



ANNUAL REPORT 2025

Office of the Director of Public Prosecutions

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Office of the Director
of Public Prosecutions
Cayman Islands

TABLE OF CONTENTS

Director's Overview	5
Core Values	5
Projects	7
The Team	8
Major Cases before the Courts	9
Child Sexual Exploitation and Complex Casework	10
The Disclosure Framework	11
Going Digital	11
Strong Relationships	12
Overseas Territories	12
Community Outreach	13
Involvement with International Association of Prosecutors ('the IAP')	13
Law Reform Commission	16
Strategy Refresh	16
Office Re-Fit	16
Sustainability	16
Introduction	20
Mission statement	20
Vision statement	20
Legal Role and Function	22
Role	23
Function	24
Human Resources	28
Organisational Chart	35
Training and Continuing Professional Development	36
External Training	40
Freedom of Information	43

International Mutual Legal Assistance & Financial Crime	44
Central Authority	45
FATF Related Activity	46
Statistics	50
Witness Care	59
Sustainability	67
Commitments of the ODPP to Sustainable Development, Good Governance, and National Resilience.	68
Alignment with the Cayman Islands Government Strategic Policy Statement	68
Advancing the United Nations Sustainable Development Goals	70
Contribution to the Cayman Islands Climate Resilience Scorecard	71
Embedding Sustainability in ODPP Operations	72
Strategic Priorities For 2026	74
Financial Statements	77



Director's Overview

Director's Overview



2025 was another busy year for the Office of the DPP ('the ODPP'). In the first few days of the New Year, the Director was pleased to participate in a FATF Joint Expert's Meeting on Terrorist Financing at the Offices of the UN-ODC in Vienna - this meeting and subsequent working group

involvement was with a view to producing the 'Comprehensive Update on Terrorist Financing Risks'¹.

The Director's trip to Vienna coincided with the Cayman Islands' Grand Court Opening Ceremony at which Scott Wainwright, Assistant DPP, delivered the Director's speech to second the motion for the Grand Court to be opened. The Director's speech at the Grand Court Opening also provides an overview of what has happened in the ODPP over the last year as well as setting out its aims for the following year.

Core Values

Any annual overview has to be considered in light of the Mission and Vision statements and our strategic approach. During 2025, the Office continued to move forward in line with 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.

¹ July 2025 Revision - see <https://www.fatf-gafi.org/content/dam/fatf-gafi/publications/Comprehensive-Update-on-Terrorist-Financing-Risks-2025.pdf.coredownload.inline.pdf>

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.

Any review of 2025 should start with 'Our People' who are at the heart of everything we do. As with any organisation, there have been departures and arrivals. We thank those who have departed for their work and, in some cases, for their longstanding presence in the Office over a number of years. In particular, doors closed as two senior members of the Office departed while a number of doors opened with opportunities to build for the future. Recruitment drives took place for the positions of Deputy Director, Assistant Director, Senior Crown Counsel (Financial Crime) and Crown Counsel. Those recruitment drives led to successful appointments throughout the year.

We are now privileged to have and to be able to work with an extremely strong leadership team with two new Deputy DPPs (Nicole Petit who has been with the Office in excess of 18 years and Barnaby Jameson KC), a new Assistant Director (Punam Chopra) and a Senior Crown Counsel (Brian Treadwell) who has responsibility for financial crime.

Barnaby Jameson KC² is a globally recognised expert in terrorism and terrorist financing. He also has substantial experience of prosecuting drug offences as well as complex money laundering cases. In addition to his court practice, Barnaby has lectured for the United Nations, foreign governments as well as being an editor of Archbold³. His relationship with Grand Cayman accelerated after he prosecuted successfully two murder cases in the Grand Court in 2025.

² appointed in October 2025 and took up position in January 2026

³ generally recognised as the 'go to textbook' for all criminal practitioners across the common law world

Punam Chopra⁴ joined the Office after spending four years at the British Embassy in Washington DC as UK Crown Prosecution Service liaison lawyer. She has substantial experience in international Mutual Legal Assistance, Extradition and Counter Terrorism. Her expertise will be invaluable to the Cayman Islands as the jurisdiction moves up the gears in its 5th round of Mutual Evaluation for FATF purposes. As those new members join the existing leadership team, the Director now has the opportunity to drive forward a number of long overdue strategic aims of the Office.

