

**2024
ANNUAL REPORT**

***Office of the
Director of
Public Prosecutions***



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DIRECTOR'S OVERVIEW

2024 was another busy year for the office. It received over 2300 requests for charging decisions to be made. Over 130 indictments were preferred before the Grand Court. In excess of 2500 charges were filed by the office with the summary courts.

Notable Cases

A number of notable cases were prosecuted successfully by the office. These included :

- Operation Canada - four defendants were convicted and sentenced to various terms of imprisonment for their part in the 'insider job' burglary of the Royal Bank of Canada in 2016. This was a lengthy and difficult trial ;
- A Defendant accused of killing two people and injuring a third in a shooting outside the Globe Bar in George Town bar in 2021 was found guilty of two counts of murder, one count of attempted murder and possession of an unlicensed firearm. A minimum term of 35 years imprisonment was imposed ;
- A Defendant was convicted of manslaughter after shooting a man over a \$175 debt. A sentence of 23 years imprisonment was imposed. The offence was committed in broad daylight on Shamrock Road in Bodden Town.
- Two Defendants were convicted of manslaughter arising out of a shooting incident at an illegal gambling den. They were sentenced to 11 and 10 years imprisonment respectively ;
- Two Defendants describing themselves as 'citizens of the world' were convicted and sentenced to four years for smuggling two Ethiopian men to the Cayman Islands.
- A Defendant was convicted and sentenced to 9 years imprisonment for possession of an unlicensed firearm - a ghost gun.
- A Defendant was convicted and awaits sentence for stalking and for committing a reckless and negligent act of driving at his former male partner. This trial lasted 10 days.
- A female Defendant was convicted and sentenced to 6 years 6 months imprisonment for a series of fraudulent arrangements arising out of bogus real estate transactions.

Court of Appeal

In the Cayman Islands Court of Appeal, a sentence of life imprisonment was upheld for a male convicted of robbery and aggravated burglary in a “home invasion” case which involved multiple assailants and the use of a firearm – Connor v R

The conviction and subsequent sentence of 12 years imprisonment was upheld for a man who robbed a gas station at gunpoint – A.S. Ebanks v R

Core Values

During 2024, the office continued to drive forward its Mission and Vision statements. The strong core values and realistic strategic approach continue to gain momentum.

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

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

At the heart of what we do are ‘Our People’ - the team saw three Crown Counsel departing to pastures new while three Crown Counsel have joined our ranks. Our longstanding office runner also departed to new employment in Cayman Brac. We thank those who have left us for their hard work and commitment to the office.

Recruitment has been ongoing for Crown Counsel, Crown Counsel Financial and Senior Crown Counsel (Financial). Those recruitment exercises are anticipated to conclude imminently. We look to expand our Crown Counsel capacity as we engage with the FATF 5th Round of Evaluation.

In addition, we have advertised and successfully recruited two Caymanians to our reception and legal executive posts.

In the last 12 months, the support staff have received team building training. There will be more training to come. Further, as part of our teamwork philosophy, we ensure monthly meetings for support staff and Crown Counsel take place. These meetings are fundamental to ensuring that we have a consistent opportunity to discuss trends and ongoing issues.

Some sign of the way in which the team functions on a day to day basis can be gleaned from the results of the annual 'Engagement Survey' conducted by the government. Although the DPP's

office is independent, employees are still subject to CIG values and responsibilities. Those values and responsibilities are to some extent reflected by the way in which employees respond to that survey. The Engagement Survey Index rose by 8% points with 'drivers of engagement' around employees having confidence in decisions made by senior management, the organisation being committed to creating a diverse and inclusive workplace and employees being treated with respect.

Crown Counsels' use of laptops has provided them with flexible working, while all members of the team have received access to better and more up to date digital technology, making their work more effective and making their time more productive. Capital expenditure has been set aside for this vital aspect of the work of the office.

In addition, the Legal Family project, which the DPP undertook to drive forward, finally appears to be viable, both practically and financially. It involves root and branch reform - growing the office from the bottom up : nurturing home grown Caymanian talent and retaining it rather than just recruiting as and when required ; putting in place a formal training and supervision process for that home grown talent to start and to continue throughout their career within the office.

Hand in hand with that project, we are pleased to report on a significant milestone in our team's professional development initiatives. We have launched a 'Work Based Learning Scheme' which is specifically designed to nurture, develop and retain quality Caymanian lawyers who have a keen interest in criminal law. Colleen Cummings, Crown Counsel, is the inaugural participant in this scheme which is the first of its type in Cayman. Under the mentorship of Senior Crown Counsel, Nicole Petit, Ms Cummings has exemplified the scheme's potential. Her success sets a promising precedent for this new project, which we anticipate will strengthen the capacity of our team to attract, nurture and develop legal talent within the Cayman Islands.

The 'work-based learning scheme' is now capable of being rolled out to assist any aspiring Caymanian criminal advocate.

The office is to go through a substantial refit over the coming months. We are putting measures in place to reduce the impact of the building work on the team with a view to them being able to conduct 'business as usual' where possible. However, we do not underestimate the impact that such a huge project will have on the office and so we will do our utmost to ensure that any such impact will be reduced. Capital expenditure for this project has been provided by the government.

The DPP again pays tribute to his dedicated team which presently comprises 4x legal executive officers, a PA, an office assistant, Serious Crime Case Manager, Paralegal Officer, 2x Witness Care Officers, a Case Progression Officer, 11x Crown Counsel, 3x Senior Crown Counsel, 2x Assistant Directors and a Deputy Director, all of who play a crucial role in getting each case into court.

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

Turning to the Digital Capability of the office and the team, we continue to drive forward the 'going digital' project. Since the upgrade to the case management system, training has been provided to staff of RCIPS, other LEAs and government departments so that they can interact with the office without paper files. This is a substantial project which is ongoing.

To coincide with this digital expansion and while considering our FATF obligations, a standalone 'Financial Crime Database' is also a work in progress. We thank the Computer Services Department for their assistance with this ongoing project.

Further, the office is actively engaged with delivery of a digital archiving system. This project has been ongoing for some considerable time. It is hoped that authorisation of our retention schedule for archiving purposes will provide real time capability to research and to access all cases, past and present, within a central database.

While we continue to use 'ShareFile' capabilities for disclosure of substantial case files, we hope that this will be a temporary measure as other methods are considered for data sharing. One such project will be the new website which, it is hoped, will include the provision of secure areas for Law Enforcement, relevant government departments, the defence, witnesses and victims as well as our international partners to access the website for information and to download relevant digital data. This is a substantial project which will require completion before the end of 2025.

Turning to the 'Casework Excellence' aspect of our strategic approach, work is ongoing to ensure that all members of the team have access to training. Recent training has included the prosecution of sexual offences : confiscation ; witnesses and victim care ; bail and firearms.

Over the next six months, it is anticipated that more detailed training will follow with regard to witnesses and victim care. This will involve consideration of a 'knowledge and skills based framework' to do with Trauma Informed Justice. If this is successful, we would hope to roll this out to other interested parties.

Consistent and relevant training is key to ensuring that all Crown Counsel are provided with the necessary tools to conduct their substantial case load.

