gov.ky  
Website: [www.gov.ky/olderpersonscouncil](http://www.gov.ky/olderpersonscouncil)

## Department of Communications

2nd Floor Government Administration Bldg.  
Box 105, 133 Elgin Avenue, George Town  
Grand Cayman KY1-9000  
Tel: (345) 949-7900  
Email: [communications@gov.ky](mailto:communications@gov.ky)  
Website: <https://www.gov.ky/communications/>

## Hazard Management of the Cayman Islands

3rd Floor Government Administration Building  
Box 118, 133 Elgin Avenue, George Town  
Grand Cayman KY1-9000  
Tel: (345) 945-4624  
Email: [hmci@gov.ky](mailto:hmci@gov.ky)  
Website: <https://www.caymanprepared.ky>

## Cayman Islands National Weather Service

#88A Owen Roberts Dr. George Town,  
Grand Cayman, Cayman Islands  
Tel: (345) 945-5773 or (345) 943-7070 ext. 5829  
Email: [met.office@gov.ky](mailto:met.office@gov.ky)  
FOI Email: [foi.nws@gov.ky](mailto:foi.nws@gov.ky)  
Website: <https://www.weather.gov.ky/>

## Radio Cayman

Box 110, Broadcasting House, 71B  
Elgin Avenue,  
Grand Cayman KY1-1102  
Email: [rcsales@gov.ky](mailto:rcsales@gov.ky) or [rcnews@gov.ky](mailto:rcnews@gov.ky)

## Freedom of Information Unit

4th Floor Government Administration Bldg.  
Box 105, 133 Elgin Avenue, George Town  
Grand Cayman KY1-9000  
Tel: (345) 244-3609  
Emails: [foi@gov.ky](mailto:foi@gov.ky)

## Information Rights Unit

4th Floor Government Administration Bldg.  
Box 105, 133 Elgin Avenue, George Town  
Grand Cayman KY1-9000  
Tel: (345) 244-3607  
Email: [informationrights@gov.ky](mailto:informationrights@gov.ky)

## Protocol Office

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Box 105, 133 Elgin Avenue, George Town  
Grand Cayman KY1-9000  
Tel: (345) 244-3612  
Email: [protocol@gov.ky](mailto:protocol@gov.ky)  
Website: [www.cabinetoffice.gov.ky](http://www.cabinetoffice.gov.ky)

## Celebrate Cayman Project Team

4th Floor Government Administration Bldg.  
Box 105, 133 Elgin Avenue, George Town  
Grand Cayman KY1-9000  
Email: [celebratecayman@gov.ky](mailto:celebratecayman@gov.ky)  
Website: [www.celebratecayman.ky/contact](http://www.celebratecayman.ky/contact)

## Strategic Innovation Unit

4th Floor Government Administration Bldg.  
Box 105, 133 Elgin Avenue, George Town  
Grand Cayman KY1-9000  
Email: [innovation@gov.ky](mailto:innovation@gov.ky)  
Tel: (345) 244-3612  
Website: [www.cabinetoffice.gov.ky](http://www.cabinetoffice.gov.ky)

# Appendix 1:

Financial Statements for the year ended  
31st December 2024



**GOVERNMENT OF THE CAYMAN ISLANDS**

**CABINET OFFICE**

**AUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31 DECEMBER 2024**

# **CABINET OFFICE**

## **Financial Statements for the year ended 31 December 2024**

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## STATEMENT OF RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

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

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

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

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

The financial statements fairly present the financial position, financial performance, changes in net worth and cash flows of the Cabinet Office for the financial year ended 31 December 2024.

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

- (a) completely and reliably reflect the financial transactions of the Cabinet Office for the year ended 31 December 2024;
- (b) fairly reflect the financial position as at 31 December 2024 and performance for the year ended 31 December 2024;
- (c) comply with International Public Sector Accounting Standards as set out by International Public Sector Accounting Standards Board. 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 statements. We have provided the Office of the Auditor General access to all the information necessary to conduct the audit in accordance with International Standards on Auditing.

Samuel Rose, JP  
Cabinet Secretary & Chief Officer

Date 3 July 2025

Emma Linney  
Acting Chief Financial Officer

Date 3 July 2025

## AUDITOR GENERAL'S REPORT

To the Members of Parliament and the Chief Officer of Cabinet Office

### Opinion

I have audited the financial statements of Cabinet Office (the "Office"), which comprise the statement of financial position as at 31 December 2024 and the statement of financial performance, statement of changes in net worth and cash flows statement for the year ended 31 December 2024, and notes to the financial statements, including a summary of significant accounting policies as set out on pages 11 to 47.

In my opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Office as at 31 December 2024 and its financial performance and its cash flows for the year ended 31 December 2024 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 in accordance with the International Ethics Standards Board for Accountants' *Code of Ethics for Professional Accountants (IESBA Code)*, together with the ethical requirements that are relevant to my audit of the financial statements in the Cayman Islands, and I have fulfilled my other ethical responsibilities in accordance with these requirements and the IESBA Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

### Emphasis of Matter

As outlined in note 24 of the financial statements, the Cabinet authorised supplementary appropriations for the Office under section 12 of the Public Management and Finance Act (2020 Revision) ("PMFA"), increasing its 2024 operating budget by \$597,000 and the capital budget by \$2,003,000. A supplementary Appropriations Bill for the additional funding was not introduced in Parliament by 31 March 2025 as required by section 12(6) of the PMFA. My opinion is not qualified with respect to this matter. My opinion is not qualified with respect to this matter.

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with International Public Sector Accounting Standards and for such internal control as management determines is necessary to enable the preparation 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's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Office or to cease operations, or has no realistic

## AUDITOR GENERAL'S REPORT (continued)

alternative but to do so. Those charged with governance are responsible for overseeing the Office's financial reporting process.

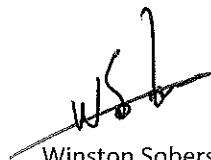
### Auditor's Responsibilities for the Audit of the Financial Statements

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

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's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Office's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Office 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.



Winston Sobers FCCA, CFE  
Acting Auditor General

3 July 2025  
Cayman Islands

**CABINET OFFICE**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 DECEMBER 2024**  
**(Expressed in Cayman Islands Dollars)**

| Prior Year<br>Actual<br>CI\$000 |                                  | Note | Current<br>Year<br>Actual<br>CI\$000 | Original<br>Budget<br>CI\$000 | Final<br>Budget<br>CI\$000 | Variance (Original<br>vs Actual)<br>CI\$000 |
|---------------------------------|----------------------------------|------|--------------------------------------|-------------------------------|----------------------------|---------------------------------------------|
| <b>Current Assets</b>           |                                  |      |                                      |                               |                            |                                             |
| 6,821                           | Cash and cash equivalents        | 2    | 5,708                                | 6,653                         | 6,653                      | 945                                         |
| 2,930                           | Trade receivables                | 3    | 820                                  | 1,446                         | 1,446                      | 626                                         |
| 524                             | Other receivables                | 3    | 3,308                                | 677                           | 677                        | (2,631)                                     |
| -                               | Inventories                      |      | 85                                   | -                             | -                          | (85)                                        |
| 119                             | Prepayments                      | 4    | 1,674                                | 81                            | 81                         | (1,593)                                     |
| <b>10,394</b>                   | <b>Total Current Assets</b>      |      | <b>11,595</b>                        | <b>8,857</b>                  | <b>8,857</b>               | <b>(2,738)</b>                              |
| <b>Non-Current Assets</b>       |                                  |      |                                      |                               |                            |                                             |
| -                               | Trade receivables                | 3    | -                                    | 126                           | 126                        | 126                                         |
| 1,112                           | Property, plant and equipment    | 5    | 3,635                                | 9,296                         | 2,771                      | 5,661                                       |
| 1                               | Intangible assets                | 6    | 16                                   | 126                           | 126                        | 110                                         |
| <b>1,113</b>                    | <b>Total Non-Current Assets</b>  |      | <b>3,651</b>                         | <b>9,548</b>                  | <b>3,023</b>               | <b>5,897</b>                                |
| <b>11,508</b>                   | <b>Total Assets</b>              |      | <b>15,246</b>                        | <b>18,405</b>                 | <b>11,880</b>              | <b>3,159</b>                                |
| <b>Current Liabilities</b>      |                                  |      |                                      |                               |                            |                                             |
| 2                               | Trade payables                   | 7    | 35                                   | 53                            | 53                         | 18                                          |
| 469                             | Accruals and other liabilities   | 7    | 897                                  | 731                           | 731                        | (166)                                       |
| 52                              | Unearned revenue                 | 8    | 44                                   | 5                             | 5                          | (39)                                        |
| 369                             | Employee entitlements            | 9    | 405                                  | 324                           | 324                        | (81)                                        |
| 12                              | Provisions                       | 21   | 18                                   | -                             | -                          | (18)                                        |
| 2,230                           | Surplus Payable                  | 10   | 1,576                                | -                             | -                          | (1,576)                                     |
| <b>3,134</b>                    | <b>Total Current Liabilities</b> |      | <b>2,975</b>                         | <b>1,113</b>                  | <b>1,113</b>               | <b>(1,862)</b>                              |
| <b>3,134</b>                    | <b>Total Liabilities</b>         |      | <b>2,975</b>                         | <b>1,113</b>                  | <b>1,113</b>               | <b>(1,862)</b>                              |
| <b>8,374</b>                    | <b>Net Assets</b>                |      | <b>12,271</b>                        | <b>17,292</b>                 | <b>10,767</b>              | <b>5,021</b>                                |
| <b>Equity</b>                   |                                  |      |                                      |                               |                            |                                             |
| 8,184                           | Contributed capital              |      | 12,081                               | 17,102                        | 10,577                     | 5,021                                       |
| 190                             | Revaluation reserve              |      | 190                                  | 190                           | 190                        | -                                           |
| <b>8,374</b>                    | <b>Total net assets/equity</b>   |      | <b>12,271</b>                        | <b>17,292</b>                 | <b>10,767</b>              | <b>5,021</b>                                |

The accounting policies and notes on pages 11-47 form an integral part of these financial statements.

**CABINET OFFICE**  
**STATEMENT OF FINANCIAL PERFORMANCE**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**  
**(Expressed in Cayman Islands Dollars)**

| Prior<br>Year<br>Actual<br>CI\$000 |                                                                  | Note             | Current Year<br>Actual<br>CI\$000 | Original<br>Budget<br>CI\$000 | Final<br>Budget<br>CI\$000 | Variance<br>(Original vs<br>Actual)<br>CI\$000 |
|------------------------------------|------------------------------------------------------------------|------------------|-----------------------------------|-------------------------------|----------------------------|------------------------------------------------|
|                                    | <b>Revenue</b>                                                   |                  |                                   |                               |                            |                                                |
| 14,420                             | Sales of goods and services                                      | <b>11</b>        | 19,082                            | 19,082                        | 18,884                     | -                                              |
| 120                                | Investment revenue                                               | <b>12</b>        | 138                               | -                             | -                          | (138)                                          |
| -                                  | Other revenue                                                    |                  | 147                               | -                             | -                          | (147)                                          |
| <b>14,540</b>                      | <b>Total Revenue</b>                                             |                  | <b>19,367</b>                     | <b>19,082</b>                 | <b>18,884</b>              | <b>(285)</b>                                   |
|                                    | <b>Expenses</b>                                                  |                  |                                   |                               |                            |                                                |
| 9,131                              | Personnel costs                                                  | <b>13</b>        | 12,661                            | 13,011                        | 12,968                     | 350                                            |
| 3,068                              | Supplies and consumables                                         | <b>14</b>        | 4,453                             | 5,316                         | 5,161                      | 863                                            |
| 171                                | Leases                                                           | <b>14</b>        | 273                               | 235                           | 235                        | (38)                                           |
| 180                                | Depreciation and amortization                                    | <b>5 &amp; 6</b> | 395                               | 520                           | 520                        | 125                                            |
| (68)                               | Losses/(Net Gains) on financial<br>and non-financial instruments | <b>15</b>        | 3                                 | -                             | -                          | (3)                                            |
| -                                  | Litigation Cost                                                  |                  | 6                                 | -                             | -                          | (6)                                            |
| <b>12,482</b>                      | <b>Total Expenses</b>                                            |                  | <b>17,791</b>                     | <b>19,082</b>                 | <b>18,884</b>              | <b>1,291</b>                                   |
| <b>2,058</b>                       | <b>Surplus for the year</b>                                      |                  | <b>1,576</b>                      | <b>-</b>                      | <b>-</b>                   | <b>(1,576)</b>                                 |

The accounting policies and notes on pages 11-47 form an integral part of these financial statements.