We appointed four new Crown Counsel (Martin Mulgrew, Andrea Johnson, Stacyann Stewart and Emma Rance). Their responsibilities are in general and financial crime.

In addition, we welcome Nicosia Lawson⁵ to the team. She joins the International and Financial Team. Nicosia is a Cayman Islands attorney with over 10 years post qualification experience. Prior to joining the Office, she was a Senior Associate at an international offshore law firm. Inter alia, her areas of focus are civil fraud and asset recovery, with specific expertise in digital assets.

The Office works closely with its finance team (led by Ms Tiffany Ebanks, CFO), to ensure that all financial aspects of the Office are addressed. The Office thanks Victor Villarin (librarian) for his continued hard work over the last year.

In addition, we must also reflect on the untimely passing of our colleague, Colleen Williams, who was our HR Manager. She was a stalwart supporter of the Office and will be sorely missed.

Projects

Staying with Our People, there should be reference to projects undertaken in 2025. In previous speeches made before the Grand Court, the 'Legal Family' was mentioned as a concept. It is now a reality. The Legal Family has been launched as part of what will

⁴ appointed in November 2025 and took up position in January 2026

⁵ ibid

be a wider government job family. This will assist the Office in driving recruitment of Caymanian legal talent, developing and nurturing the skillset of those lawyers entering the Office, as well as promoting retention. At its heart, the concept involves a significant volume of training and development. While training and development are important, the Office is also mindful of the fact that merely training people will not solve long term retention difficulties. Training people well enough so they can leave is one thing, treating them well enough so they don't want to leave is another.

The 'Work Based Learning Scheme' was also mentioned last year. That is now off the drawing board and is reality. It is well developed. Two members of the Office have been through the scheme. At its heart, the scheme promotes and develops the oral advocacy and forensic skills of newly qualified lawyers. This was an aspect of new qualification which was lacking. Other legally qualified employees in addition to newly qualified advocates have been introduced to the scheme for top ups and refreshers.

All of this points in one direction - succession planning and organic growth of the Office. Raising the leadership bar and raising the bar generally is intended to expose young and newly qualified Caymanian talent to substantial experience, thereby nurturing development and retention.

The Team

The Director wishes to thank the whole team for their dedication and hard work during 2025. They have all experienced substantial disruption in the Office and, to their immense credit, have addressed daily problems with a smile and have become more resilient as a result. Five members of the team should be singled out for particular praise.

Firstly, Colleen Cummings, Sarah Lewis and Simon Spiers were the Local Organising Committee for the IAP Conference hosted by the Office in November. Their tireless dedication, energy and professionalism helped to make the conference truly special. The success of the conference was largely a reflection of their hard work behind the

scenes and the whole team are deeply grateful for the care and effort they put into every aspect of the experience. Then, over the Christmas period, I should commend the conduct of two Crown Counsel in particular, namely Ben Brown and Stacyann Stewart, whose willingness to look after the work of the Office while others were with families and friends over Christmas, was exemplary.

Major Cases before the Courts

2025 was another busy year for the Office. It received 2468 requests for charging decisions to be made. This is an increase on last year, with the last quarter being extremely busy. In excess of 140 indictments were preferred before the Grand Court. 5463 charges were filed by the Office with the summary courts.

A number of major cases were prosecuted successfully by the Office which included :

R v Rankine and Welcome - this involved a number of perpetrators zeroing in on a male victim as he slept. There were convictions and sentence has recently been imposed.

R v George Senior - this was a shooting in broad daylight not far from the centre of George Town. The offender was apprehended after a successful police investigation. Life imprisonment with a minimum term of 34 years 8 months was imposed.

R v Lindsay Watler - this was a murder case where the Defendant was implicated substantially as a result of DNA findings on the deceased. Life imprisonment with a minimum term of 30 years was imposed.

Operation Nassau - this is a substantial case involving the importation of semi-automatic rifles, ghost guns and thousands of rounds of ammunition. It is expected that this case should resolve in 2026.