In addition to the 'Work Based Learning Scheme', we also have ongoing training of the more junior members of the office in all aspects of the trial process.

It would be tempting merely to provide training but not to consider the results. Consistent monitoring will be key to ensuring that not only is the training relevant but also that it is having the necessary effect.

Turning to our interaction with other stakeholders within the Criminal Justice System, our mission and vision statements strive for 'Strong Relationships'. The team looks forward to strengthening its relationships with our key criminal justice system partners over the coming year.

We have welcomed the establishment by the Chief Justice of a stakeholders forum at which 'bigger picture' issues can be ventilated. We look forward to working with that forum to ensure that the project is a success.

A Memorandum of Understanding for cases involving domestic violence has recently been signed after substantial discussion and input from four key stakeholders, namely the Court, the ODPP, the Police and the DCR. The MOU was born initially in 2019 but had not been updated for some considerable time. It was a pleasure for the office to work with other key stakeholders to ensure that the MOU was revitalised. Only time will tell how it will be implemented.

Over the last twelve months, the DPP has had face to face meetings with most stakeholders. Those meetings have provided everyone with the opportunity to discuss best practice. In addition, and most importantly, they have enabled us to inform everyone of our progress with 'going digital' and how everyone can be part of this transformation.

As our office goes through its refit, we will provide a purpose built training suite for the whole team. There, they will be able to benefit from training provided internally and on an online basis through organisations such as the International Association of Prosecutors. Where possible, training sessions for Crown Counsel will also be made available for LEA officers as well as government departments, thus ensuring that training is consistent and relevant across all departments.

At grass roots level, the DPP has made available the substantial knowledge and expertise of Dennis Walkington (Serious Crime Case Manager) to train RCIPS recruits as well as staff of other relevant agencies. His attention to detail and willingness to provide necessary tuition and guidance has been recognised by those whose employees he has mentored. In particular, his services have been recognised as a true "benefit to the development of young Caymanians".

The office has also been involved in the training of :

- CID officers with regard to various evidential topics,
- CICG recruits on the role of the DPP, as well as
- HSA staff with regard to medical evidence, trauma related cases, patients with mental health conditions as well as section 86 of the Traffic Act.

In addition, members of the team have been involved in :

- Workshops to consider CIG's compliance with the Lanzarote Convention to do with Child Sexual Abuse
- Assistance to relevant CIG departments with implementation of the Older Persons Bill and the Children Amendment Act as well as potential amendment of the Criminal Procedure Code to do with sections 158 and 159 and the treatment of persons with mental health conditions.

Then, when considering our international commitments, members of the team are also involved on a day to day basis with fielding a substantial volume of mutual legal assistance requests as part of the responsibilities of the DPP being the Central Authority for the Cayman Islands. While ongoing litigation with one particular entity will define the volume of those overseas requests, it also provides substantial opportunities for the team to engage in particularly rewarding work.

In September 2023, the office became a signatory to the International Association of Prosecutors ('IAP'). The office continues to forge strong links with the IAP and benefits from regular online training sessions. In addition, three members of the team attended the IAP Annual Conference in Baku, Azerbaijan in September 2024 where two of them provided presentations to the conference on environmental crime and terrorist financing.

It is hoped that the office will be able to host an IAP Regional Conference in November 2025 for the North American and Caribbean region.

FATF Work

Throughout 2024, members of the Office have continued to assist the Honourable Attorney General and the government with preparations for the FATF 5th Round of Mutual Evaluation. The office is inextricably linked to the FATF framework. That support and assistance will continue into 2025. Members of the team have travelled to Busan, South Korea for FATF competency

training and Jamaica for Assessor Training. Most recently, Toyin Salako, Assistant Director, has been engaged as an assessor for IO7 compliance of another Caribbean jurisdiction.

Two members of the team have also attended the Overseas Territories Countering Financing of Terrorism Forum in June and October for FATF purposes.

Legislation

Further, members of the Office have also assisted the Honourable Attorney General with proposals relating to legislation involving, inter alia, the Firearms Act ; the Proceeds of Crime Act, the Traffic (Amendment) Act and the Evidence Act.

Conclusion

The year 2024 was a busy year. As is plain from all of that which I have mentioned above, a lot was going on and a number of initiatives and projects were put in place. All members of the Office, whether administrative staff or Crown Counsel should be proud of all of their hard work, their willingness to work together as a team and their willingness to adopt the Office vision which has not only had the effect of nurturing and continuing to provide a trustworthy and effective Prosecution service but also continues to foster better work culture and work life balance.

Simon Davis
Director

INTRODUCTION

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

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

During 2024, the DPP was assisted by a Deputy Director, two Assistant Directors, three Senior Crown Counsel and twelve Crown Counsel.

MISSION STATEMENT

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

VISION STATEMENT

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

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

They are :

- To be trustworthy and to treat everyone with respect
- To be independent and fair

- To be honest and transparent in what we do
- To innovate professionally in order to achieve excellence

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

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

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

ROLE AND FUNCTION

ROLE

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

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

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

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

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

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

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

The Office provides advice to those agencies with regard to reasonable lines of enquiry, evidential considerations, investigative procedures, disclosure obligations, and investigative strategy. When

requested to do so, the Office also advises agencies with regard to policies and procedures touching upon the investigation and prosecution of offences.

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

FUNCTION

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

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

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

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

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

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

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

Is there enough evidence against the defendant ?

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

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

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

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

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

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

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

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

HUMAN RESOURCES

HUMAN RESOURCES

During the year, there were 6 departures and 8 appointments within the Office. These staff changes are as follows :

Departures :

- Neil Kumar (Australia) resigned from the post of Crown Counsel
- Sophie Quinton-Carter (United Kingdom) resigned from the post of Crown Counsel
- Hema Soondarsingh (Trinidad & Tobago) resigned from the post of Crown Counsel
- Simeon (JJ) Stewartson (Cayman Islands) resigned from the post of Office Assistant/Messenger
- Sam Clarke (United Kingdom) finished temporary contract as Crown Counsel
- Kerri-Ann Gillies (Jamaica) resigned from the post Crown Counsel 1

Appointments :

- Internal candidate Gabriel Milton-Job was appointed to the position of Crown Counsel 1
- Internal candidate Alexander Barbour was appointed to the position of Crown Counsel 1
- Ben Brown was appointed to the position of Crown Counsel
- Andre Wedderburn was appointed to the position of Crown Counsel
- Colleen Cummings was appointed to the position of Crown Counsel (Graduate)
- April Linton was appointed to the position of Legal Executive Officer
- Nezryn Valencia was appointed to the position of Receptionist
- Keanna Kelly was appointed as a temporary summer Intern

The complement of the Office as at December 2024 was as follows:

Legal Staff

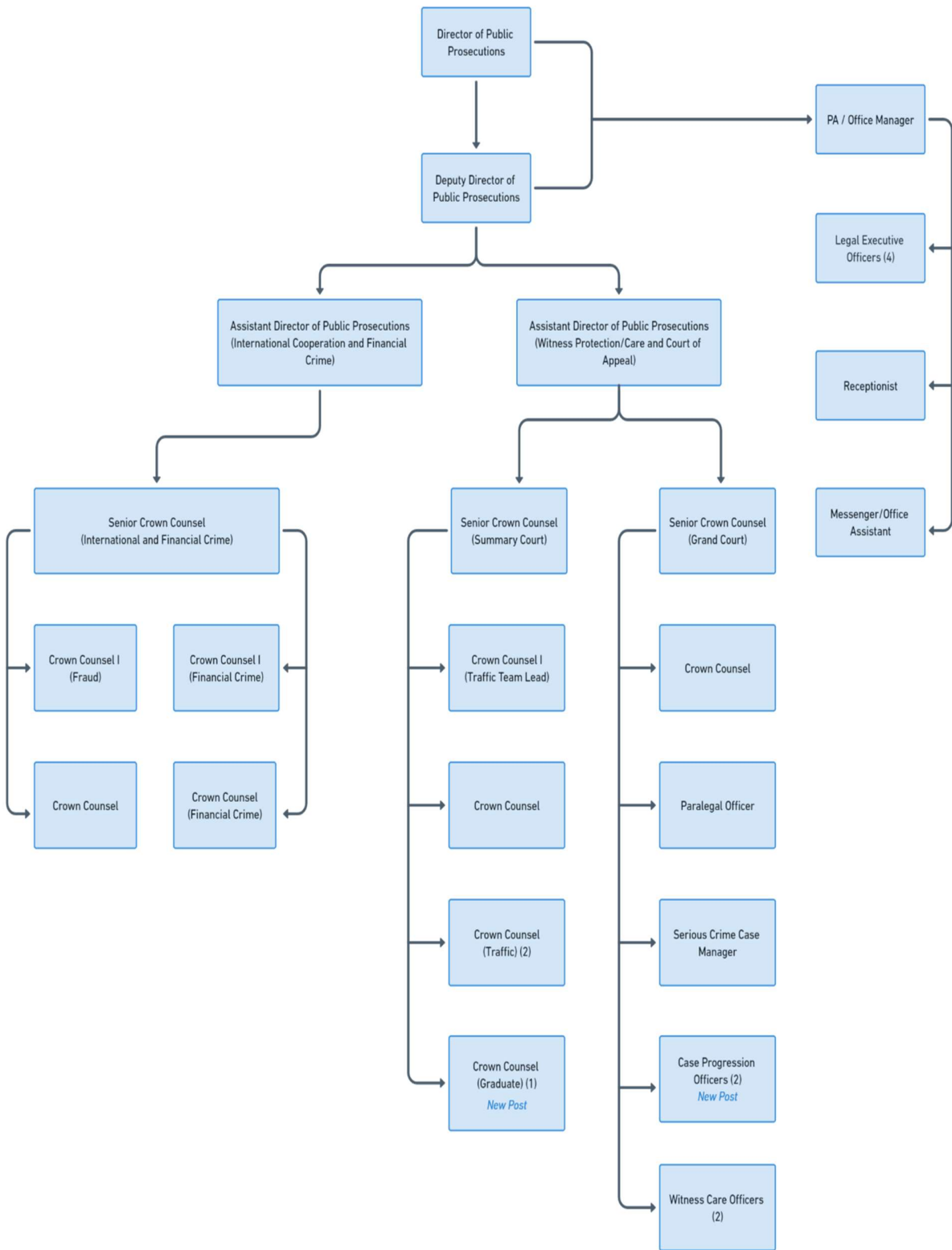
1. Simon Davis, Director of Public Prosecutions (United Kingdom)
2. Candia James-Malcolm, Deputy Director of Public Prosecutions (Trinidad & Tobago)
3. Toyin Salako, Assistant Director of Public Prosecutions (United Kingdom)
4. Scott Wainwright, Assistant Director of Public Prosecutions (United Kingdom)
5. Nimesh Jani, Senior Crown Counsel (International Crime) (United Kingdom)
6. Nicole Petit, Senior Crown Counsel (Crime) (Cayman Islands)
7. Sarah Lewis, Senior Crown Counsel (Crime)
8. Kenneth Ferguson, Acting Crown Counsel 1 (Traffic) (Jamaica)
9. Gabriel Milton-Job, Crown Counsel 1 (Financial Crime) (United Kingdom)
10. Alexander Barbour, Crown Counsel 1 (Fraud) (United Kingdom)
11. Orrett Brown, Crown Counsel (Jamaica)
12. Shauna-Kaye James, Crown Counsel (Jamaica)
13. Andre Wedderburn, Crown Counsel (Jamaica)
14. Alliyah McCarthy, Crown Counsel/Freedom of Information Manager (Cayman Islands)
15. Ben Brown, Crown Counsel (United Kingdom)
16. Angelique McLoughlin, Crown Counsel (Cayman Islands)
17. Tetrina Rivers, Traffic Crown Counsel (Cayman Islands)
18. Colleen Cummings, Crown Counsel (Graduate) (Cayman Islands)

Administrative Staff*

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

* All except Messrs Spiers, Walkington and Ms McNiven are Caymanian

OFFICE ORGANISATIONAL CHART 2024



TRAINING & DEVELOPMENT/CONTINUING LEGAL EDUCATION

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

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

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

In 2024, the workshops focused on general training and trial advocacy fundamentals for junior members of the team.

Month	Topic
TRIAL ADVOCACY FUNDAMENTALS	
March	Trial Preparation
July	Sentencing

October	Opening notes and opening speeches
November	Evidence in Chief including memory refreshing and hostile witnesses as well as responding to no case submissions Responding to Submissions of No Case to Answer
GENERAL TRAINING	
January	Prosecution of Sexual Offences
February	Confiscation
May	Costs Immigration (Administrative Fines) Team Building with Winston Sutherland (MSU)
July	Witness Care and Victimless Prosecutions Regulatory Offences (Planning)
September	Firearms Act amendments

In addition, group membership which the office has with the International Association of Prosecutors (IAP) has provided the team with exposure to a number of online webinars which have included the following topics :

- An Introduction to Environmental Crime
- The Prosecution of Cases of Competition Manipulation

- Rethinking Anti-Corruption Efforts: Developing New Strategies to Tackle Corruption
- Rethinking Anti-Corruption Efforts: Key Considerations regarding Case Selection and Victim Compensation
- Waste Crime
- Evidentiary Standards and Money Laundering Prosecutions Best Practice
- An Operational Perspective on Prosecuting Environmental Crime
- How to prosecute wildlife crime as a transnational organised crime
- AI & Criminal Justice: The Impact of AI on Law Enforcement
- The Prosecution of Chemical and Biological Crimes
- Enhancing International Cooperation in the Investigation and Prosecution of Transnational Corruption Crimes: Leveraging the GlobE Network for Effective Collaboration.
- CoE Series of Webinars on the Second Additional Protocol to the Convention on Cybercrime (Budapest Convention) - practical implications for prosecutors
- Collaboration Between Airbnb and Judicial Authorities - Strengthening Cooperation for a Safer Community
- The ECtHR - Interim Measures - Legal framework and practical application in extradition cases
- The Prosecution of Radiological and Nuclear Crimes
- Developing an Effective Case Strategy
- Enabling the evidential use of intelligence material
- Prosecuting Transnational Drug Trafficking
- Recovering and Managing Seized Assets Effectively
- Investigating and Prosecuting the Destruction, Looting and Trafficking of Cultural Heritage by Terrorist Groups
- Cybercrime - Judicial International Cooperation Tools in Case of Emergency
- Violent Extremism - The Threat Environment and Impact of Technological Advancements
- The Role of FATF in Combatting Money Laundering and Terrorist Financing