**CABINET OFFICE**  
**STATEMENT OF CHANGES IN NET WORTH**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**  
**(Expressed in Cayman Islands Dollars)**

|                                                            | Note | Contributed<br>Capital | Revaluation<br>Reserve | Accumulated<br>Surplus/<br>(deficits) | Total<br>Net worth | Original<br>Budget | Final<br>Budget | Variance<br>(Original<br>vs<br>Actual) |
|------------------------------------------------------------|------|------------------------|------------------------|---------------------------------------|--------------------|--------------------|-----------------|----------------------------------------|
| <b>Balance at 1 January 2023</b>                           |      | <b>7,709</b>           | <b>190</b>             | <b>29</b>                             | <b>7,928</b>       | <b>7,927</b>       | <b>7,858</b>    | <b>(1)</b>                             |
| Prior year adjustments                                     |      | 1                      | -                      | -                                     | 1                  | -                  | -               | (1)                                    |
| <b>Restated balance</b>                                    |      | <b>7,710</b>           | <b>190</b>             | <b>29</b>                             | <b>7,929</b>       | <b>7,927</b>       | <b>7,858</b>    | <b>(2)</b>                             |
| <b>Changes in net worth for 2023</b>                       |      |                        |                        |                                       |                    |                    |                 |                                        |
| Prior year adjustments                                     |      | 171                    | -                      | -                                     | 171                | -                  | -               | (171)                                  |
| Equity investment from Cabinet                             | 3    | 273                    | -                      | -                                     | 273                | 150                | 589             | (123)                                  |
| Repayment of surplus to Cabinet                            |      | -                      | -                      | (2,058)                               | (2,058)            | -                  | -               | 2,058                                  |
| Surplus for the year                                       |      | -                      | -                      | 2,058                                 | 2,058              | -                  | -               | (2,058)                                |
| <b>Total recognized revenues and expenses for the year</b> |      | <b>445</b>             | <b>-</b>               | <b>-</b>                              | <b>445</b>         | <b>150</b>         | <b>589</b>      | <b>(295)</b>                           |
| <b>Balance at 31 December 2023</b>                         |      | <b>8,155</b>           | <b>190</b>             | <b>29</b>                             | <b>8,374</b>       | <b>8,077</b>       | <b>8,447</b>    | <b>(297)</b>                           |

The accounting policies and notes on pages 11-47 form an integral part of these financial statements.

**CABINET OFFICE**  
**STATEMENT OF CHANGES IN NET WORTH**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**  
**(Expressed in Cayman Islands Dollars)**

**(continued)**

|                                                               | Note      | Contributed<br>Capital | Revaluation<br>Reserve | Accumulated<br>Surplus/<br>(deficits) | Total<br>Net worth | Original<br>Budget | Final<br>Budget | Variance<br>(Original<br>vs<br>Actual) |
|---------------------------------------------------------------|-----------|------------------------|------------------------|---------------------------------------|--------------------|--------------------|-----------------|----------------------------------------|
| <b>Balance at 1 January 2024</b>                              |           | <b>8,155</b>           | <b>190</b>             | <b>29</b>                             | <b>8,374</b>       | <b>8,762</b>       | <b>8,447</b>    | <b>388</b>                             |
| Prior Year Adjustments                                        |           | (203)                  | -                      | -                                     | (203)              | -                  | -               | 203                                    |
| <b>Restated balance</b>                                       |           | <b>7,952</b>           | <b>190</b>             | <b>29</b>                             | <b>8,170</b>       | 8,762              | 8,447           | 591                                    |
| <b>Changes in net worth for 2024</b>                          |           |                        |                        |                                       |                    |                    |                 |                                        |
| Transfers in                                                  | <b>26</b> | 3,521                  | -                      | -                                     | <b>3,521</b>       | -                  | -               | (3,521)                                |
| Equity Investment from Cabinet                                | <b>3</b>  | 580                    | -                      | -                                     | <b>580</b>         | 8,530              | 580             | 7,950                                  |
| <b>Net revenue/expenses recognized directly in net worth.</b> |           | <b>4,101</b>           |                        | <b>-</b>                              | <b>4,101</b>       | 8,530              | 580             | 4,429                                  |
| Repayment of surplus to Cabinet                               |           | -                      | -                      | (1,576)                               | <b>(1,576)</b>     | -                  | -               | 1,576                                  |
| Surplus for the year                                          |           | -                      | -                      | 1,576                                 | <b>1,576</b>       | -                  | -               | (1,576)                                |
| <b>Balance at 31 December 2024</b>                            |           | <b>12,053</b>          | <b>190</b>             | <b>29</b>                             | <b>12,271</b>      | <b>17,292</b>      | <b>9,027</b>    | <b>5,021</b>                           |

The accounting policies and notes on pages 11-47 form an integral part of these financial statements.

**CABINET OFFICE**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**  
**(Expressed in Cayman Islands Dollars)**

| Prior Year<br>Actual |                                                            | Actual<br>Current<br>Year | Original<br>Budget | Final<br>Budget | Variance<br>(Original vs<br>Actual) |
|----------------------|------------------------------------------------------------|---------------------------|--------------------|-----------------|-------------------------------------|
| CI\$'000             |                                                            | CI \$'000                 | CI \$'000          | CI \$'000       | CI \$'000                           |
|                      | <b>Operating Activities</b>                                |                           |                    |                 |                                     |
|                      | <i>Cash received</i>                                       |                           |                    |                 |                                     |
| 1,712                | Sale of goods and services - third party                   | 1,879                     | 1,243              | 1,243           | (636)                               |
| 13,032               | Outputs to Cabinet                                         | 19,019                    | 17,839             | 17,641          | (1,180)                             |
| 120                  | Interest received                                          | 106                       | -                  | -               | (106)                               |
| -                    | Other income                                               | 147                       | -                  | -               | (147)                               |
| 14,864               | Total cash received                                        | 21,151                    | 19,082             | 18,884          | (2,069)                             |
|                      | <i>Cash used</i>                                           |                           |                    |                 |                                     |
| (9,808)              | Personnel costs                                            | (12,541)                  | (13,011)           | (12,968)        | (470)                               |
| (3,925)              | Supplies and consumables                                   | (7,139)                   | (5,235)            | (5,395)         | 1,904                               |
| 117                  | Financing/interest expense                                 | (48)                      | -                  | -               | 48                                  |
| (13,616)             | Total cash used                                            | (19,728)                  | (18,246)           | (18,364)        | 1,482                               |
| 1,248                | Net cash flows from operating activities                   | 1,423                     | 835                | 520             | (588)                               |
|                      | <b>Investing activities</b>                                |                           |                    |                 |                                     |
|                      | <i>Cash used</i>                                           |                           |                    |                 |                                     |
| (124)                | Purchase of property, plant and equipment                  | (580)                     | (6,060)            | (580)           | (5,480)                             |
| (124)                | Total cash used                                            | (580)                     | (6,060)            | (580)           | (5,480)                             |
| (124)                | Net cash flow used in investing activities                 | (580)                     | (6,060)            | (580)           | (5,480)                             |
|                      | <b>Financing activities</b>                                |                           |                    |                 |                                     |
|                      | <i>Cash received</i>                                       |                           |                    |                 |                                     |
| 200                  | Equity investment from Org 40                              | 158                       | 6,060              | 580             | 5,902                               |
| -                    | Transfers in                                               | 116                       | -                  | -               | (116)                               |
| 200                  | Total cash received                                        | 274                       | 6,060              | 580             | 5,786                               |
|                      | <i>Cash used</i>                                           |                           |                    |                 |                                     |
| (654)                | Repayment of Surplus to Org 40                             | (2,230)                   | -                  | -               | 2,230                               |
| (454)                | Total cash used                                            | (2,230)                   | -                  | -               | 2,230                               |
| (454)                | Net cash flows from financing activities                   | (1,956)                   | 6,060              | 580             | 8,016                               |
| 670                  | Net (decrease)/ increase in cash and cash equivalents held | (1,113)                   | 836                | 520             | 1,949                               |
| 6,151                | Cash and cash equivalents at beginning of the year         | 6,821                     | 5,817              | 5,817           | (1,004)                             |
| 6,821                | Cash and cash equivalents at the end of the year           | 5,708                     | 6,653              | 6,337           | 945                                 |

The accounting policies and notes on pages 11-47 form an integral part of these financial statements.

**CABINET OFFICE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**  
**(Expressed in Cayman Islands Dollars)**

**Description and principal activities**

The Cabinet Office (“the Office”) is a Government-owned entity as defined by section 2 of the Public Management and Finance Act (2020 Revision) (“the Act”) and it is domiciled in the Cayman Islands.

Its principal activities and operations include all activities carried out in terms of the outputs purchased by the Premier as defined in the Plan and Estimates for the Government of Cayman Islands for the fiscal year ending 31 December 2024. The Cabinet Office is responsible for Policy Advice and Support, Broadcasting, Communications, National Weather Services and Hazard Management. Further detail of each of these functions can be found in Note 20.

The Cabinet Office has reported the activities and trust monies that it administers on behalf of Cabinet.

**Note 1: Significant Accounting Policies**

These financial statements have been prepared in accordance with International Public Sector Accounting Standards (IPSAS) issued by the International Federation of Accountants and its International Public Sector Accounting Standards Board (IPSASB) 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.

**(a) Basis of preparation**

The financial statements have been prepared on a going concern basis and the accounting policies set out below have been applied consistently to all periods presented. The financial statements are presented in Cayman Islands dollars using the historical cost basis of accounting, except the revaluation method adopted for land and buildings. The figures used in the presentations have been rounded to the nearest thousand.

The financial statements are prepared for the year ended 31 December 2024. The prior year comparison statement in the Statement of Financial Position, Statement of Financial Performance, Statement of Changes in Net Worth and Statement of Cash Flows and related notes are for the prior year ended 31 December 2023.

Segment reporting has been included in accordance with IPSAS 18.

**CABINET OFFICE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**  
**(Expressed in Cayman Islands Dollars)**

**Note 1: Significant Accounting Policies (continued)**

**(a) Basis of preparation (continued)**

**New and revised accounting standards issued that are not yet effective for the financial year beginning 1 January 2024 and not early adopted.**

Certain new accounting standards have been published that are not mandatory for the 31 December 2024 reporting period and have not been early adopted by the Office. The Office's assessment of the impact of these new standards is set out below.