R v CE - this was a rape case where the Defendant received a

12 year sentence. The victim was a 12 year old child.

R v YZ - this was another rape case where the Defendant received a 16 year sentence. The victim was an 11 year old child.

R v Hamilton and Salmon - the Defendants were charged with

importation of Fentanyl and being concerned in a money laundering arrangement. Each Defendant received a sentence of 9yrs and 6 months imprisonment. A consecutive sentence was imposed for the money laundering charge to address totality.

Child Sexual Exploitation and Complex Casework

There has been a noticeable rise in cases involving child sexual exploitation ('CSE'). This increase will require greater capacity to ensure that appropriately trained Crown Counsel are in place to protect the interests of child and vulnerable witnesses. This worrying upward trend is also something very much on the government radar. In 2025, members of the Office attended a number of meetings organized in order to address Lanzarote Convention compliance which is specifically designed to ensure that the jurisdiction has in place appropriate measures to protect children from such abuse.

Complexity in casework is also on the increase. Whether it involves disclosure to do with numerous digital devices or consideration of cases involving, for instance, 'Decentralised Autonomous Organisations' and 'Foundation Companies', the prosecutor must be resourceful and alive to issues beyond the commonplace. Recruitment of designated Complex Casework Lawyers is the only way to tackle this technological complexity, especially where capacity is already strained to cover the work.

The Disclosure Framework

Disclosure is also something with which the prosecutor has to grapple. The Criminal Procedure Rules presently treat the disclosure test as an aside. Outdated precedent which was decided at a time when kilobytes and megabytes of storage were 'en vogue' is no good where the courts face Gigabytes and Terabytes of data in one simple mobile phone. The Criminal Justice System ('CJS') cries out for an update to the disclosure framework where any one case can be immersed in millions of pages of digital data. For everyone working in the CJS, the benefits of a structured disclosure framework with defence statements and disclosure management documents are multifold. Defence statements are one of the most powerful – and misunderstood – tools for making prosecutions fairer, faster and more effective. There is a myth that they are just a defence obligation. That could not be further than reality. They are a system-wide efficiency and justice mechanism.

Going Digital

Innovation is not an option for the Prosecutor. The Director is acutely aware of the ODPP having the capacity and the means to prosecute cases as technology advances apace.

In September 2025 at the recent annual IAP conference in Singapore, the Director presented a workshop on how to educate the prosecutor, the judge, the defence and the jury in cases where Artificial Intelligence ('AI') is used. The Director is well aware of the benefits and advantages and potential dangers of AI. Without embracing the concept, we are in danger of being left behind. It is hoped that appropriate funding can be put in place to develop an AI model to ensure that the Office remains ahead of the technological curve.

The Office has prepared well for digitisation. What was a concept is now a reality. This process has taken a long time. Systems are now in place for the Office to prosecute cases without paper. While we are in a position to do so, others are not. We still receive regular requests for hard copy bundles of documents from some within the CJS. It is

respectfully submitted that this reliance on paper, with bundles often involving thousands of pages, needs to end.

Strong Relationships

In collaboration with the Commissioner of Police, regular meetings at strategic level have been established to promote best practice between our two Offices and wider across the CJS. The Director is happy to report that that collaboration is strong, not just with the RCIPS but with all law enforcement agencies and government departments.

In addition, the Office has provided training to the RCIPS and a number of government departments. This has been consistent and relevant to what we do together. That collaboration will continue.

A Domestic Abuse Memorandum of Understanding was signed by a number of CJS signatories in late 2024. The statistics produced by this collaboration are still in their infancy and are being formulated. The initiative provoked further work from the RCIPS Offender Management Unit with whom the Office is working closely to audit and streamline existing and future Sexual Harm Prevention Orders.

Overseas Territories

The last year has also seen closer collaboration with our fellow OTs. At a meeting of the Governors of the OTs in Miami, the Director presented a workshop designed to assist with a joined up approach to crime detection and prevention. Following on from that, the Office has forged closer links with the AG's Chambers in Anguilla to assist them in developing their prosecution team.

It is hoped that the DPPs of the OTs can meet in 2026 year in order to share best practices, provide assistance to those who need it and to develop a training programme for OT lawyers.