EXTERNAL TRAINING

March	Kenneth Ferguson providing training to JPs
May	DPP providing training to medical professionals at HSA DPP providing training to police re Bail ACAMS Grand Cayman Symposium
June	OT CFT Forum, Miami – DPP and Nimesh Jani (SCC)
August	Conversation on the Treaty of San Jose and the Caribbean Maritime Security Strategy & Implementation Plan – online webinar
September	IAP Conference (Baku) – DPP, Assistant Director Scott Wainwright, Sarah Lewis (SCC) CARICOM presentation – online webinar on ‘Instruments to Combat Drug Trafficking’ DPP presentation to CIGC recruits on the ‘Role of the DPP’
November	CARICOM presentation – online webinar on international cooperation, asset seizure , money laundering DPP attended NOAA Fisheries Workshop in Miami DPP provided workshop on Identification Evidence to RCIPS CID officers

In addition, numerous mock trials were conducted over a number of months to assist new and experienced police officers. The trials were conducted by members of the office who assumed all relevant roles. The training was organized by Dennis Walkington (Serious Crime Case Manager).

FREEDOM OF INFORMATION

Report of the Office of the Director of Public Prosecutions in relation to requests from the Information Commissioner's Office in accordance with section 40(3) of the Freedom of Information Act (2021 Revision) for the period of 1 Jan 2024 – 31 December 2024.

FOI reference no.	Period of Request	Records Requested	Outcome
No FOI Requests were completed in 2024			

INTERNATIONAL MATTERS & FINANCIAL CRIME

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

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

During 2024, the Office opened fifty-four cases with regard to the provision of Mutual Legal Assistance¹. One hundred and thirty-five cases were closed in the same period.

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

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

The DPP is a member of the Anti-Money Laundering Steering Group (AMLSG). The DPP and Toyin Salako, Assistant Director, attend regular meetings of the AMLSG.

The Sanctions Working Group (SWG) is attended by the DPP, Gabriel Milton-Job and Toyin Salako, who is Joint Chair of the group.

The Financial Crime Focus Group (FCFG) is also attended by Toyin Salako.

The office continued its close involvement with CFATF and with its FATF responsibilities. Toyin Salako was an assessor for IO7 with regard to the Belize 4th Round Mutual Evaluation.

¹ Rest of world – not USA

STATISTICS

Rulings

In 2024 the Office received 2369 requests for charging decisions to be made. 141 indictments were preferred before the Grand Court. 950 cases were initiated before the Summary Court while 934 cases were initiated before the Traffic Court. Over 4984 charges in total were filed by the office with the court.

The comparative analysis for the years 2022-2024 have been graphically depicted in Table 1 below.

TABLE 1

Number of Files Received for Ruling 2022	Number of Files Received for Ruling 2023	Number of Files Received for Ruling 2024
2205	2100	2369

Court of Appeal

In 2024, nine appeals were filed in the Court of Appeal. The office was ready to contest all appeals which were lodged.

Of the nine appeals with which the Office was involved in 2024, seven were dismissed. There was one matter in which an appeal against conviction was allowed and one matter where sentence was reduced.

Please see below Tables 1 to 4 depicting the overall statistics for the Court of Appeal for the years 2021 to 2024.

TABLE 1 - COURT OF APPEAL 2024

Appeal	Outcome	Number
Conviction/Sentence	Dismissed, Withdrawn or Abandoned	7
Conviction	Allowed	1
Sentence	Reduced	1
Sentence	Increased	0
Total		9

TABLE 2 - COURT OF APPEAL 2023

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

TABLE 3 - COURT OF APPEAL 2022

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

TABLE 4 - COURT OF APPEAL 2021

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

Grand Court

In 2024 the Office disposed of 61 Indictments. 22 were by way of Guilty pleas, whilst 14 were convictions after trial. In total, the office preferred 141 indictments.

Table 1 and Table 2 below depict the statistics for 2024 and a comparison between 2015 and 2023 respectively.

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

TABLE 1 - GRAND COURT 2024

Guilty Plea / Partial Guilty Plea	Conviction	Acquittal after trial	Acquittal after no evidence offered	Nolle Prosequi	Other (Adjourned sine die, special verdict)	TOTAL
22	14	12	6	7		61

TABLE 2 - YEAR TO YEAR COMPARISON

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

Summary Court

In 2024 the Office filed 2228 Summary Charges.

Table 1 below depicts the Summary Court statistics for 2024² :

TABLE 1 - SUMMARY COURT 2024

SUMMARY COURT CASES 2024	
Guilty pleas	405
Trials Ongoing	85
Cases Discharged	448

² These figures are subject to adjustment as our digital Case Management System is refined

WITNESS CARE AND PROTECTION

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

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

In 2024, the WCO interacted with a total of ninety-two witnesses for matters in the Grand Court and one hundred and sixty three witnesses in the Summary Court. Tables 1-4 show a breakdown of witness interaction on a monthly basis for those Grand Court trials which were completed between 2021 and 2024.

These figures include those witnesses who have been :

- prepared for giving evidence but where the trial date has been adjourned into 2025 ;
- kept informed of trial dates, adjournments and other relevant information ;
- updated with verdicts, sentencing (SHPO's, compensation etc.) and assistance provided in the preparation of Victim Impact Reports and other miscellaneous matters.

TABLE 1 – WITNESS CARE 2024

2024	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Sum
No. of Grand Court trials with WC	3	3	1	1	2	2	6	4	3	6	2	1	34
No. of Witnesses interacted with for Grand Court trials	8	9	5	2	4	6	20	8	5	16	7	2	92

TABLE 2 – WITNESS CARE 2023

2023	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Sum
No. of Grand Court trials with WC	2	2	0	3	0	1	1	3	3	3	0	2	20

No. of Witnesses interacted with for Grand Court trials	2	6	0	3	0	1	4	8	18	15	0	18	75
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TABLE 3 - WITNESS CARE 2022

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

TABLE 4 – WITNESS CARE 2021

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

Since the introduction of a second witness care officer who has been employed with specific conduct of summary court matters, further data with regard to interaction with witnesses in the summary court has been collected.

The summary court data can be set out as follows :

- 96 witnesses have been prepared for giving evidence – in some cases, the trial date has been adjourned into 2025 ;
- 85 witnesses have been kept informed of trial dates, adjournments and other relevant information ;
- 42 witnesses were supported at court (24 Domestic Violence related/ 18 common assaults/damage to property)
- 65 witnesses have been updated with verdicts, sentencing (SHPO's, compensation etc.) and assistance provided in the preparation of Victim Impact Reports and other miscellaneous matters.

SNAPSHOT OF CASES

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

Elmer Wright v R – a sentence of life imprisonment was upheld after Wright was convicted of aggravated burglary and robbery in a “home invasion” case involving multiple assailants and the use of a firearm.