IPSAS 43, Leases issued in January 2022, amended the scope of IPSAS 16 by defining investment property to include both owned investment property and property held by a lessee as a right-of-use asset. IPSAS 43 introduces a right-of-use model that replaces the risks and rewards incidental to ownership model in IPSAS 13, Leases. For lessors, IPSAS 43 substantially carries forward the risks and rewards incidental to ownership model in IPSAS 13. IPSAS 43 has an effective date of January 1, 2025. Earlier application is permitted in certain circumstances. It is anticipated that IPSAS 43 will not have a significant impact on the Office's financial statements. This will be assessed more fully closer to the effective date of adoption, January 1, 2025.

IPSAS 44, Non-current Assets Held for Sale and Discontinued Operations was issued in May 2022. An entity shall apply this amendment for annual financial statements covering periods beginning on or after January 1, 2025. Earlier application is permitted. If an entity applies the amendments for a period beginning before January 1, 2025, it shall disclose that fact and apply IPSAS 44 at the same time. It is anticipated that IPSAS 44 will not have a significant impact on the Office's financial statements. This will be assessed more fully closer to the effective date of adoption, January 1, 2025.

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

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

IPSAS 45 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 recognised and measured. This standard comes into effect on January 1, 2025, with earlier application permitted. It is anticipated that IPSAS 45 will not have a significant

**CABINET OFFICE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**  
**(Expressed in Cayman Islands Dollars)**

**Note 1: Significant Accounting Policies (continued)**

**(a) Basis of preparation (continued)**

**New and revised accounting standards issued that are not yet effective for the financial year beginning 1 January 2024 and not early adopted (continued)**

impact on the Office's financial statements. This will be assessed more fully closer to the effective date of adoption.

IPSAS 46 provides new guidance in a single standard addressing how commonly used measurement bases should be applied in practice. It brings in generic guidance on fair value for the first time and introduces current operational value, a public sector-specific current value measurement basis addressing constituents' views that an alternative current value measurement basis to fair value is needed for certain public sector assets. This standard comes into effect on January 1, 2025, with earlier application permitted. This standard was issued in May 2023 and comes into effect on January 1, 2025, with earlier application permitted. It is anticipated that IPSAS 46 will not have a significant impact on the Office's financial statements. This will be assessed more fully closer to the effective date of adoption, January 1, 2025.

IPSAS 47 is a single source for revenue accounting guidance in the public sector, presenting two accounting models based on a binding arrangement. This new Standard provides focused guidance to help public bodies apply the principles to account for public sector revenue transactions. The effective date for this standard will be for periods beginning January 1, 2026. It is anticipated that IPSAS 47 will not have a significant impact on the Office's financial statements, but this will be assessed more fully closer to the effective date of adoption.

IPSAS 48 provides accounting guidance for transfer expenses, which account for a significant portion of expenditures for many public sector entities. This new Standard fills a significant gap in the IPSASB's literature and guides to help entities account for public sector transfer expense transactions. The effective date for this standard will be for periods beginning January 1, 2026. It is anticipated that IPSAS 48 will not have a significant impact on the Office's financial statements, but this will be assessed more fully closer to the effective date of adoption.

IPSAS 49, Retirement Benefit Plans (issued in November 2023 and effective for periods beginning on or after 1 January 2026) provides a principle-based approach to accounting for retirement benefit plans offering a completed view of their financial activities, assets, and obligations and establishes comprehensive accounting and reporting requirements for the financial statements of retirement benefit plans. It is anticipated that IPSAS 49 will not have a significant impact on the Office's financial statements.

**CABINET OFFICE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**  
**(Expressed in Cayman Islands Dollars)**

**Note 1: Significant Accounting Policies (continued)**

**(a) Basis of preparation (continued)**

**New and revised accounting standards issued that are not yet effective for the financial year beginning 1 January 2024 and not early adopted (continued)**

IPSAS 50, Exploration for and Evaluation of Mineral Resources, and Stripping Costs in the Production Phase of a Surface Mine (Amendments to IPSAS 12), were issued in November 2024 and shall be applied for financial statements covering periods beginning on or after 1 January 2027 and relate to accounting by public sector mining entities. IPSAS 50 and the amendments to IPSAS 12 are not applicable to the Office.

**Changes in Accounting Policies**

When presentation or classification of items in the financial statements is amended or accounting policies are changed, comparative figures are restated to ensure consistency with the current period unless it is impracticable to do so. In the current period, there has not been a restatement to comparative figures.

**(b) Reporting Period**

The reporting period is the year ended 31 December 2024.

**(c) Budget amounts**

The original budget amounts for the year ended 31 December 2024 financial period are as presented in the 2024 and 2025 Budget Statements and approved by the Parliament on 8 December 2023.

Additionally, the Cabinet Office brought forward \$230k of funding from the budget year 2025 into the budget year 2024 for CBO 24 (National Hazard Preparedness, Mitigation, Response and Recovery Services) under Section 9(5) of the Public Management and Finance Act (2020 Revision).

In October 2024, Parliament approved an additional \$2.6M in FY 2024 to increase appropriation CBO 21 Broadcasting of Public Information & On-Air Programmes in the amount of \$597,000 and EI 36 – Equity Investment to Cabinet Office by \$2,003,000 under Section 12 of the Public Management and Finance Act (2020 Revision).

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

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

**CABINET OFFICE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**  
**(Expressed in Cayman Islands Dollars)**

**Note 1: Significant Accounting Policies (continued)**

**(d) Judgments and Estimates**

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

**(e) Cash and Cash Equivalents**

Cash and cash equivalents include cash in hand, deposits held on call with banks, other short-term, highly liquid investments with original maturities of three months or less which are subject to an insignificant risk of changes in value. Although cash and cash equivalents at 31 December 2024 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.

**(f) Prepayments**

The portion of recognised expenditure paid in advance of receiving goods and/or services has been recognised as a prepayment.

**(g) Property, Plant and Equipment**

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

**Asset Revaluation**

In accordance with IPSAS 17, when an item of property, plant, and equipment is revalued, any accumulated depreciation at the date of the revaluation is eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

**CABINET OFFICE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**(Expressed in Cayman Islands Dollars)**

**Note 1: Significant Accounting Policies (continued)**  
**(g) Property, Plant and Equipment (continued)**

Property (land, buildings and structures) were revalued as at 1 January 2021 by in-house professionals with the exception of specialized buildings which were contracted to independent evaluators and are stated at revalued amounts less accumulated depreciation. The next revaluation is set to take place on 1 January 2026.

**Valuation methods**

The property valuations have been prepared in accordance with the standards and the guidance notes provided by the Royal Institute of Chartered Surveyors (RICS). Particular regard should be paid to the following definitions and methodology having been adopted in the assessment of value:

- Fair Value (Market Value) defined in accordance with IFRS 13 Fair Value Measurement as follows: "The price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date."

Fair Value (Existing Use Value) extends the definition of Fair Value (Market Value) in "assuming that the buyer is granted vacant possession of all parts of the property required by the business and disregarding potential alternative uses and any other characteristics of the property that would cause its market value to differ from that needed to replace the remaining service potential at least cost."

- Specialized Assets: specialized assets are those for which no market exists for the current use. Specialized assets are valued using the Depreciated Replacement Cost method (DRC valuation).
- The definition of 'Depreciated Replacement Cost', as contained in the Standards, is as follows: "The current cost of replacing an asset with its modern equivalent asset less deductions for physical deterioration and all relevant forms of obsolescence and optimization."

**Valuation assumptions**

Plant and machinery have only been included in the valuation of building assets where these form an integral part of the fabric of the building (e.g. lifts or air conditioning equipment) or where it performs a task crucial to the continuation of the existing use (e.g. swimming pools). Unless specifically stated otherwise, it is assumed that such items are reflected in the unit building cost.

It is assumed that all properties have the required planning consents and certificates for use and construction. Where Fair Value (or land value in a DRC valuation) relies on obtaining an alternative planning consent, the alternative use has been derived from consideration of prevailing land uses in the immediate area and Local Planning Policies and practice.

**CABINET OFFICE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**Note 1: Significant Accounting Policies (continued)**  
**(g) Property, Plant and Equipment (continued)**

**Valuation assumptions (continued)**

Where an asset has been valued by Depreciated Replacement Cost (DRC) it is subject to the prospect and viability of the asset continuing to be used for the existing use. These valuations do not take into account any form of selling or purchase costs, tax (including Stamp Duty), inflation or finance costs. In the Cayman Islands, there is no tax on property except for Stamp Duty, which is ordinarily required to be paid by a purchaser.

Valuations of each 'specialized building' state their total asset value and the (depreciated) value of the respective building. Those with a depreciated building value greater than \$500,000 also state figures for their 'component' parts. Buildings valued by the investment or comparison methods of valuation also state figures for their respective land values. These do not compute to reflect actual building values but indicate the inherent value attributing to the land only.

Where applicable, the remaining economic life of the building and/or building components has been indicated. This is the period during which the building element is anticipated to have a future useful economic life for its existing purpose.

In preparing the valuations, information has been obtained from the following sources:

- Cayman Islands Government 2002 Asset Register.
- Cayman Islands Government Land Registry Database
- Caymanlandinfo System (Mapping, aerial photography, evidence of comparable sales and lettings).
- Copies of and extracts from leases.
- Architect scaled floor plans.
- Ministries and users / occupiers of operational property assets.

Land areas (where stated) are provided for guidance only and are quoted from the Land Registers or otherwise from Caymanlandinfo database. Any building floor areas supplied have been obtained from one of the following sources:

- Measurements taken on site.
- Measurements extracted from Cayman Islands Government property records.
- Land and Buildings were revalued as entire classes of asset.

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

**CABINET OFFICE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**(Expressed in Cayman Islands Dollars)**

**Note 1: Significant Accounting Policies (continued)**  
**(g) Property, Plant and Equipment (continued)**

| <b><u>Asset Type</u></b>                           | <b><u>Estimated Useful life</u></b>                                         |
|----------------------------------------------------|-----------------------------------------------------------------------------|
| • Buildings and structures                         | 10 – 60 years                                                               |
| • Building fit-out (when accounted for separately) | 5 – 25 years                                                                |
| • Leasehold Improvement                            | shorter of the unexpired period of the lease or the useful life improvement |
| • Computer hardware                                | 3 – 10 years                                                                |
| • Office equipment and furniture                   | 3 – 25 years                                                                |
| • Motor vehicles                                   | 3 – 20 years                                                                |
| • Other equipment                                  | 5 - 20 years                                                                |
| • Plant and Equipment                              | 3 – 10 years                                                                |
| • Infrastructure                                   | 3 – 10 years                                                                |

**Disposals**

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

**(h) Employee Benefits**

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

Pension contributions for employees of the Cabinet Office are paid to the Public Service Pension Fund and administered by the Public Service Pension Board (the “Board”). Contributions of 12% - employer 6% and employee 6% - on basic salary, acting allowance or duty allowance are made to the fund by the Cabinet Office.

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

**CABINET OFFICE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**(Expressed in Cayman Islands Dollars)**

**Note 1: Significant Accounting Policies (continued)**

**(j) Revenue**

Revenue is recognised in the accounting period in which it is earned. Revenue received but not yet earned at the end of the reporting period is recognised as a liability (unearned revenue). The Cabinet Office derives its revenue through the provision of services to Cabinet, to other agencies in government and to third parties. Revenue is recognised based on outputs delivered.