Community Outreach

The Director recognises that it is important for the Office to get involved with the community. It gives the community the opportunity to see the face of the ODPP.

In the last few weeks of 2025, the Office reached out to a number of entities to offer its assistance. This is charitable and voluntary. This outreach is to continue for 2026 and beyond. The Office has also developed its relationship with the Truman Bodden Law School ('TBLS') and is moving this forward in 2026 with a number of engagements at which members of the Office will attend.

In addition, the number of internships offered by the Office is increasing. This year, four Caymanian interns experienced life at the Criminal Bar from a Prosecution perspective. It is a sign of success when interns apply for return visits in 2026. The Office will continue to offer paid and unpaid internships in 2026 and beyond.

Involvement with International Association of Prosecutors ('the IAP')

Since September 2023, the Office has been a signatory to the IAP. The advantages of membership are obvious - it gives the jurisdiction an international voice. It puts the Office on the global map. It enables the Office to measure success and best practice against its overseas counterparts. It also ensures that the Office can monitor where it is with technological advancement. The IAP provides two webinars each month for the benefit of the Office. The majority of those webinars provide relevant training to the legal team.

In addition, presence at the annual IAP conference in Singapore provided ample opportunity for the Director and Senior Crown Counsel to meet in person representatives from many jurisdictions around the globe. Where necessary, this was to establish relationships for international mutual legal assistance but, more importantly, to develop and nurture existing relationships. By doing so, the word gets out that the Cayman Islands is open to assist other jurisdictions. The word also gets out that the Cayman Islands is serious in its commitment to tackling money laundering,

countering Terrorist Financing as well as the combatting of modern slavery, human trafficking, drug trafficking and organised crime.

The commitment of the Office to the IAP and to the global community went a step further in November after its bid to host the 7th IAP Regional Conference for North America and the Caribbean was successful. Delegates from USA, Canada, Zambia, Gabon, the UK, Anguilla, Bermuda, Montserrat, Turks and Caicos Islands, British Virgin Islands and Jamaica all joined members of the Office for what can only be described as an international melting pot of legal minds, all open to new ideas and best practices. The conference enabled the Office to showcase Cayman Islands' leadership in prosecutorial innovation and standards. The Office also had support in a number of ways from the Premier, the Honourable Andre Ebanks, the Honourable Attorney General and Her Excellency the Governor for which the Office was extremely grateful.



Law Reform Commission

As a Law Reform Commissioner, the Director enjoys his involvement with the LRC as it celebrates its 20th Anniversary and continues to 'ground break' with regard to reform of legislation for the jurisdiction.

Strategy Refresh

The Office does not allow momentum to fade or become forgotten. In 2022, the Office produced its mission and vision statements. With the influx of new recruits, especially to the leadership team, the Office has begun a strategy refresh to ensure that the direction of the Office is sound and that our strategic priorities and objectives are deliverable.

Office Re-Fit

The Office has been going through a re-fit. The whole team has had to re-locate temporarily as this has been ongoing. It is envisaged that this work will complete in early 2026. It is designed to future proof effectiveness, productivity and sustainability for the medium to long term. The Director wishes to thank the whole team for their good will and good humour as this interruption to their work place has been ongoing.

With the new Office comes more open space: more light; more connectivity; more effective digital capability; a larger and more comfortable break out area; secure rooms for video links and sensitive calls; power, cabling and acoustics designed for digital work; a bespoke witness care suite and a 25 seater training room designed for local and international connectivity. The goal is to turn the space into a tool which enhances the success of the Office. The Director wishes to thank the Government ('CIG') for the capital injection which was provided to make this all possible.

Sustainability

The Director appreciates that CIG has sustainability and the UN Sustainable Development Goals ('UNSDG') well in mind. This is one area where non-legal goals of

the ODPP and CIG strongly align. The Office needs to “meet the needs of the present without compromising the ability of future generations to meet their own needs.”

It is plain that one cannot achieve sustainable development generally if crime, corruption, trafficking, terrorism financing and injustice are allowed to thrive. For this Office and for UN purposes, this is especially important - the ODPP is not just a legal body – it is a core development institution.