Alvin Shaquille Ebanks – conviction and subsequent sentence of 12 years imprisonment were upheld for Ebanks after being convicted of the armed robbery of a gas station.

Vic Dencle Barnes – conviction and sentence of 16 years imprisonment were upheld after Barnes was convicted of offences of importation of drugs and firearms into the Cayman Islands.

David Lobo – conviction and sentence of 16 years imprisonment were upheld after Lobo was convicted of conspiracy to import cocaine into the Cayman Islands for commercial gain.

CLOSING REMARKS

The office continued to implement its Mission and Vision Statements in 2024 by putting its people at the heart of what we do. Accountability was introduced as a performance objective at the start of the year. This set the tone for what was to come.

The atmosphere in the office continues to be upbeat and friendly. Some sign of this can be gleaned from the obvious bounce back which was achieved between January and November when the Engagement Survey was taken. This saw an eight percent increase in the engagement survey index³ with increases in all engagement drivers.

Another sign of the way in which the office is travelling may come from the number of individuals who are expressing an interest in joining the office at the bottom of the career path. One employee is already on the work-based learning scheme while recent inquiries from two others will undoubtedly turn into new hires in 2025.

Looking forward and, consistent with that approach, the office is still looking to reconfigure itself, making for better office accommodation and an enhanced working environment for the office team. The office re-fit project has been delayed but is due to commence and complete in 2025. In addition, new conference facilities and a modern training suite, together with space dedicated to witness care are to be provided. Work on these new facilities should begin in the 2nd half of 2025.

Growing the office from the ground up has been a huge priority and, subject to budgetary constraints, the legal family concept will become a reality. This will be underpinned by changes to the office management structure, a work-based learning scheme and consistent training opportunities.

Work will also continue to ensure that our digital databases (General Crime, Financial Crime and International) are maximised for statistical purposes. In addition, despite delays in 2024, it is hoped that our Operational Schedule will go live in 2025, enabling the office to digitise its historic files.

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

³ 61% in 2023, increasing to 69% in 2024

FINANCIAL STATEMENTS

Financial statements for 2024 are attached as Appendix 1.



GOVERNMENT OF THE CAYMAN ISLANDS

**OFFICE OF THE DIRECTOR OF PUBLIC
PROSECUTIONS**

**AUDITED FINANCIAL STATEMENTS
31 DECEMBER 2024**

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**THE DIRECTOR OF
PUBLIC PROSECUTIONS**
CAYMAN ISLANDS

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STATEMENT OF RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

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

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

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

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

The financial statements fairly present the financial position, financial performance, changes in net assets/equity and cash flows of the Office of the Director of Public Prosecutions 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 Office of the Director of Public Prosecutions 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.

DocuSigned by:
Simon Davis
85893E66B8114F7...
Simon Davis
Director of Public Prosecutions

Tiffany Ebanks
Chief Financial Officer

Date: 29 April 2025

Date 29 April 2025



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AUDITOR GENERAL'S REPORT

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

Opinion

I have audited the financial statements of the Office of the Director of Public Prosecutions, which comprise the statement of financial position as at 31 December 2024 and the statement of financial performance, statement of changes in net assets 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 10 to 27.

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

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

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

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

Those charged with governance are responsible for overseeing the Office of the Director of Public Prosecutions' financial reporting process.

AUDITOR GENERAL'S REPORT (continued)

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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



Patrick O. Smith CPA, CFE
Acting Auditor General

29 April 2025
Cayman Islands

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2024
(Expressed in Cayman Islands Dollars)

Prior Year Restated* CI\$000		Notes	Current Year Actual CI\$000	Approved Budget CI\$000	Variance (Budget vs Actual) CI\$000
Current Assets					
684	Cash and cash equivalents	3,18	709	215	(494)
621	Receivables from exchange transactions	4,19	520	519	(1)
*122	Other receivables	4,18,19,21	40	2	(38)
15	Prepayments		28	33	5
1,442	Total Current Assets		1,297	769	(528)
Non-Current Assets					
271	Property and equipment	5,18	217	742	525
4	Intangible assets	6	3	3	-
275	Total Non-Current Assets		220	745	525
1,717	Total Assets		1,517	1,514	(3)
Current Liabilities					
-	Trade Payables	7,18	1	65	64
397	Accruals and other liabilities	7,18,19	211	41	(170)
115	Employee entitlements	8,18	88	125	37
*583	Surplus payable	9,18,19,21	583	-	(583)
1,095	Total Current Liabilities		883	231	(652)
1,095	Total Liabilities		883	231	(652)
622	Net Assets		634	1,283	649
Equity					
622	Contributed capital	18	634	1,283	649
622	Total equity		634	1,283	649

The accounting policies and notes on pages 10-27 form part of these financial statements.

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

Prior Year Actual CI\$000		Notes	Current Year Actual CI\$000	Approved Budget CI\$000	Variance (Budget vs Actual) CI\$000
Revenue					
4,958	Sales of goods & services	11,18,19	5,527	6,233	706
4,958	Total Revenue		5,527	6,233	706
Expenses					
3,529	Personnel costs	12,18	3,853	4,632	779
963	Supplies and consumables	13,18	868	706	(162)
292	Leases	14	369	366	(3)
46	Depreciation and amortization	5,6,16,18	67	183	116
124	Litigation costs and professional fees	15,18	303	346	43
-	Loss allowance	4	63	-	(63)
1	Loss on foreign exchange		4	-	(4)
3	Loss on Property, Plant and Equipment		-	-	-
4,958	Total Expenses		5,527	6,233	706
-	Surplus for the year		-	-	-

The accounting policies and notes on pages 10-27 form part of these financial statements.

**OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
STATEMENT OF CHANGES IN NET ASSETS/EQUITY
FOR THE YEAR ENDED 31 DECEMBER 2024
(Expressed in Cayman Islands Dollars)**

	Note	Contributed Capital	Accumulated Surplus	Total Net Assets/Equity	Approved Budget	Variance (Budget vs. Actual)
		CI\$000	CI\$000	CI\$000	CI\$000	CI\$000
Balance as at 1 January 2023		484	-	484	539	55
Prior Year Adjustment	21	-	(117)	(117)	-	117
Equity investment from Cabinet		82	-	82	75	(7)
Transfers		56	-	56	-	(56)
Surplus payable to Cabinet	21	-	117	117	-	(117)
Balance at 31 December 2023		622	-	622	614	(8)
Balance as at 1 January 2024		622	-	622	*583	(39)
Equity investment from Cabinet	18	12	-	12	700	688
Transfers		-	-	-	-	-
Surplus for the year		-	-	-	-	-
Surplus payable to Cabinet		-	-	-	-	-
Balance at 31 December 2024		634	-	634	1,283	649

*The difference in the approved budget closing balance for 2023 and the opening balance for 2024 is due to unused equity injection for 2023 not carried forward to 2024.

The accounting policies and notes on pages 10-27 form part of these financial statements.