**(k) Expenses**

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

**(l) Operating leases**

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

**(m) Financial Instruments**

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

**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 Office 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.

**CABINET OFFICE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**Note 1: Significant Accounting Policies (continued)**  
**(m) Financial Instruments (continued)**

Below is a summary of the Office's classification and subsequent measurement of financial assets and financial liabilities at amortized cost.

| <b>Financial Asset Type</b> | <b>Classification and Measurement</b> |
|-----------------------------|---------------------------------------|
| Cash and cash equivalents   | Amortized Cost                        |
| Trade and other receivables | Amortized Cost                        |

| <b>Financial Liability Type</b> | <b>Classification and Measurement</b> |
|---------------------------------|---------------------------------------|
| Trade payables                  | Amortized Cost                        |
| Other payables and accruals     | Amortized Cost                        |

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

**Derecognition**

Financial assets are derecognised when the rights to receive cash flows have expired or have been transferred and the Office 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.

**Classification**

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

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

The simplified approach to providing for expected credit losses (ECL), as prescribed by IPSAS 41, is applied to trade and other receivables. The simplified approach involves making a provision equal to lifetime expected credit losses. In measuring ECLs 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 expected credit loss rate for third-party receivables is based on the Office's historical credit loss over the prior two years. The historical loss rates are then adjusted for current and forward-looking information on macroeconomic factors affecting the Office's customers. Given the short period of credit risk exposure, the impact of macroeconomic factors is not considered significant.

**CABINET OFFICE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**Note 1: Significant Accounting Policies (continued)**

**(m) Financial Instruments (continued)**

The Office performed an individual/specific ECL 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 Office, 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 Office believes that the amounts outstanding on related party receivables are recoverable.

**(n) Contingent Liabilities and Assets**

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

**(o) Foreign Currency**

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

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

- Foreign currency monetary items are to be reported in Cayman Islands dollars using the closing rate at the period-end date;

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

The Cabinet Office receives various services from other government entities for which payment is made by the Cayman Islands Government. The Cabinet Office 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 property, plant and equipment (PP&E), such service in-kind is recognized in the cost of the PP&E.

**Note 2: Cash and cash equivalents**

Cash and cash equivalents include cash on hand, bank accounts in the name of the Cabinet Office maintained at Royal Bank of Canada and fixed-term deposits invested with the Cayman Islands Government Treasury. As at 31 December 2024, the Cabinet Office's cash balances were as presented below. No restricted cash balances were held by the Cabinet Office at 31 December 2024 (2023: Nil).

**CABINET OFFICE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**(Expressed in Cayman Islands Dollars)**

**Note 2: Cash and cash equivalents (continued)**

| Prior Year<br>CI\$'000 | Description                       | Current Year<br>CI\$'000 | Original Budget<br>CI\$'000 | Final Budget<br>CI\$'000 | Variance<br>(Original vs<br>Actual)<br>CI\$'000 |
|------------------------|-----------------------------------|--------------------------|-----------------------------|--------------------------|-------------------------------------------------|
| 3,824                  | Operational current account - KYD | 2,397                    | 3,274                       | 3,274                    | 877                                             |
| 17                     | Cash in transit                   | 18                       | 37                          | 37                       | 19                                              |
| 23                     | Payroll current account           | -                        | 15                          | 15                       | 15                                              |
| 2,747                  | Deposits held with Treasury       | 2,888                    | 2,739                       | 2,739                    | (149)                                           |
| 82                     | Operational current account - USD | 245                      | 321                         | 321                      | 76                                              |
| 128                    | Other bank accounts               | 160                      | 267                         | 267                      | 107                                             |
| <b>6,821</b>           | <b>Cash and cash equivalents</b>  | <b>5,708</b>             | <b>6,653</b>                | <b>6,653</b>             | <b>945</b>                                      |

**Note 3: Trade receivables and other 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 balances due from other Government entities, including Output receivables and balances due from third parties.

The Office's policy is to recognise an ECL of 100% for receivables over 180 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.

| Prior Year<br>CI \$'000 | Trade and Other Receivables                   | Current Year<br>CI \$'000 | Original Budget<br>CI\$'000 | Final<br>Budget<br>CI\$'000 | Variance<br>(Original vs<br>Actual)<br>CI\$'000 |
|-------------------------|-----------------------------------------------|---------------------------|-----------------------------|-----------------------------|-------------------------------------------------|
| 1,605                   | Sale of goods and services                    | 1,519                     | 1,907                       | 1,907                       | 388                                             |
| 4,396                   | Receivables from Cabinet and other Ministries | 5,120                     | 1,986                       | 1,986                       | (3,134)                                         |
| (2,546)                 | Less: allowance for credit losses             | (2,511)                   | (2,321)                     | (2,321)                     | 190                                             |
| <b>3,455</b>            | <b>Net receivables</b>                        | <b>4,128</b>              | <b>1,572</b>                | <b>1,572</b>                | <b>(2,556)</b>                                  |

Included in Trade and Other receivables is \$289k relating to output receivables from Cabinet, \$545k in Equity investment for EI 36 capital purchases from Cabinet, \$3,094k relating to receivables from Cabinet Office Executive and \$202k from other Ministries.

**CABINET OFFICE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**Note 3: Trade receivables and other receivables (continued)**

| Prior Year<br>CI \$'000 | Trade and Other Receivables - Maturity<br>Profile | Current Year<br>CI \$'000 | Original Budget<br>CI\$'000 | Final Budget<br>CI\$'000 | Variance<br>(Original vs<br>Actual)<br>CI\$'000 |
|-------------------------|---------------------------------------------------|---------------------------|-----------------------------|--------------------------|-------------------------------------------------|
| 1,228                   | Current                                           | 1,296                     | -                           | -                        | (1,296)                                         |
| 518                     | Past due 1-30 days                                | 121                       | 1,281                       | 1,281                    | 1,160                                           |
| 615                     | Past due 31-60 days                               | 81                        | 79                          | 79                       | (2)                                             |
| 93                      | Past due 61-90 days                               | 171                       | 47                          | 47                       | (124)                                           |
| 123                     | Past due 90-180 days                              | 1,176                     | 39                          | 39                       | (1,137)                                         |
| 3,424                   | Past due 180 and above                            | 3,794                     | 126                         | 126                      | (3,668)                                         |
| <b>6,001</b>            | <b>Total trade receivables</b>                    | <b>6,639</b>              | <b>1,573</b>                | <b>1,573</b>             | <b>(5,067)</b>                                  |

As at 31 December 2024, expected credit losses resulting from balances less than 180 days past due amounted to \$146k (2023: \$129k). Additionally, expected credit losses resulting from full provisioning for balances over 180 days past due amounts totalled \$2.4M (\$2.4M: 2023).

| Prior Year<br>CI \$'000 | Description                                | Current Year<br>CI \$'000 | Original<br>Budget<br>CI\$'000 | Final Budget<br>CI\$'000 | Variance<br>(Original vs<br>Actual)<br>CI\$'000 |
|-------------------------|--------------------------------------------|---------------------------|--------------------------------|--------------------------|-------------------------------------------------|
| 2,704                   | Balance at 1 January                       | 2,546                     | 2,321                          | 2,321                    | (225)                                           |
| (158)                   | Additional provisions made during the year | (35)                      | -                              | -                        | 35                                              |
| <b>2,546</b>            | <b>Allowance for credit losses</b>         | <b>2,511</b>              | <b>2,321</b>                   | <b>2,321</b>             | <b>(190)</b>                                    |

There have been no changes during the reporting period in the estimation techniques or significant assumptions used in measuring the loss allowance.

| Prior Year<br>CI \$'000 | Trade Receivables                  | Current Year<br>CI \$'000 | Original<br>Budget<br>CI\$'000 | Final Budget<br>CI\$'000 | Variance<br>(Original vs<br>Actual)<br>CI\$'000 |
|-------------------------|------------------------------------|---------------------------|--------------------------------|--------------------------|-------------------------------------------------|
| -                       | Coercive Revenue Receivable        | 8                         | -                              | -                        | (8)                                             |
| 3,997                   | Non-Coercive Receivable            | 2,493                     | 3,893                          | 3,893                    | 1,400                                           |
| (1,067)                 | Less: provision for doubtful debts | (1,681)                   | (2,320)                        | (2,320)                  | (639)                                           |
| <b>2,930</b>            | <b>Net Trade receivables</b>       | <b>820</b>                | <b>1,573</b>                   | <b>1,573</b>             | <b>753</b>                                      |

**CABINET OFFICE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**Note 3: Trade receivables and other receivables (continued)**

| Prior Year | Other Receivables Description  | Current Year | Original Budget | Final Budget | Variance<br>(Original vs<br>Actual) |
|------------|--------------------------------|--------------|-----------------|--------------|-------------------------------------|
| CI\$'000   |                                | CI\$'000     | CI\$'000        | CI\$'000     | CI\$'000                            |
| 1,243      | Advances                       | 1,669        | 12              | 12           | (1,657)                             |
| 13         | Dishonoured cheques            | 15           | 13              | 13           | (2)                                 |
| 12         | Interest receivable            | 9            | -               | -            | (9)                                 |
| 734        | Other                          | 2,444        | 652             | 652          | (1,792)                             |
| (1,478)    | Allowance for credit loss      | (829)        | -               | -            | 829                                 |
| <b>524</b> | <b>Total other receivables</b> | <b>3,308</b> | <b>677</b>      | <b>677</b>   | <b>(2,632)</b>                      |

Included in other receivables is \$545k due from Cabinet relating to equity injections for the current fiscal year.

**Note 4. Prepayments**

The largest item in prepayments is a prepayment of \$1.2M relating to the National Weather Services Building. The remaining balance largely relates to software licences, membership fees and oter subscription services.

| Prior Year | Description              | Current Year | Original Budget | Final Budget | Variance<br>(Original vs<br>Actual) |
|------------|--------------------------|--------------|-----------------|--------------|-------------------------------------|
| CI\$'000   |                          | CI\$'000     | CI\$'000        | CI\$'000     | CI\$'000                            |
| 119        | Prepayments              | 1,674        | 81              | 81           | (1,593)                             |
| <b>119</b> | <b>Total Prepayments</b> | <b>1,674</b> | <b>81</b>       | <b>81</b>    | <b>(1,593)</b>                      |