A strong prosecutor’s Office:

- Protects public funds from corruption;
- Enforces financial crime laws;
- Disrupts organised crime;
- Protects children and the vulnerable; and
- Maintains public confidence in the state

In turn, the position of the ODPP at the centre of the Criminal Justice System supports directly or indirectly for the jurisdiction:

- Inward investment ;
- Stability ;
- International reputation, and
- Social cohesion.

In summary, the Director suggests respectfully that prosecution capacity is not just a justice issue - it should very much be treated as an important sustainability issue. Logic tells us that effective prosecution and justice capacity are conditions for sustainable development, not optional add-ons.

The Office initiative - “Office Reconfiguration and Criminal Process Digitization” - seeks to modernize its physical workspace and digitize criminal justice processes. This dual approach is designed to enhance staff well-being, promote efficiency, reduce environmental impact and strengthen access to justice in the Cayman Islands. The initiative demonstrates the commitment of the Office to sustainability, innovation, and

justice. By aligning with the UN SDGs, this project not only modernizes Office operations but also contributes to the Cayman Islands' vision of a sustainable, efficient and equitable society.

Part of that sustainability project requires the Office to embrace technology and to stay ahead of the curve. Subject to funding, it is the intention of the Director to produce a bespoke AI model which will expand our capacity. There are two stark choices. On the one hand, a controlled, prosecution-grade AI model or, on the other, an ad-hoc use of external tools by staff.

"By the end of 2026, the Office should not be asking .."Do we use AI ?", it should be in a position to say that it controls a prosecution-grade AI model which protects justice, victims and the public interest".

SIMON DAVIS

Director of Public Prosecutions



Introduction

Introduction

The Office of the Director of Public Prosecutions (“ODPP”) 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.

Pursuant to section 4 of the Criminal Justice (International Co-operation) Act (2025 Revision), the DPP is also the Central Authority for all incoming and outgoing international mutual legal assistance requests ⁶. The DPP also exercises functions under the Justice Protection Act (2017 Revision) to ensure appropriate witnesses are protected before and after trial proceedings.

During the 2025 period, the DPP was assisted by a Deputy Director, two Assistant Directors, four Senior Crown Counsel, fifteen Crown Counsel and eleven support staff.

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.”

⁶ While the Chief Justice is responsible for US MLAT requests, the DPP assists with this responsibility

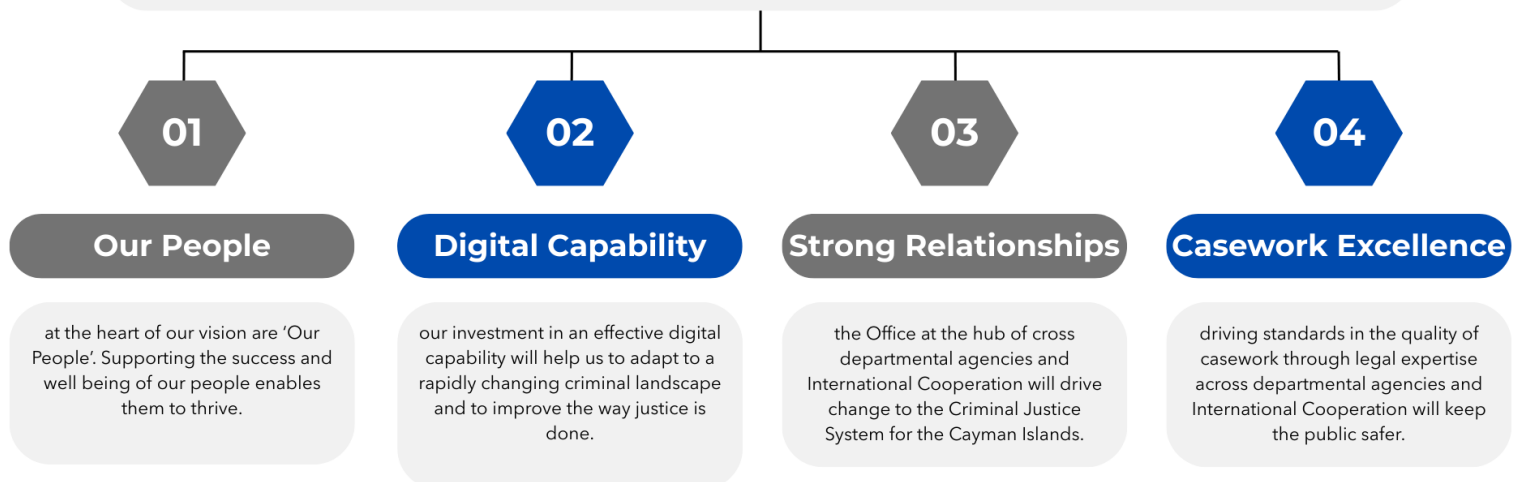
In order to achieve our vision, the Office relies upon a number of core values which provide an internal compass of fundamental principles driving the direction of the Office. Our core values are simple and straightforward.