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2024
(Expressed in Cayman Islands Dollars)

Prior Year Actual		Note	Current Year Actual	Approved Budget	Variance (Budget vs. Actual)
CI \$'000			CI \$'000	CI \$'000	CI \$'000
	Cash flows managed on behalf of Cabinet				
	Operating Activities:				
	Cash received				
4,997			5,710	6,193	483
4,997			5,710	6,193	483
	Cash used				
(3,607)			(3,880)	(4,633)	(753)
(1,349)			(1,805)	(1,414)	391
41		16	25	146	121
	Investing activities:				
	Cash used				
(92)		5	(12)	(700)	(688)
(92)			(12)	(700)	(688)
	Financing activities:				
	Cash received/(used)				
(226)			-	-	-
82			12	700	688
(144)			12	700	688
(195)			25	146	121
879			684	69	(615)
684			709	215	(494)

The accounting policies and notes on pages 10-27 form part of these financial statements.

**OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

1. Description and principal activities

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

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

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

The principal address of the DPP is located on the second floor, Bermuda House, Dr. Roy’s Drive, George Town, Grand Cayman. As of 31 December 2024, the DPP had 31 employees (2023: 32).

2. Significant accounting policies

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

The accounting policies set out below have been applied consistently to all periods presented in these financial statements. There have been no significant changes to the accounting policies during the year ended 31 December 2024.

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

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

IPSAS 43, Leases (effective for periods beginning on or after January 1, 2025) introduces a right-of-use model that will replace 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. The standard’s impact is currently being assessed.

IPSAS 44, Non-Current Assets Held for Sale and Discontinued Operations (effective for periods beginning on or after January 1, 2025,) specifies the accounting for assets held for sale and the presentation and disclosure of discontinued operations. The standard’s impact is currently being assessed.

**OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

2. Significant accounting policies (continued)

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

IPSAS 46, Measurement (effective for periods beginning on or after January 1, 2025) provides new guidance in a single standard addressing how commonly used measurement bases should be applied in practice. The standard's impact is currently being assessed.

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

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

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

IPSAS 50, Exploration for and Evaluation of Mineral Resources (effective for periods beginning on or after January 1, 2025) provides guidance on accounting for the costs incurred in the exploration and evaluation of mineral resources, based on the selection of an accounting policy specifying which expenditure should be recognised as exploration and evaluation assets. It is anticipated that IPSAS 50 will not have an impact on the Entity's financial statements.

(a) Basis of Preparation

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

(b) Reporting period

The current reporting period is for the year ending 31 December 2024.

(c) Budget amounts

The 2024 budget amounts were prepared using the accrual basis of accounting and the accounting policies have been consistently applied with the actual financial statement presentation. The 2024 budget was presented in the 2024-2025 Budget Statement of the Government of the Cayman Islands and approved by the Parliament on 8 December 2023.

Section 9(5) of the Public Management and Finance Act (2020 Revision) states "except to the extent otherwise provided by the Act, an appropriation lapses at the end of the budget period to which the appropriation is granted relates." The budget period is defined as a period of appropriation covering two financial years. The 2024-2025 Budget Statement covers the two financial years commencing 1 January 2024 to 31 December 2025. The 2024-2025 appropriations lapse at the end of the budget period ended 31 December 2025.

**OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024**

2. Significant accounting policies (continued)

(d) Judgments and estimates

The preparation of financial statements in accordance with IPSAS requires judgments, estimates, and assumptions affecting the application of policies and reported amounts of assets and liabilities, revenue and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances. The account balances that require judgement are receivables from exchange transactions, property and equipment and accruals and other liabilities. Actual results may differ from these estimates.

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

(e) Revenue

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

The DPP derives its revenue through the provision of services to Cabinet and to other agencies in the Government of the Cayman Islands. Revenue is recognized on a full cost recovery basis.

(f) Expenses

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

(g) Operating leases

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

(h) Cash and cash equivalents

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

(i) Prepayments

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

(j) Property and equipment

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

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

**OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024**

2. Significant accounting policies (continued)

(j) Property and equipment (continued)

<u>Asset type</u>	<u>Estimated useful life</u>
• Computer hardware and software	3 – 10 years
• Office equipment and furniture	3 – 10 years
• Motor vehicles	3 – 10 years
• Other equipment	5 – 10 years
• Leasehold improvements	Over the term of the lease

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

Disposals

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

(k) Employee benefits

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

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

(l) Financial instruments

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

Initial Recognition

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

Subsequent measurement and classification

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

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

**OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024**

2. Significant accounting policies (continued)

Subsequent measurement and classification (continued)

Cash and cash equivalents, trade receivables and payables are recorded at amortised 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 Entity has transferred substantially all risks and rewards of ownership. A financial liability is derecognised when it is extinguished, that is when the obligation is discharged, cancelled, or expires.

(m) Provisions and contingencies

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

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

(n) Foreign currency

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

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

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

(o) Revenue from non-exchange transactions

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

(p) Impairment

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

**OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024**

3. Cash and cash equivalents

As at 31 December 2024 the DPP held no restricted cash balances (31 December 2023: \$0). No interest was earned during the period on the amounts held in these bank accounts (31 December 2023: \$0).

Prior Year Actual	Description	Current Year Actual	Approved Budget	Variance (Budget vs. Actual)
CI\$'000		CI\$'000	CI\$'000	CI\$'000
679	Operational Current Account - KYD	709	215	(494)
5	Payroll Current Account - KYD	-	-	-
684	Cash and cash equivalents	709	215	(494)

4. Receivables from exchange transactions and other receivables

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

Prior Year Actual	Receivables from exchange transactions	Current Year Actual	Approved Budget	Variance (Budget vs. Actual)
CI\$'000		CI\$'000	CI\$'000	CI\$'000
545	Sale of outputs to Cabinet	520	519	(1)
76	Outputs to other government agencies	-	-	-
621	Net receivables from exchange transactions	520	519	(1)

As of 31 December 2024, other receivables composed of:

Prior Year Restated*	Description	Current Year Actual	Approved Budget	Variance (Budget vs. Actual)
CI\$'000		CI\$'000	CI\$'000	CI\$'000
117	Reimbursable expenses	91	-	(91)
-	Advances	4	-	(4)
5	Other	8	2	(6)
122	Gross other receivables	103	2	(101)
-	Less: Expected credit losses	(63)	-	63
122	Net other receivables	40	2	(38)

**OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024**

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

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

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

The Entity's policy is to recognise an expected credit loss of 100% for receivables from cabinet billings over 90 days and other receivables over 361 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.