**CABINET OFFICE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**Note 5: Property, plant and equipment**

| Cost of Property, plant & equipment | Land | Plant and equipment | Buildings | Furniture and Other Equipment | Computer Hardware | Office Equipment | Leasehold Improvements | Other assets | Infrastructure | Water reticulation | Motor Vehicles | Assets under construction or development | Total | Original Budget | Final Budget | Variance (Orig vs Actual) |
|-------------------------------------|------|---------------------|-----------|-------------------------------|-------------------|------------------|------------------------|--------------|----------------|--------------------|----------------|------------------------------------------|-------|-----------------|--------------|---------------------------|
| Balance as at 1 January 2023        | -    | 240                 | 621       | 169                           | 411               | 17               | 218                    | 1            | 235            |                    | 289            | 3                                        | 2,204 | 3,138           | 3,438        | 934                       |
| Additions                           | -    | 2                   | -         | -                             | 76                | -                | 104                    | -            | 13             | -                  | -              | 17                                       | 211   | 150             | 520          | (61)                      |
| Disposal/ Derecognition             |      | -                   | -         | -                             | -                 | (3)              | -                      | -            | (1)            |                    | -              | -                                        | (4)   | -               | -            | 4                         |
| Transfers                           | -    | -                   | -         | -                             | 1                 | -                | -                      | -            | -              | -                  | -              | -                                        | 1     | -               | -            | (1)                       |
| Balance as at 31 December 2023      | -    | 242                 | 621       | 169                           | 488               | 14               | 322                    | 1            | 247            |                    | 289            | 20                                       | 2,413 | 3,288           | 3,958        | 875                       |

| Cost of Property, plant & equipment | Land | Plant and equipment | Buildings | Furniture and Other Equipment | Computer Hardware | Office Equipment | Leasehold Improvements | Other assets | Infrastructure | Water reticulation | Motor Vehicles | Assets under construction or development | Construction in Progress | Total | Original Budget | Final Budget | Variance (Orig vs Actual) |
|-------------------------------------|------|---------------------|-----------|-------------------------------|-------------------|------------------|------------------------|--------------|----------------|--------------------|----------------|------------------------------------------|--------------------------|-------|-----------------|--------------|---------------------------|
| Balance as at 1 January 2024        | -    | 242                 | 621       | 169                           | 488               | 14               | 322                    | 1            | 247            | -                  | 289            | 20                                       | -                        | 2,413 | 2,633           | 2,633        | 220                       |
| Additions                           | -    | -                   | -         | 2                             | 79                | 10               | 73                     | -            | 54             | -                  | 69             | 370                                      | -                        | 657   | 5,990           | 1,621        | 5,333                     |
| Disposal/ Derecognition             | -    | -                   | -         | -                             | (24)              | -                | (57)                   | -            | (18)           | -                  | (191)          | -                                        | -                        | (290) | 307             | -            | 597                       |
| Transfers                           | 920  | 942                 | 35        | 18                            | 284               | 206              | -                      | -            | 446            | 10                 | 343            | -                                        | 572                      | 3,776 | 3,833           | -            | 57                        |
| Balance as at 31 December 2024      | 920  | 1,184               | 656       | 189                           | 826               | 231              | 338                    | 1            | 729            | 10                 | 510            | 390                                      | 572                      | 6,556 | 12,763          | 4,254        | 6,207                     |

**CABINET OFFICE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**(Expressed in Cayman Islands Dollars)**

**Note 5: Property, plant and equipment (continued)**

| Accumulated Depreciation and impairment losses | Land | Plant and equipment | Buildings | Furniture and Other Equipment | Computer Hardware | Office Equipment | Leasehold Improvements | Other assets | Infrastructure | Water reticulation | Motor Vehicles | Assets under construction or development | Total | Original Budget | Final Budget | Variance (Orig vs Actual) |
|------------------------------------------------|------|---------------------|-----------|-------------------------------|-------------------|------------------|------------------------|--------------|----------------|--------------------|----------------|------------------------------------------|-------|-----------------|--------------|---------------------------|
| Balance as at 1 January 2023                   | -    | 195                 | 59        | 76                            | 272               | 15               | 92                     | 1            | 152            | -                  | 261            | -                                        | 1,125 | 1,822           | 1,822        | 697                       |
| Depreciation Expense                           | -    | 20                  | 29        | 13                            | 71                | (1)              | 24                     | -            | 18             | -                  | 6              | -                                        | 179   | 287             | 287          | 108                       |
| Balance as at 31 December 2023                 | -    | 214                 | 88        | 88                            | 343               | 13               | 116                    | 1            | 169            | -                  | 267            | -                                        | 1,304 | 2,109           | 2,109        | 805                       |

| Accumulated Depreciation and impairment losses | Land | Plant and equipment | Buildings | Furniture and Other Equipment | Computer Hardware | Office Equipment | Leasehold Improvements | Other assets | Infrastructure | Water reticulation | Motor Vehicles | Assets under construction or development | Construction in Progress | Total | Original Budget | Final Budget | Variance (Orig vs Actual) |
|------------------------------------------------|------|---------------------|-----------|-------------------------------|-------------------|------------------|------------------------|--------------|----------------|--------------------|----------------|------------------------------------------|--------------------------|-------|-----------------|--------------|---------------------------|
| Balance as at 1 January 2024                   | -    | 214                 | 88        | 88                            | 343               | 13               | 116                    | 1            | 169            | -                  | 267            | -                                        | -                        | 1,305 | 1,297           | 2,109        | (8)                       |
| Eliminate on Disposal/Derecognition            | -    | (4)                 | -         | -                             | (24)              | -                | (5)                    | -            | (17)           | -                  | (192)          | -                                        | -                        | (242) | -               | -            | 242                       |
| Transfers                                      | -    | 478                 | 6         | 10                            | 241               | 202              | -                      | -            | 361            | 2                  | 185            | -                                        | -                        | 1,485 | 1,713           | -            | 228                       |
| Depreciation Expense                           | -    | 78                  | 31        | 15                            | 118               | 1                | 39                     | -            | 39             | 1                  | 51             | -                                        | -                        | 373   | 457             | 457          | 84                        |
| Balance as at 31 December 2024                 | -    | 767                 | 125       | 113                           | 679               | 217              | 151                    | 1            | 553            | 3                  | 312            | -                                        | -                        | 2,921 | 3,467           | 2,566        | 546                       |

|                                 |     |     |     |    |     |    |     |     |     |   |     |     |     |       |       |       |       |
|---------------------------------|-----|-----|-----|----|-----|----|-----|-----|-----|---|-----|-----|-----|-------|-------|-------|-------|
| Net Book value 31 December 2023 | 0   | 28  | 533 | 81 | 145 | 1  | 205 | -   | 78  | - | 22  | 20  | -   | 1,112 | 1,179 | 1,549 | 67    |
| Net Book value 31 December 2024 | 920 | 416 | 529 | 75 | 146 | 12 | 186 | (1) | 176 | 5 | 197 | 389 | 571 | 3,635 | 9,296 | 1,388 | 5,661 |

Equity investments to the Cabinet Office during the financial year consisted of funds related to the purchase of computer and communications equipment, upgrades to studio equipment and building.

Assets under construction or development included \$572k for the National Weather Service building, along with other weather equipment of \$240k and \$42k of Radio Cayman Studio Upgrades.

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**Note 6: Intangible Assets**

| <b>Cost of Intangible Asset</b>       | <b><i>Computer Software</i></b> | <b><i>Total</i></b> | <b><i>Original Budget</i></b> | <b><i>Final Budget</i></b> | <b><i>Variance (Original vs Actual)</i></b> |
|---------------------------------------|---------------------------------|---------------------|-------------------------------|----------------------------|---------------------------------------------|
| <b>Balance as at 1 January 2023</b>   | <b>43</b>                       | <b>43</b>           | <b>82</b>                     | <b>82</b>                  | <b>39</b>                                   |
| <b>Balance as at 31 December 2023</b> | <b>43</b>                       | <b>43</b>           | <b>82</b>                     | <b>82</b>                  | <b>39</b>                                   |

| <b>Cost of Intangible Asset</b>       | <b><i>Computer Software</i></b> | <b><i>Total</i></b> | <b><i>Original Budget</i></b> | <b><i>Final Budget</i></b> | <b><i>Variance (Original vs Actual)</i></b> |
|---------------------------------------|---------------------------------|---------------------|-------------------------------|----------------------------|---------------------------------------------|
| <b>Balance as at 1 January 2024</b>   | <b>43</b>                       | <b>43</b>           | <b>118</b>                    | <b>82</b>                  | <b>75</b>                                   |
| <b>Additions</b>                      | <b>-</b>                        | <b>-</b>            | <b>70</b>                     | <b>-</b>                   | <b>70</b>                                   |
| <b>Transfers from WIP</b>             | <b>116</b>                      | <b>116</b>          | <b>116</b>                    | <b>-</b>                   | <b>-</b>                                    |
| <b>Balance as at 31 December 2024</b> | <b>159</b>                      | <b>159</b>          | <b>304</b>                    | <b>82</b>                  | <b>145</b>                                  |

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**Note 6: Intangible Assets (continued)**

| <b>Accumulated Amortization</b>       | <b><i>Computer Software</i></b> | <b><i>Total</i></b> | <b><i>Original Budget</i></b> | <b><i>Final Budget</i></b> | <b><i>Variance (Original vs Actual)</i></b> |
|---------------------------------------|---------------------------------|---------------------|-------------------------------|----------------------------|---------------------------------------------|
| <b>Balance as at 1 January 2023</b>   | <b>41</b>                       | <b>41</b>           | <b>52</b>                     | <b>52</b>                  | <b>11</b>                                   |
| Amortization expense                  | 1                               | 1                   | 7                             | 7                          | 6                                           |
| <b>Balance as at 31 December 2023</b> | <b>42</b>                       | <b>42</b>           | <b>59</b>                     | <b>59</b>                  | <b>17</b>                                   |

| <b>Accumulated Amortization</b>       | <b><i>Computer Software</i></b> | <b><i>Total</i></b> | <b><i>Original Budget</i></b> | <b><i>Final Budget</i></b> | <b><i>Variance (Original vs Actual)</i></b> |
|---------------------------------------|---------------------------------|---------------------|-------------------------------|----------------------------|---------------------------------------------|
| <b>Balance as at 1 January 2024</b>   | <b>42</b>                       | <b>42</b>           | <b>42</b>                     | <b>42</b>                  | <b>-</b>                                    |
| Transfers                             | 80                              | 80                  | 73                            | 73                         | (7)                                         |
| Amortization Expense                  | 21                              | 21                  | 63                            | 63                         | 41                                          |
| <b>Balance as at 31 December 2024</b> | <b>143</b>                      | <b>143</b>          | <b>178</b>                    | <b>178</b>                 | <b>35</b>                                   |

|                                        |          |          |           |           |           |
|----------------------------------------|----------|----------|-----------|-----------|-----------|
| <b>Net Book value 31 December 2023</b> | <b>1</b> | <b>1</b> | <b>23</b> | <b>23</b> | <b>22</b> |
|----------------------------------------|----------|----------|-----------|-----------|-----------|

|                                        |           |           |            |             |            |
|----------------------------------------|-----------|-----------|------------|-------------|------------|
| <b>Net Book value 31 December 2024</b> | <b>16</b> | <b>16</b> | <b>126</b> | <b>(96)</b> | <b>110</b> |
|----------------------------------------|-----------|-----------|------------|-------------|------------|

**CABINET OFFICE**  
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**Note 7: Trade payables, accruals and other liabilities**

| Prior Year<br>Restated<br><br>CI\$'000 | Description                                                 | Current<br>Year<br><br>CI\$'000 | Original<br>Budget<br><br>CI\$'000 | Final Budget<br><br>CI\$'000 | Variance<br>(Original vs<br>Actual)<br>CI\$'000 |
|----------------------------------------|-------------------------------------------------------------|---------------------------------|------------------------------------|------------------------------|-------------------------------------------------|
| 2                                      | Trade payables                                              | 35                              | 53                                 | 53                           | 18                                              |
| (6)                                    | Payroll deductions                                          | 80                              | 1                                  | 1                            | (79)                                            |
| 398                                    | Accruals                                                    | 570                             | 650                                | 650                          | 80                                              |
| -                                      | Transfer payables                                           | 6                               | -                                  | -                            | (6)                                             |
| 13                                     | Core government trade with other public entities            | 1                               | 20                                 | 20                           | 19                                              |
| 75                                     | Other trade payables                                        | 240                             | 73                                 | 73                           | (167)                                           |
| <b>483</b>                             | <b>Total trade payables, accruals and other liabilities</b> | <b>932</b>                      | <b>797</b>                         | <b>797</b>                   | <b>(135)</b>                                    |

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

**Note 8: Unearned Revenue**

| Prior Year<br>CI\$'000 | Description                   | Current Year<br>CI\$'000 | Original<br>Budget<br>CI\$'000 | Final Budget<br>CI\$'000 | Variance<br>(Original vs<br>Actual)<br>CI\$'000 |
|------------------------|-------------------------------|--------------------------|--------------------------------|--------------------------|-------------------------------------------------|
| 52                     | Unearned revenue              | 44                       | 5                              | 5                        | (39)                                            |
| 52                     | <b>Total unearned revenue</b> | <b>44</b>                | <b>5</b>                       | <b>5</b>                 | <b>(39)</b>                                     |

Unearned revenue consists of paid gazette requests not yet published at the end of 2024.