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.

KEY ELEMENTS



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.



Legal Role and Function

Legal Role and Function

Role

Section 57(2) of the Cayman Islands Constitution provides that the DPP shall have power, in any case in which he or she considers it desirable to do so :

- 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 by 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.

Section 57(3) provides that ‘the powers of the Director of Public Prosecutions under subsection (2) may be exercised by him or her in person or by Officers subordinate to him or her acting under and in accordance with his or her general or special instructions’.

Section 57(4) provides that ‘the powers conferred on the Director of Public Prosecutions by subsection (2)(b) and (c) shall be vested in him or her to the exclusion of any other person or authority’.

Section 57(6) provides that ‘In the exercise of the powers conferred on him or her by this section, the Director of Public Prosecutions shall not be subject to the direction or control of any other person or authority’.

The bulk of the work of the DPP is undertaken by Crown Counsel who are employed by the Office. Crown Counsel are responsible for the prosecution of offences in the Youth Court, the Traffic Court, the Summary Court (including the Mental Health and

Drug Rehabilitation Courts) and Grand Court. They are also responsible for the prosecution of cases before the Court of Appeal and the Privy Council.

Crown Counsel provide charging decisions 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.

In accordance with section 4 of the Criminal Justice (International Co-Operation) Act (2025 Revision), the DPP and, in turn, Crown Counsel are responsible for making and receiving requests from co-operating countries in respect of Mutual Legal Assistance, Extradition and Convention Matters. In collaboration with the Chief Justice, the Office also deals with all US Mutual Legal Assistance Treaty requests.

The DPP 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.

Function

A number of Law Enforcement Agencies ('LEAs') 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.

Crown Counsel provide 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, Crown Counsel also advise agencies with regard to policies and procedures touching upon the investigation and prosecution of offences.

Crown Counsel do not have oversight functions with regard to Law Enforcement Agencies nor do they direct investigations. Consistent with its independent role pursuant to section 57 of the Constitution, the role of Crown Counsel is advisory in nature until such time as charges are brought.

The RCIPS submit 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 also refer criminal cases to the DPP for charging decisions. These entities include:

- Customs and Border Control Agency ;
- Cayman Island Coast Guard ;
- The Anti-Corruption Commission ;
- Department of Labour and Pensions ;
- Department of Planning ;
- Department of the Environment ;
- Department of Commerce and Industry ;
- Department of Agriculture ;
- Department of Environmental Health ;
- Health Insurance Commission ;
- OfReg ;
- The Ombudsman ;
- WORC

Non-urgent files submitted to the Office for ruling are reviewed. Crown Counsel endeavour to provide charging advice on those matters within fourteen days. Some complex matters will require a longer period. Urgent charging advices are processed

immediately upon submission to the Office, primarily by Counsel who are not assigned to Court for that day.

At weekends and on Public Holidays, Crown Counsel are rostered to provide advice and charging decisions. This requires Crown Counsel to provide charging advice where suspects may be arrested over weekends and/or where summary court applications for extension of custody time are required for detained suspects.

The decision to charge a suspect with an offence is made in accordance with guidance provided in the tests set out in the UK Crown Prosecution Service Code for Crown Prosecutors. This is often called 'The Full Code Test' or 'The Two Stage Test'.