As at 31 December 2024, the ageing analysis of receivables from exchange transactions and other receivables are as follows:

Prior Year Restated*		Receivables from Exchange Transactions	Other receivables	Impairment	Gross Receivables
CI\$'000		CI\$'000	CI\$'000	CI\$'000	CI\$'000
621	Current	520	12	-	532
-	Past due 1-30 days	-	-	-	-
-	Past due 31-60 days	-	-	-	-
122	Past due 61 and above	-	91	-	91
743		520	103	-	623

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

5. Property and equipment
Cost of Property and Equipment

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

	Furniture and Fittings CI\$000	Computer Hardware CI\$000	Office Equipment CI\$000	Other assets CI\$000	Vehicles CI\$000	Total Property and Equipment CI\$000
Balance as at 1 January 2024	101	75	75	458	14	723
Additions	-	5	-	7	-	12
Disposals	-	-	(33)	-	-	(33)
Transfers	-	-	-	-	-	-
Balance as at 31 December 2024	101	80	42	465	14	702

Accumulated Depreciation and
impairment losses

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

	Furniture and Fittings CI\$000	Computer Hardware CI\$000	Office Equipment CI\$000	Other assets CI\$000	Vehicle CI\$000	Total Property and Equipment CI\$000
Balance as at 1 January 2024	28	25	46	339	14	452
Depreciation Expense	12	21	6	27	-	66
Eliminate on disposal	-	-	(33)	-	-	(33)
Transfer	-	-	-	-	-	-
Balance as at 31 December 2024	40	46	19	366	14	485
Net Book value 31 December 2023	73	50	29	119	-	271
Net Book value 31 December 2024	61	34	23	99	-	217

**OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024**

5. Property and equipment (continued)

As of 31 December 2024, other assets are composed of:

Prior Year Actual	Description	2024 Cost CI\$000	2024 Accumulated Depreciation CI\$000	2024 Net book Value CI\$000
92	Library books	298	220	78
2	Leasehold improvements	116	114	2
25	Other	51	32	19
119	Total other assets	465	366	99

6. Intangible Asset

Cost of Intangible Assets

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

	Computer Software CI\$000	Work in Progress CI\$000	Total Intangible Assets CI\$000
Balance as at 1 January 2024	5	-	5
Addition	-	-	-
Balance as at 31 December 2024	5	-	5

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

	Computer Software CI\$000	Work in Progress CI\$000	Total Intangible Assets CI\$000
Balance as at 1 January 2024	1	-	1
Amortization Expense	1	-	1
Balance as at 31 December 2024	2	-	2

Net Book value 31 December 2023	4	-	4
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Net Book value 31 December 2024	3	-	3
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**OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024**

7. Trade payables, accruals and other liabilities

Prior Year Actual	Description	Current Year Actual	Approved Budget	Variance (Budget vs. Actual)
CI\$'000		CI\$'000	CI\$'000	CI\$'000
-	Trade payables	1	65	64
195	Accrued expenses	86	40	(46)
200	Creditors other Government Agencies	124	-	(124)
2	Other	1	1	-
397	Total trade payables, accruals and other Liabilities	212	106	(106)

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

8. Employee entitlements

Prior Year Actual	Description	Current Year Actual	Approved Budget	Variance (Budget vs. Actual)
CI\$'000		CI\$'000	CI\$'000	CI\$'000
	<i>Employee entitlements are represented by:</i>			
115	Annual leave	86	125	39
-	Salaries and wages	2	-	(2)
115	Total employee entitlements	88	125	37

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

9. Surplus payable

Surplus payable represents accumulated surplus of \$583 thousand as at 31 December 2024 (2023 Restated: \$583 thousand). Under the *Public Management & Finance Act (2020 Revision)* section 39 (3) (f), the DPP may “retain such part of its net operating surplus as is determined by the Minister of Finance”. Surplus repaid during the year was \$0 (2023: \$226 thousand). The DPP has requested to retain a portion of the accumulated surplus for cash flow purposes, and as at 31 December 2024 is awaiting confirmation from the Ministry of Finance.

**OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024**

10. Revenue from non-exchange transactions

During the year ended 31 December 2024 DPP received various services from other Government entities for which payment is made by the Government. These services include but are not limited to computer repairs and software maintenance by the Computer Services Department and Human Resources Management by the Portfolio of the Civil Service. The DPP has designated these non-exchange transactions as Services in-kind as defined under IPSAS 23 - Revenue from Non-Exchange Transactions. When fair values of such services can be reliably estimated then the non-exchange transaction is recorded as an expense and an equal amount is recorded in other income as a service in-kind. Where services in-kind offered are directly related to construction or acquisition of a property and equipment, such service in-kind is recognized in the cost of property and equipment.

11. Sales of goods & services

Prior Year Actual	Description	Current Year Actual	Approved Budget	Variance (Budget vs. Actual)
CI\$'000		CI\$'000	CI\$'000	CI\$'000
4,958	Outputs to Cabinet	5,520	6,233	713
-	Other	7	-	(7)
4,958	Total Sale of Goods & Services	5,527	6,233	706

12. Personnel costs

Prior Year Actual	Description	Current Year Actual	Approved Budget	Variance (Budget vs. Actual)
CI\$'000		CI\$'000	CI\$'000	CI\$'000
2,911	Salaries, wages and allowances	3,168	3,642	474
497	Health care	539	729	190
154	Pension	165	200	35
(77)	Leave	(29)	40	69
44	Other Personnel related costs	10	21	11
3,529	Total personnel costs	3,853	4,632	779

**OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024**

13. Supplies and consumables

Prior Year Actual	Description	Current Year Actual	Approved Budget	Variance (Budget vs. Actual)
CI\$'000		CI\$'000	CI\$'000	CI\$'000
64	Supplies and Materials	41	49	8
122	Purchase of services	87	92	5
70	Utilities	90	69	(21)
69	Travel and Subsistence	42	50	8
11	Recruitment & Training	8	20	12
535	Witness expense	519	350	(169)
34	Interdepartmental Expenses	35	56	21
58	Other	46	20	(26)
963	Total Supplies & Consumables	868	706	(162)

14. Leases

Prior Year Actual	Type of Lease	Current Year Actual	Approved Budget	Variance (Budget vs. Actual)
CI\$'000		CI\$'000	CI\$'000	CI\$'000
292	Lease and Rent of property and sites	369	366	(3)
292	Total Lease	369	366	(3)

15. Litigation costs and Professional Fees

Prior Year Actual	Description	Current Year Actual	Approved Budget	Variance (Budget vs. Actual)
CI\$'000		CI\$'000	CI\$'000	CI\$'000
116	Litigation costs	291	300	9
8	Professional fees	12	46	34
124	Total Litigation costs and Professional Fees	303	346	43

**OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024**

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

Prior Year Actual	Reconciliation of Surplus to Net Operating Cash	Current Year Actual	Approved Budget	Variance (Budget vs. Actual)
CI \$'000		CI \$'000	CI \$'000	CI \$'000
-	Surplus from ordinary activities	-	-	-
	Non-cash movements:			
46	Depreciation	67	183	116
3	Loss on disposal of asset	-	-	-
	Changes in current assets and liabilities:			
39	Decrease in receivables from exchange transactions	101	(41)	(142)
-	Decrease in other receivables	82	-	(82)
(1)	Increase) in prepayments	(13)	-	13
-	Increase in trade payables	1	-	(1)
32	Increase/ (Decrease) in accruals and other liabilities	(186)	4	190
(78)	Increase in employee entitlements	(27)	-	27
41	Net cash flows from operating activities	25	146	121

17. Commitments

Prior Year Actual	Type of Operating commitments	One year or less	One to five Years	Total	Approved Budget	Variance (Budget vs. Actual)
CI\$000		CI\$000	CI\$000	CI\$000	CI\$000	CI4000
169	Non-cancellable office space lease	356	1,293	1,649	1,729	80
16	Cancellable janitorial service	16	-	16	-	(16)
185	Total Operating Commitments	372	1,293	1,665	1,729	64

The DPP has a medium to long-term operating lease for 5 years for the premises it occupies in George Town. The lease expires on 13 June 2029. The amounts disclosed above as future commitments are based on the current rental rates.

**OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024**

18. Explanation of major variances against budget

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

Statement of financial position

Cash and cash equivalents

The cash and cash equivalents are \$494 thousand higher than budget mainly as a result of accumulated surplus from prior years not paid back as at 31 December 2024.

Other receivables

Other receivables are higher than budget by \$38 thousand due to reimbursable witness expenses not received from the Office of the Commissioner of Police as at 31 December 2024.

Property and Equipment

Property and equipment is \$525 thousand lower than budget due to delays with a capital project to refurbish the office space.

Trade Payables

The trade payables are \$64 thousand lower than budget which is primarily due to invoices received being settled by the end of the year.

Accruals and other Liabilities

The accruals and other liabilities are higher than budget by \$170 thousand mainly due to invoices for witness protection of \$55 thousand received but not processed by 31 December. Additionally, invoices for interagency transfers of \$35 thousand, legal fees of \$30 thousand, professional fees of \$24 thousand, purchases of law books and materials of \$7 thousand, and other supplies were not received prior to 31 December 2024 to facilitate payment.

Employee entitlement

The employee entitlements were lower than budget by \$37 thousand due to more staff utilizing their full annual leave entitlement than budgeted.

Surplus Payable

Surplus payable is higher than budget by \$583 thousand as a surplus is not anticipated and therefore not included in the budget. The surplus is due to the entity having a reduction in operation cost but still billing Cabinet and recognizing the total amount appropriated for the years 2020 and 2021. A portion of the surplus was repaid in 2023, and a request to retain a portion for cash flow purposes is pending with the Ministry of Finance. Surplus payable increased during the financial year relating to a prior period adjustment for reimbursable witness expenses which is explained in more detail in Note 21.

Contributed Capital

The contributed capital is lower than budget by \$649 thousand due to delays in the financial year with a capital project to refurbish the office space.

Statement of financial performance

Sales of goods and services

Office of the Director of Public Prosecutions is fully funded by Cabinet. In 2024 revenue was billed more in line with actuals and thus sales of goods and services was lower than budget by \$706 thousand.

Personnel costs

Actual personnel costs are lower than budget by \$779 thousand as a result of vacancies and the timing in which posts were filled. Some of these costs include Senior Crown Counsel and Crown Counsel.

**OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024**

18. Explanation of major variances against budget (continued)

Statement of financial performance (continued)

Supplies and consumables

The total supplies and consumables are \$162 thousand higher than budget as a result of an increase in witness expenses due to a new client, overtime claims and an increase in costs.

Depreciation

Depreciation is lower than budget by \$116 thousand due to the capital project to refurbish the office space not yet complete.

Litigation and Professional Fees

The litigation and professional costs vary from year to year depending on the variable nature of matters arising. As a result, this expense was \$43 thousand lower than budget.

Statement of changes in net assets/equity

The Equity Injection was \$688 thousand lower than budget due to delays with the capital project to refurbish the office space.

19. Related party and key management personnel disclosures

Related party disclosure

The DPP is a wholly-owned entity of the Government of the Cayman Islands from which it derives a major source of its revenue. The DPP transact with other Government entities on a regular basis. These transactions were provided in-kind during the financial year ended 31 December 2024 and were consistent with normal operating relationships between entities and were undertaken on terms and conditions that are normal for such transactions. These transactions are as follows:

Prior Year Restated*	Statement of financial position	Current Year Actual	Approved Budget	Variance (Budget vs. Actual)
CI\$000		CI\$000	CI\$000	CI\$000
619	Receivables from exchange transactions	520	519	(1)
117	Other receivables	28	-	(28)
200	Accruals and other liabilities	124	-	(124)
583	Surplus payable	583	-	(583)
226	Surplus paid during the period	-	-	-
Prior Year Actual	Statement of financial performance	Current Year Actual	Approved Budget	Variance (Budget vs. Actual)
CI\$000		CI\$000	CI\$000	CI\$000
4,958	Sale of goods and services	5,520	6,233	713

Key management personnel

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

**OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024**

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

Compensation to key management personnel

For the year ended 31 December 2024 there are four full-time equivalent, and one part-time (2023: four full-time equivalent, and one part-time) personnel considered at the senior management level.

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

Prior Year (Gross)	Description	Current Year (Gross)	Approved Budget	Variance (Budget vs Actual)
CIS'000		CIS'000	CIS'000	CIS'000
737	Salaries & other short-term employee benefits	748	729	(19)
737	Total Remuneration	748	729	(19)

There were no loans made to key management personnel or their close family members for the year ended 31 December 2024 (31 December 2023: \$0).

20. Financial instrument risks

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

Credit risks

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

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

Expected credit losses are calculated on a lifetime basis for Trade Receivables. Please see Note 4 for more information on credit risk disclosures for expected credit loss on Trade Receivables.

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

**OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024**

20. Financial instrument risks (continued)

Liquidity risk

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

The ability of the DPP to meet its debts and obligations is dependent upon its ability to collect the debts outstanding to the DPP on a timely basis. In the event of being unable to collect its outstanding debts, it is expected that the Government would temporarily fund any shortfalls the DPP would have in its cash flows. As at 31 December 2024 and 31 December 2023, all of the financial liabilities were due within three months of the period end dates.

Exchange rate risk

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

21. Prior-year Adjustment

The prior year actuals have been restated to include financial transactions from 2018-2023 in the amount of \$117 thousand. The transactions relate to witness expenses paid for by the Entity. These expenses however are reimbursable by the Office of the Commissioner of Police and therefore a prior period adjustment was recorded to reflect this amount as owing to the Entity.

The effects of these transactions on the financial statements are shown below:

Prior Period Restatement

	2023 Restatement	2023 Prior to Restatement	Effect of Restatement
	CI\$000	CI\$000	CI\$000
Statement of Financial Position			
Other receivables	122	5	117
Surplus payable	583	466	117

**OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024**

22. Changes from the approved budget to the final budget

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

Description	Operating Expenditure \$'000	Capital Expenditure \$'000
2024 Budget	6,233	700
Section 9 (5) C/f to 2025 by output from 2024	(768)	(688)
Final Budget 2024	5,465	12

Section 9 (5)

During a two-year budget period unused funds can be transferred between the two financial years under Section 9(5) of the Public Management and Finance Act (2020 Revision). At the end of the fiscal year \$768 thousand in unused operating expense budget was carried forward to 2025. The final operating budget for 2024 was therefore adjusted to \$5,465 thousand.

Additionally, there was \$688 in unused capital expenditure budget which was carried forward to 2025 utilizing Section 9(5) of the Public Management and Finance Act (2020 Revision). The final capital budget for 2024 was therefore adjusted to \$12 thousand.

23. Subsequent events

A Cost-of-Living increase of five percent was announced in December 2024 and given to all civil servants effective January 1, 2025.

Other than the event disclosed above, management is not aware of any other event after the reporting date which would have had an impact on the financial statements.