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**Note 9: Employee entitlements**

| Prior Year<br>CI\$'000 | Details                                          | Current Year<br>CI\$'000 | Original<br>Budget<br>CI\$'000 | Final<br>Budget<br>CI\$'000 | Variance<br>(Original vs<br>Actual)<br>CI\$'000 |
|------------------------|--------------------------------------------------|--------------------------|--------------------------------|-----------------------------|-------------------------------------------------|
|                        | <i>Employee entitlements are represented by:</i> |                          |                                |                             |                                                 |
| 295                    | Annual leave                                     | 350                      | 91                             | 91                          | (259)                                           |
| 62                     | Other employee entitlements                      | 55                       | 233                            | 233                         | 178                                             |
| <b>357</b>             | <b>Total employee entitlements</b>               | <b>405</b>               | <b>324</b>                     | <b>324</b>                  | <b>(81)</b>                                     |

The annual leave, retirement, and long-service leave and other employee entitlements are calculated based on current salary paid to those employees who are eligible for this benefit. Other employee entitlements includes an amount for compensatory time.

**Note 10: Surplus Payable**

During the 2024 financial year, in accordance with The Public Management and Finance Act (2020 Revision), the Office paid over to the Ministry of Finance and Economic Development surplus from previous year (2023) in the amount of \$2.230M with a further amount of \$172k which was an adjustment from 2022.

As at 31 December 2024, the Cabinet Office is reporting a total surplus payable in the amount of \$1.576M which is the surplus made in 2024. The Office's original budget was to break even and therefore the change in surplus payable is unbudgeted. In accordance with the requirements of section 39 (3) of aforementioned Act, the Office is required to repay the surplus generated to the Ministry of Finance.

**Note 11: Revenue**

| Prior Year<br>CI\$'000 | Description                             | Current Year<br>CI\$'000 | Original<br>Budget<br>CI\$'000 | Final<br>Budget<br>CI\$'000 | Variance<br>(Original vs<br>Actual)<br>CI\$'000 |
|------------------------|-----------------------------------------|--------------------------|--------------------------------|-----------------------------|-------------------------------------------------|
| 12,721                 | Outputs to Cabinet                      | 17,300                   | 17,836                         | 17,638                      | 536                                             |
| 1,482                  | General sales                           | 1,517                    | 1,177                          | 1,177                       | (340)                                           |
| 220                    | Fees and charges                        | 156                      | 66                             | 66                          | (90)                                            |
| (3)                    | Other                                   | 109                      | 3                              | 3                           | (106)                                           |
| <b>14,420</b>          | <b>Total sale of goods and services</b> | <b>19,082</b>            | <b>19,082</b>                  | <b>18,884</b>               | <b>0</b>                                        |

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**Note 11: Revenue (continued)**

*Outputs to Cabinet*

Outputs to Cabinet comprise of goods delivered to and services performed on behalf of the Cayman Islands Government.

Fees and charges, general sales, and other revenue is made up of advertising revenues; gazette fees; administrative fees and user charges levied on the public for the delivery of government services. Certain respective rates and fee structures are gazetted and governed by the relevant revenue Acts and regulations.

During the 2020 financial year, the Cabinet Office began to process requests to the “Cabinet” for the public use of National Symbols (namely the Coat of Arms). Each application levies a fee of \$500; this is included in “Other” fees collected by the Office.

**Note 12: Investment revenue**

| Prior Year<br>CI\$'000 | Description                            | Current Year<br>CI\$'000 | Original Budget<br>CI\$'000 | Final Budget<br>CI\$'000 | Variance<br>(Original vs Actual)<br>CI\$'000 |
|------------------------|----------------------------------------|--------------------------|-----------------------------|--------------------------|----------------------------------------------|
| 120                    | Interest on deposits held with Cabinet | 138                      | -                           | -                        | (138)                                        |
| 120                    | <b>Total investment revenue</b>        | 138                      | -                           | -                        | (138)                                        |

During the 2018 fiscal year, the Cabinet Office placed \$2.5M on an open-ended internal Treasury fixed deposit. At 31 December 2024, the deposit balance was \$2.9M and interest earned during the year was \$138k.

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**Note 13: Personnel costs**

| Prior Year<br>CI\$'000 | Description                    | Current Year<br>CI\$'000 | Original Budget<br>CI\$'000 | Final Budget<br>CI \$'000 | Variance<br>(Original vs Actual)<br>CI\$'000 |
|------------------------|--------------------------------|--------------------------|-----------------------------|---------------------------|----------------------------------------------|
| 7,271                  | Salaries, wages and allowances | 9,984                    | 10,111                      | 10,075                    | 127                                          |
| 1,473                  | Health care                    | 2,030                    | 2,326                       | 2,296                     | 296                                          |
| 384                    | Pension                        | 525                      | 556                         | 579                       | 31                                           |
| (14)                   | Leave                          | 26                       | -                           | -                         | (26)                                         |
| 16                     | Other personnel related costs  | 96                       | 17                          | 17                        | (79)                                         |
| <b>9,130</b>           | <b>Total personnel cost</b>    | <b>12,661</b>            | <b>13,010</b>               | <b>12,968</b>             | <b>349</b>                                   |

Personnel costs for the year ended 31 December 2024 was approximately \$12.7M. It includes salaries, allowances, health care costs, pension costs and costs related to unused leave at the end of the financial year.

The higher year on year movement of personnel costs were a result of the addition of two (2) departments that transferred to the Cabinet Office on 1 January 2024. This transfer resulted in additional personnel costs of \$2.5M. Additionally during the year there was an increase in CINICO premiums and an honorarium of \$2,000 awarded to all employees in December 2024, which would not have been included in the Original Budget.

Despite the increase in personnel costs, the Office was overall underbudget (-3%) for the year ending December 31, 2024, which was largely a result of vacant positions.

**Note 14: Supplies and consumables and leases**

| Prior Year<br>CI\$'000 | Description                           | Current Year<br>CI\$'000 | Original Budget<br>CI\$'000 | Final Budget<br>CI \$'000 | Variance<br>(Original vs Actual)<br>CI\$'000 |
|------------------------|---------------------------------------|--------------------------|-----------------------------|---------------------------|----------------------------------------------|
| 346                    | Supplies and materials                | 540                      | 546                         | 636                       | 6                                            |
| 2,051                  | Purchase of services                  | 2,489                    | 3,221                       | 2,886                     | 732                                          |
| 171                    | Lease of property                     | 273                      | 235                         | 235                       | (38)                                         |
| 203                    | Utilities                             | 301                      | 291                         | 291                       | (10)                                         |
| 3                      | General insurance                     | 4                        | 4                           | 4                         | --                                           |
| 177                    | Travel and subsistence                | 390                      | 405                         | 405                       | 15                                           |
| 189                    | Recruitment & training                | 230                      | 266                         | 355                       | 36                                           |
| 95                     | Interdepartmental expenses            | 97                       | 111                         | 111                       | 14                                           |
| 4                      | Other expenses                        | 402                      | 471                         | 471                       | 69                                           |
| <b>3,239</b>           | <b>Total supplies and consumables</b> | <b>4,726</b>             | <b>5,550</b>                | <b>5,396</b>              | <b>824</b>                                   |

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**Note 14: Supplies and consumables (continued)**

Total Supplies and Consumables for the financial year ended 31 December 2024 was approximately \$4.7M (inclusive of lease of property). Alongside business as usual running costs such as utilities, subscriptions, software license fees, travel and office supplies, expenses consisted of programme services for Radio Cayman, expenses for Cayman Day in London, along with special conferences, training events held by Hazard Management for the National Emergency Operations Committee and maintenance and training for Weather Services equipment in order to improve service delivery.

**Note 15: Gains and losses on foreign exchange transactions**

| Prior Year<br>CI\$'000 | Description                                        | Current Year<br>CI\$'000 | Original Budget<br>CI\$'000 | Final Budget<br>CI\$'000 | Variance<br>(Original vs Actual)<br>CI\$'000 |
|------------------------|----------------------------------------------------|--------------------------|-----------------------------|--------------------------|----------------------------------------------|
| 68                     | Net (loss) / gain on foreign exchange transactions | 3                        | -                           | -                        | (3)                                          |
| 68                     | <b>Total (Losses) / Gain</b>                       | <b>3</b>                 | <b>-</b>                    | <b>-</b>                 | <b>(3)</b>                                   |

**Note 16: Revenue from non-exchange transactions**

During the year ended 31 December 2024, the Cabinet Office received services in-kind in the form of accommodation in the central government building, computer repairs and software maintenance by the computer services department. The fair value of these services cannot be determined and therefore no expense has been recognized in these financial statements.

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**Note 17: Related party and key management personnel disclosures**

**Related party disclosure**

The Cabinet Office is a wholly owned entity of the Government from which it derives a major source of its revenue. The Cabinet Office and its key management personnel transact with other government entities on a regular basis. These transactions were provided free of cost during the year ended 31 December 2024 and were consistent with normal operating relationships between entities and were undertaken on terms and conditions that are normal for such transactions.

**Key management personnel**

Key management personnel are considered to be related parties. There are sixteen (16) members of staff at the senior management level as at December 2024 (2023: 15).

| Prior Year<br>CI\$'000 | Description                                     | Current Year<br>CI\$'000 |
|------------------------|-------------------------------------------------|--------------------------|
| 2,363                  | Salaries and other short term employee benefits | 2,546                    |
| 55                     | Housing allowance                               | 59                       |
| <b>2,418</b>           | <b>Total remuneration</b>                       | <b>2,605</b>             |

During the fiscal year there were no loans granted to key management staff. Additionally, no loans were granted to any close relatives of key management personnel during the fiscal year.

**Note 18: Explanation of major variances against budget**

The Cabinet Office's performance is compared between actual balances as at 31 December 2024 and the original budget for the financial year. These variances are explained as it relates to the financial statements.

**Variance between Original Budget and Final Budget**

The original operating budget for the financial year ending 31 December 2024 was \$19.1M. The "Final Budget" has also been updated to reflect the unused budget which is expected to be carried forward to 2025 in accordance with Section 9(5) of the Public Management and Finance Act (2020 Revision). This is detailed further in Note 24.

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**Note 18: Explanation of major variances against budget (continued)**

Section 9(5) of the Public Management and Finance Act (2020 Revision) also allows for funds to be brought forward from the second year to form the new final budget for that year. In 2024, \$230k of operating expenditure budget for Hazard Management was brought forward from the 2025 budget year into the 2024 budget resulting in an increase to operating budget in 2024 of \$230k. This was approved by Cabinet.

Cabinet also approved an additional capital allocation of \$2.003m for studio refurbishment, modernisation and design of the Radio Cayman Studios, in addition to an operational budget of \$597k to expand staff resourcing and promotion of the station under Section 12 of the Public Management and Finance Act (2020 Revision).

At the end of 2024, a carryforward amount of \$1.025M of unused budget from 2024 is to be rolled forward to the Office's 2025 budget. The carryforward represents unused funds under the Office of the Premier, Hazard Management and Radio Cayman. This amount reduced final budget by an amount of \$1.025M.