In applying the Full Code test, Crown Counsel must first consider whether there is enough evidence against the defendant. This aspect of the test is often referred to in the question, is there a realistic prospect of conviction ?

When deciding whether there is enough evidence to charge, Crown Counsel must consider whether evidence can be used in court and whether it is reliable and credible. Crown Counsel must be satisfied that there is enough evidence to provide a "realistic prospect of conviction" against each defendant. If/where there is insufficient evidence to charge, the matter may go no further. However, Crown Counsel may ask the referring agency to provide further evidence whereupon any earlier decision not to charge may be reviewed.

Further, when applying the Full Code Test, Crown Counsel must ask whether it is in the public interest for the DPP to bring the case to Court.

Crown Counsel will consider whether it is in the public interest to prosecute any particular matter. Crown Counsel will 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 and/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 :

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

In urgent cases or 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. However, the Threshold Test will only apply where all of the following five conditions are met:

1. There are reasonable grounds to suspect that the person to be charged has committed the offence ;
2. Further evidence can be obtained to provide a realistic prospect of conviction ;
3. The seriousness or the circumstances of the case justifies the making of an immediate charging decision ;
4. 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 ;
5. 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 five departures and nine appointments within the Office.

These staff changes are as follows :

Departures:

- Candia James-Malcolm (Cayman Islands) resigned from the post of Deputy DPP ;
- Toyin Salako (United Kingdom) transferred to the Office for Strategic Action against Illicit Finance ('OSAIF');
- Alexander Barbour (United Kingdom) resigned from the post of Crown Counsel 1 (Financial Crime)
- Candy Bodden (Cayman Islands) transferred to the Office for Strategic Action against Illicit Finance ('OSAIF');
- Nezryn Valencia (Philippines) resigned from the post of receptionist.

Appointments :

- Internal candidate Nicole Petit (Cayman Islands) was appointed to the position of Deputy Director of Public Prosecutions
- Barnaby Jameson KC (United Kingdom) was appointed to the position of Deputy Director of Public Prosecutions⁷
- Punam Chopra (United Kingdom) was appointed to the position of Assistant Director of Public Prosecutions (International and Financial)⁸
- Internal candidate Martin Mulgrew (United Kingdom) was appointed to the position of Senior Crown Counsel

⁷ Appointed in October 2025 but took up post in January 2026

⁸ Ibid

- Brian Treadwell (United Kingdom) was appointed to the position of Senior Crown Counsel
- Nicosia Lawson (Cayman Islands) was appointed to the position of Crown Counsel 1 (Financial Crime)⁹
- Andrea Johnson (Trinidad) was appointed to the position of Crown Counsel
- Emma Rance (United Kingdom) was appointed to the position of Crown Counsel
- Stacyann Stewart (Cayman Islands) was appointed to the position of Crown Counsel
- Keanna Kelly was appointed as a temporary summer Intern
- Nadia Simmonds (Cayman Islands) and Kia Davies (Cayman Islands) undertook short term internships

The complement of the Office as at December 2025 was as follows:

Legal Staff

- Simon Davis, Director of Public Prosecutions (United Kingdom)
- Nicole Petit, Deputy Director of Public Prosecutions (Cayman Islands)
- Scott Wainwright, Assistant Director of Public Prosecutions (United Kingdom)
- Nimesh Jani, Senior Crown Counsel (International Crime) (United Kingdom)
- Brian Treadwell, Senior Crown Counsel (Financial Crime) (United Kingdom)
- Sarah Lewis, Senior Crown Counsel (Crime) (Cayman Islands)
- Martin Mulgrew, Senior Crown Counsel (Crime) (United Kingdom)
- Kenneth Ferguson, Crown Counsel 1 (Traffic) (Jamaica)
- Gabriel Milton-Job, Crown Counsel 1 (Financial Crime) (United Kingdom)