The combined impact of all of these changes produced a revised final budget figure for 2024 of the amount \$18.9M

Explanations for major variances for the Cabinet Office's performance against the original budget are as follows:

**Statement of financial performance**

***Sales of goods and services***

Sales of goods and services are a combination of revenue from Outputs delivered to the Cabinet, general sales revenue and fees and charges. The total revenue for the financial year ending December 31, 2024 was \$19.4M which is more than the budget by \$285k (1%).

***Output revenue***

The original output revenue budget for the 2024 financial year was \$17.8M.

\$17.3M of Cabinet Revenue was drawn down in 2024, this represents a 3% lower draw down than original budget and reflects the high standard of budget monitoring and value for money achieved throughout the year. The reduction of drawn downs is also due to timing and the intentions to carryforward to 2025.

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NOTES TO THE FINANCIAL STATEMENTS  
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**Note 18: Explanation of major variances against budget (continued)**

**Statement of financial performance (continued)**

Overall, the higher revenue was largely a result of the interest revenue received on the internal Treasury Fixed deposit had been higher in 2024 than in prior years due to higher interest rates in 2024.

***General Sales revenue***

Per Note 11, general sales of \$1.5M exceeded the budget of \$1.2M by \$340k for the fiscal period ending December 31, 2024. This was as a result of higher than budgeted revenue in two (2) of the third party revenue areas; sale of gazettes and sale of advertising revenue. Sale of Gazettes represented 60% (\$906k) of total general sales and was \$156k higher than the budget. General sales are customer demand driven and the increase in revenue resulted from higher private sector placement of commercial notices.

Fees and charges for the fiscal year ending December 31, 2024 was \$156k, and exceeded the budget of \$66k by \$90k (36%). This was as a result of higher than budgeted Appeals Tribunal fees.

Sale of advertising revenue from Radio Cayman, which is included in General Sales, was \$611k and was \$184k higher than budget. Advertising revenue is also largely customer demand driven.

***Supplies and Consumables***

During the year, the Cabinet Office reported lower than budgeted supplies and consumables expenditure. The Office spent \$863k (16%) less than it originally budgeted for these balances.

Expenditure on the purchase of services was lower than budgeted by \$732k, or 23%, which accounts for the majority of the variance. This was partially a result of lower than budgeted professional fees in the Office of the Premier. This under budget spend is partially offset by a few areas which saw significant increases against budget.

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**Note 18: Explanation of major variances against budget (continued)**

***Personnel Costs***

At the financial year end, personnel costs were lower than the original budget by \$350k, which was 3% lower than the budget for this category of expense. The underspend in this area was largely a result of unfilled positions across the Office. These savings were partially offset by an increase in CINICO premiums and a \$2,000 honorarium paid per employee in December 2024, which were absorbed by the Office.

**Leases and utilities**

Leases and utilities were both over budget by \$38k and \$10k, or 16% and 3% respectively. This is due to increased utility and lease costs resulting from general inflation. Purchase of Services was \$32k, or 23% lower than budgeted, and supplies and materials were \$6k lower, or 1%. The majority of the overall positive variance in supplies and consumables relates to these three areas.

**Statement of financial position**

***Cash and cash equivalents***

The actual cash balances at 31 December 2024 were \$5.7M; which was \$0.9M below the original budget. The original budget of \$6.6M was estimated based on the projected cash usage over the course of the year as it is dependent on incoming and outgoing cash flows during the normal conducting of business activities. Contributing to the variance was better management of budgets, funds owed to the Office for Equity injections for capital investment, and funds owing from the Cabinet Office Executive for Executive salary reimbursement.

***Trade and other receivables***

Before the allowance for credit losses under IPSAS 41, the actual year-end trade receivables was \$2.5M, and \$4.14M for other receivables, giving a total receivables balance of \$6.64M. Under IPSAS 41 the Expected Credit Loss model (ECL) is calculated for all receivables under 180 days and this is provided for along with all receivables over 180 days with the exception of those deemed fully collectible. This has resulted in a net total balance of \$4.13M for trade and other receivables, against a total budget of \$2.12M, or \$2M higher than budget.

This is as a result of an increase in receivables owed by the Cabinet Office Executive Account for Executive Salaries which has increased by \$429k in 2024, as well as a receivable of \$1.02M from the Executive Account for \$1.02M for disaster relief due to Hurricane Beryl Relief and Recovery Efforts paid on behalf of the Executive, and \$545k of EI 36 equity investment receivables related to capital additions in 2024.

At 31 December 2024, the total outstanding Cabinet Billing was in the amount of \$289k (2023: \$1.7M).

**CABINET OFFICE  
NOTES TO THE FINANCIAL STATEMENTS  
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**Note 18: Explanation of major variances against budget (continued)**

**Statement of financial position (continued)**

***Prepayments***

Prepayment balance has increased by \$1.6m. The majority of this relates to a \$1.2m prepayment balance for the National Weather Service Building which transferred in to the Cabinet Office in January. The remainder of the increase is a product of the increased number of departments in the Cabinet Office in 2024, including Hazard Management who have a number of software licence prepayments.

***Property, plant and equipment***

The property, plant and equipment balance as at 31 December 2024 is \$3.6m against an original budget of \$9.3m which is a variance of \$5.7m. The majority of this is relates to delays with the construction of the building for the National Weather Services.

***Trade payables, accruals and other liabilities***

Accruals and other payables at financial year end was \$897k, being \$166k higher than budget. Accrued expenses were again the largest contributing factor this year and was higher than the budget and includes accruals for audit and professional services rendered.

***Employee Entitlements***

The employee entitlement balance as at December 31, 2024 was \$405k; which was \$81k higher than the original budget. This resulted from accrued leave owed to staff, as well as the accrued pension attributed to these balances. This balance is only slightly higher than the previous year (2023: \$369k) despite the increase in staff complement. This is a testament to the efforts made to manage accumulated leave during the year; unfortunately the high demands on the Cabinet Office team, staff vacancies and other unfilled position continues to create a challenge in this area.

***Surplus Payable***

The surplus payable as at 31 December 2024 was \$1.576M (2023: \$2.23M). This was higher than the budget as the Office does not budget for a surplus or any change in the surplus payable each year. The current accumulated surplus payable will be paid back to Cabinet during the subsequent financial year.

***Cash Flow Statement***

Cash and cash equivalents at 31 December 2024, was \$5.7M which represents a decrease in cash

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**Note 18: Explanation of major variances against budget (continued)**

and cash equivalents compared to the beginning of the year of \$1.1M. The variance to budget is \$945k, the main reason for this difference is that cash balance fluctuates depending on timing of revenue and payments.

***Contributed Capital***

The majority of contributed capital in year relates to the transfer in of the National Weather Service and Hazard Management in January 2024. This amounted to \$3,521k (\$0 in 2023), there is also an amount of \$580k related to equity investments from Cabinet. Equity investment from Cabinet in 2023 totalled \$273k. The increase of \$307k relates largely to the National Weather Service equipment, studio upgrades for Radio Cayman as well as asset replacements across all departments.

**Note 19: Financial instrument risks**

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

As at 31 December 2024, the forecasted carrying value of cash and cash equivalents, trade and other receivables, trade and other payables and employee entitlements approximate their fair values due to their relative short-term maturities. Fair values estimates are made at a specific point in time, based on market conditions and the information about the financial instrument. These estimates are subjective in nature and involve uncertainties and matters of significant judgment and therefore cannot be determined with precision. Changes in assumptions, economic conditions and other factors could cause significant changes in fair value estimates.

**Credit risk**

The Cabinet Office is a party to financial instrument arrangements as part of its everyday operations. These financial instruments include cash and cash equivalents, short-term deposits, trade receivables, and accounts payable. The Office seeks to minimise exposure from financial instruments and does not enter into speculative financial instrument transactions.

Credit risk is the risk that the counterparty to a transaction with the Office will fail to discharge its obligations, causing the Office to incur a financial loss. The Office is exposed to credit risk through the normal trade credit cycle and advances to third parties.

Financial assets that potentially subject the Office to credit risk consist of cash and cash equivalents, term deposits, trade receivables, and other receivables.

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**Note 19: Financial instrument risks (continued)**

The average credit period on sales is 30 days. The Office manages its credit risk by limiting the counter parties it transacts business with to counterparties it believes to be capable of performing their contractual obligations. Generally, the Office does not require collateral.

Ongoing credit risk is managed through review of ageing analysis, together with credit limits per customer. 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 (ECL)*

ECLs are calculated on a lifetime basis for trade receivables. More information is provided in Note 1 on credit risk disclosures for ECL on trade receivables.

*Concentrations of credit risk*

The Office does not have any significant credit risk exposure. The credit risk on cash and cash equivalents and short-term investments is limited. The Office's main bank is Royal Bank of the Caribbean (RBC) which has a S&P Global Ratings of AA-.

**Currency and interest rate risk**

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

**Liquidity risk**

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

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**Note 20: Segment reporting**

|                                 | Policy Advice and Support |                | Broadcasting |              | Communications |              | Weather Services |              | Hazard Management |              | Grand Totals   |                |
|---------------------------------|---------------------------|----------------|--------------|--------------|----------------|--------------|------------------|--------------|-------------------|--------------|----------------|----------------|
|                                 | 2023                      | 2024           | 2023         | 2024         | 2023           | 2024         | 2023             | 2024         | 2023              | 2024         | 2023           | 2024           |
| <b>Revenue</b>                  | <b>7,868</b>              | <b>8,048</b>   | <b>2,417</b> | <b>2,430</b> | <b>4,256</b>   | <b>4,705</b> | -                | <b>2,353</b> | -                 | <b>1,831</b> | <b>14,541</b>  | <b>19,367</b>  |
| <i>Cabinet Revenue</i>          | 7,526                     | 7,645          | 1,835        | 1,818        | 3,360          | 3,800        | -                | 2,206        | -                 | 1,831        | <b>12,721</b>  | <b>17,300</b>  |
| <i>Third Party Revenue</i>      | 342                       | 403            | 582          | 612          | 895            | 906          | -                | 147          | -                 | -            | <b>1,819</b>   | <b>2,067</b>   |
| <b>Expenses</b>                 | <b>6,748</b>              | <b>7,277</b>   | <b>2,190</b> | <b>2,419</b> | <b>3,545</b>   | <b>4,290</b> | -                | <b>2,099</b> | -                 | <b>1,707</b> | <b>12,483</b>  | <b>17,791</b>  |
| <i>Personnel Costs</i>          | 4,532                     | 4,822          | 1,770        | 1,960        | 2,829          | 3,372        | -                | 1,483        | -                 | 1,024        | <b>9,131</b>   | <b>12,661</b>  |
| <i>Supplies and Consumables</i> | 2,158                     | 2,367          | 367          | 407          | 646            | 845          | -                | 559          | -                 | 558          | <b>3,171</b>   | <b>4,735</b>   |
| <i>Depreciation</i>             | 58                        | 88             | 52           | 53           | 70             | 73           | -                | 56           | -                 | 125          | <b>180</b>     | <b>395</b>     |
|                                 |                           |                |              |              |                |              |                  |              |                   |              |                |                |
| <b>Surplus/ (Deficit)</b>       | <b>1,120</b>              | <b>772</b>     | <b>227</b>   | <b>11</b>    | <b>711</b>     | <b>415</b>   | -                | <b>254</b>   | -                 | <b>124</b>   | <b>2,058</b>   | <b>1,576</b>   |
|                                 |                           |                |              |              |                |              |                  |              |                   |              |                |                |
| <b>Assets</b>                   | <b>10,551</b>             | <b>9,566</b>   | <b>218</b>   | <b>261</b>   | <b>740</b>     | <b>797</b>   | -                | <b>2,892</b> | -                 | <b>1,728</b> | <b>11,509</b>  | <b>15,246</b>  |
| <i>Current Assets</i>           | 10,296                    | <b>9,472</b>   | (492)        | (491)        | 568            | <b>595</b>   | -                | <b>1,812</b> | -                 | 206          | 10,372         | <b>11,595</b>  |
| <i>Non-current Assets</i>       | 255                       | <b>94</b>      | 710          | 752          | 172            | <b>203</b>   | -                | <b>1,081</b> | -                 | 1,522        | 1,137          | <b>3,651</b>   |
|                                 |                           |                |              |              |                |              |                  |              |                   |              |                |                |
|                                 | <b>(2,827)</b>            | <b>(2,259)</b> | <b>(81)</b>  | <b>(100)</b> | <b>(226)</b>   | <b>(266)</b> | -                | <b>(289)</b> | -                 | <b>(60)</b>  | <b>(3,134)</b> | <b>(2,975)</b> |
| <i>Liabilities</i>              | (2,827)                   | <b>(2,259)</b> | (81)         | <b>(100)</b> | (226)          | <b>(266)</b> | -                | <b>(289)</b> | -                 | (60)         | (3,134)        | <b>(2,975)</b> |

Weather Services and Hazard Management have no prior year comparatives as they were transferred into the Office on 1 January 2024.

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**Note 20: Segment reporting (continued)**

The segments of the Cabinet Office and their respective functions are:

**Policy Advice and Support – Office of the Premier; Cabinet Secretariat; Policy Coordination Unit; Protocol Unit; London Office**

- Support for the Cabinet in coordinating the collection and dissemination of information regarding the decisions of the Cabinet.
- Developing, coordinating and monitoring the policy initiatives of the Government and providing secretarial, administrative and policy support for The Premier.
- Providing advice, training and coordination of services through the management of formal and informal Government ceremonial, protocol and diplomatic events and activities.
- Facilitating the further administration of freedom of information and data protection coordination.
- Facilitating policy training for senior and mid-management civil servants, Statutory Authorities and Government Companies
- Gather information about the political and economic environment in the UK and EU to advise the Cabinet Office on relevant developments.

**Broadcasting – Radio Cayman**

Providing on air broadcasting of government bulletins, commercials, news, public affairs programmes, entertainment and public service announcements as well as educational, cultural and religious programmes.

**Communications – Strategic Communications; Internal Communications; Government Information Services**

Providing for the support of Government agencies in communicating proactively and responsively with the public, utilising the mass media as primary partners.

**Emergency Response – Hazard Management Cayman Islands**

- To provide support to the Government in enhancing the country's resilience to disasters through an informed public.

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**Note 20: Segment reporting (continued)**

- To facilitate the strengthening of community resilience through organization and training

**Weather Services– Cayman Islands National Weather Service**

- To establish and maintain a national network of meteorological and seismic stations as necessary;
- To forecast weather conditions and the state of the atmosphere;
- To provide information and advice on meteorological and climate matters;
- To provide information and advice to the Governor in Cabinet of severe weather conditions likely to affect the safety of human life or property in the Islands;
- To provide meteorological services in order to ensure the safety and efficiency of aviation and marine services;
- To provide meteorological data and advice for weather sensitive national development projects and other important weather sensitive economic activities;
- Collect, collate, compile, record, archive and make available meteorological reports and information;
- Arrange means of communication for the transmission and reception of meteorological reports and information in the Islands or outside the Islands;
- Promote the advancement of meteorological science by means of meteorological research and investigation or otherwise.

**Note 21: Provisions and Contingent Liabilities**

Provisions are recognized in the financial statement in relation to pending litigation against the Office where legal advice received from the Attorney General's office indicates that the plaintiff is more likely than not to succeed in the matter. At 31 December 2024, provisions of \$18k (2023: \$12k) have been recognized in the financial statements.

Where pending litigation against the Office has been assessed by the Attorney General's Office to have a possible chance of success for the plaintiff then it does not meet the threshold for provisions and these are disclosed as contingent liabilities as below:

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**Note 21: Provisions and Contingent Liabilities (continued)**

| Probability of success | Number of cases | Estimated total cost<br>CI\$'000 | Treatment            |
|------------------------|-----------------|----------------------------------|----------------------|
| Probable               | 3               | 18                               | Provided for         |
| Possible               | 16              | 203                              | Contingent liability |

**Note 22: Subsequent events**

During the year, Cabinet approved a 5% cost of living adjustment (COLA) to civil service employees for implementation in the next financial year, effective 1 January 2025 and impacting the subsequent financial year. While this decision does not affect the financial position or performance as at or for the year ended 31 December 2024, it is disclosed as a non-adjusting subsequent event in accordance with IPSAS 14: Events After the Reporting Date. Management is not aware of any other occurrences subsequent to the reporting date which would have had an impact on the financial statements at 31 December 2024.

**Note 23: Commitments**

| Prior Period<br>CI\$'000 | Type of Operating commitments      | One Year<br>CI\$000 | One to Five Years<br>CI\$000 | Over Five Years<br>CI\$000 |
|--------------------------|------------------------------------|---------------------|------------------------------|----------------------------|
| 149                      | Operating Commitments              | 149                 | 596                          | 206                        |
| 149                      | <b>Total Operating Commitments</b> | <b>149</b>          | <b>596</b>                   | <b>206</b>                 |

The UK London Office has a long term accommodation lease relating to the premises at Fourth Floor, 34 Dover Street, London, England. The lease is for a term of fifteen (15) years and expires on 16 May 2031 with an option to break (by Tenant or Landlord) on 17 May 2027. The amounts disclosed above as Operating Commitments are based on the current rental rates.

**Capital commitments**

| Prior Period<br>CI\$'000 | Type of Capital commitments        | One Year<br>CI\$000 |
|--------------------------|------------------------------------|---------------------|
| -                        | Capital Commitments                | 5,584               |
| -                        | <b>Total Operating Commitments</b> | <b>5,584</b>        |

As at 31 December the Office has “Assets under Construction or Development” closing balances of \$962k which included \$572k for the new National Weather Service Headquarters building, and capital prepayments totalling \$1.2M for the same project.

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**Note 23: Commitments (continued)**

A construction contract was signed in September 2023 when the National Weather Service was still in the Ministry of Sustainability and Climate Resiliency for this new National Weather Service Headquarters building. This commitment has transferred into the Cabinet Office and the total value of the project is \$6.643m. The project contract is for completion in 2025 although by latest estimates construction is expected to be completed in the first quarter of 2026.

**Note 24: Changes to the Budget**

The final budget is adjusted for amounts approved under Section 9(5), Section 11(5), and Section 12 of the Public Management and Finance Act (2020 Revision).

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 final budget for that year. At the end of the fiscal year 2024, \$1.025M in unused operating expenditure budget, and \$6.525m of Capital budget will be carried forward to 2025, resulting in a reduction of capital budget and operating budgets in 2024 of the same amounts.

Similarly, Section 9(5) of the Public Management and Finance Act (2020 Revision) also allows for funds to be brought forward from the second year to form the new final budget for that year. In 2024, \$230k of operating expenditure budget for Hazard Management was brought forward from the 2025 budget year into the 2024 budget resulting in an increase to operating budget in 2024 of \$230k. This was approved by Cabinet.

During the financial year, the Office received approval from Cabinet to re-allocate \$957k of capital funds in accordance with Section 11(5) of the Public Management and Finance Act (2020 Revision) from appropriation EI36 to a new Executive Asset, EA 169 in order to fund the refurbishment of the Kearney Gomez Doppler Radar. This is an Executive Asset budget and does not form part of these financial statements. This resulted in a reduction of \$957k for the EI 36 budget in 2024.

Cabinet also approved an additional capital allocation of \$2.003m for studio refurbishment, modernisation and design of the Radio Cayman Studios, in addition to an operational budget of \$597k to expand staff resourcing and promotion of the station under Section 12 of the Public Management and Finance Act (2020 Revision).

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**Note 24: Changes to the Budget (continued)**

| Description                                  | Operating Expenditure \$'000 | Capital Expenditure \$'000 |
|----------------------------------------------|------------------------------|----------------------------|
| 2024 Original Budget                         | 19,082                       | 6,060                      |
| Section 11(5)                                | -                            | 1,045                      |
| Section 12                                   | 597                          | -                          |
| Section 9(5)                                 | 230                          | -                          |
| Section 9(5) Carry forward to 2025 by Output | (1,025)                      | (6,525)                    |
| <b>Final Budget</b>                          | <b>18,884</b>                | <b>580</b>                 |

**Note 25: Carry Forward FY 2023 Budget**

At the end of the financial period ending December 31, 2024, the Office had total unspent operational budget of \$1,027k and total unspent capital funding of \$6.5M (see Note 23 and Note 24). In accordance with the PMFA (2020 revision), the Ministry is intending to carry forward ("Fwd") these amounts.

| APPROPRIATION                                                                                  | Actual FY2024 | Original Budget | Final Budget | Carry Fwd FY2025 | Explanation                                                                                                                                                                                                                    |
|------------------------------------------------------------------------------------------------|---------------|-----------------|--------------|------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                                                | '000          | '000            | '000         | '000             |                                                                                                                                                                                                                                |
| <i>CBO 21 - Broadcasting of Public Information and On Air Programmes</i>                       | 1,818         | 1,818           | 2,000        | 415              | <i>This relates to a project to expand staff resourcing to meet current and future communication needs. Recruitment has taken longer than expected</i>                                                                         |
| <i>CBO 20- Advice and Assistance to the Premier and Administration of the Premier's Office</i> | 1,108         | 1,488           | 1,108        | 380              | <i>This relates to unspent funds on Professional Fees</i>                                                                                                                                                                      |
| <i>CBO 24 - National Disaster Preparedness and Response Services</i>                           | 1,831         | 1,831           | 1,831        | 230              | <i>This relates to unused funds which were approved to be moved from 2025 financial year budget to 2024 financial year under Section 9(5) in 2024. These will be moved back into 2025.</i>                                     |
| <b>Total</b>                                                                                   | <b>4,757</b>  | <b>5,137</b>    | <b>4,939</b> | <b>1,025</b>     |                                                                                                                                                                                                                                |
| <b>EQUITY INJECTION (CAPITAL)</b>                                                              |               |                 |              |                  |                                                                                                                                                                                                                                |
| <i>Equity Injection - EI 36</i>                                                                | 576           | 6,060           | 1,621        | 6,525            | <i>This relates to delays with the CINWS Headquarters building, HMCI Shelter improvement projects and Radio Cayman Studio refurbishment, modernisation and design. These projects should see significant progress in 2025.</i> |
| <b>Total</b>                                                                                   | <b>576</b>    | <b>6,060</b>    | <b>1,621</b> | <b>6,525</b>     |                                                                                                                                                                                                                                |

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**Note 26: Ministry Reorganisation**

On 1 January 2024, two departments, Hazard Management and National Weather Services, were transferred in to the Cabinet Office from the Ministry of Sustainability. This resulted in a transfer in to the Cabinet Office of net assets totaling \$3,521k. This included \$2,291k of Property Plant and Equipment at net book value, and \$116k of cash to cover working capital commitments. These two departments are included in the original budget.

**Note 27: Going Concern**

Based on management assessment and forecasts, management believes the risk that the Cabinet Office would not be able to meet its obligations as they become due are low.