⁹ Ibid

- Orrett Brown, Crown Counsel (Jamaica)
- Shauna-Kaye James, Crown Counsel (Jamaica)
- Andre Wedderburn, Crown Counsel (Jamaica)
- Alliyah McCarthy, Crown Counsel/Freedom of Information Manager (Cayman Islands)
- Ben Brown, Crown Counsel (United Kingdom)
- Angelique McLoughlin, Crown Counsel (Cayman Islands)
- Tetrina Rivers, Crown Counsel (Cayman Islands)
- Colleen Cummings, Crown Counsel (Cayman Islands)
- Stacyann Stewart, Crown Counsel (Cayman Islands)
- Emma Rance, Crown Counsel (Crime) (United Kingdom)
- Andrea Johnson, Crown Counsel (General Crime/Financial) (Trinidad)

Administrative Staff*

- Ronald Best - Case Progression Officer
- Kim Chin - Legal Executive - Traffic Court
- Nicholas Greaves - Paralegal
- Maureen Guy - Legal Executive - Grand Court
- Aliyah Linwood - Legal Executive - Summary Court
- April Linton - Legal Executive - Summary Court
- Joanna McNiven - Witness Care Officer
- Norma Solomon - Witness Care Officer
- Simon Spiers - Practice Manager
- Victor Villarin - Librarian (shared with Portfolio of Legal Affairs and Judiciary)
- Dennis Walkington - Serious Crime Case Manager/Disclosure Officer
- Dave Bailey, HR Manager (Cayman Islands) - shared with PoLA

- Gabriella Ebanks, HR Officer
(Cayman Islands) – shared with PoLA

All except Messrs Spiers, Walkington and Ms McNiven are Caymanian

Legal Family

As the Director set out in the overview, the Legal Family is now reality rather than merely a concept. This programme is designed to bring with it stability and future proofing. This is all the more important due to the upward trend in the volume and complexity of work flowing into the Office.

As volume of work increases, so the Office will need to adapt the way in which it works in order to remain effective. The business model presently adopted by the Office envisages that each lawyer is adept at oral and written advocacy. This requires the lawyers to process a substantial volume of written work while, at the same time, maintaining a regular presence in court. This state-of-affairs can only be effective so long as excessive cognitive load in one lawyer and any increase in the risk of weak quality control is avoided. In addition, having one lawyer handle both written and oral advocacy can create time, burnout and accountability pressures which may ultimately reduce the overall effectiveness of the advocacy.

As indicated elsewhere in this report, innovation is not an option for the prosecutor. The way in which the prosecutor operates must be flexible, forward-thinking and open to continual improvement. One such improvement would be to deploy highly proficient oral advocates while, at the same time, having a team of experienced lawyers in predominantly desk-based advocacy roles. This will require amendment of the Job Descriptions to ensure that the hybrid role is reflected.

In addition, the complexity of cases is changing. Having a dedicated team of lawyers whose role specifically is building complex cases and cases involving child sexual exploitation, rape and serious sexual offences is not just innovation but common sense.

Resources presently open to the Director do not allow for this change in approach and to the status quo. Funding will be required to enable any such appointments to be made.

FATF - Capacity and Effectiveness

The Office has been building capacity to ensure that its responsibilities for FATF purposes are addressed. In addition to ensuring that the Office is effective in meeting its obligations in respect of IO2, IO7, IO8, IO9 and IO10, it has also fielded Crown Counsel to sit on a number of working groups, namely :

- Money Laundering Threats Working Group
- Terrorist Financing and Proliferation Financing Threats Working Group
- Legal Persons and Arrangements Risk Assessment Working Group
- National Vulnerabilities/Consequences Working Group
- Virtual Assets Working Group
- Inter-Agency Coordination Committee
- Financial Crime Focus Group
- Sanctions Working Group
- Anti-Money Laundering Steering Group

It is recognized that FATF places great emphasis on effective investigation and prosecution outcomes with the consequence that prosecutorial capacity is itself an AML/CFT control.

The Proceeds of Crime (Amendment) Bill 2025 will create a statutory duty on the ODPP, as a “competent authority”, to produce detailed annual performance reports on money laundering, associated predicate offences and terrorist financing, including granular statistics on prosecutions, convictions, sanctions and asset recovery. This workload can

be discharged reliably with dedicated POCA/FATF counsel. The Bill will also formalise and intensify inter agency coordination and information sharing, which in turn, will increase referrals and requests for prosecutorial advice.

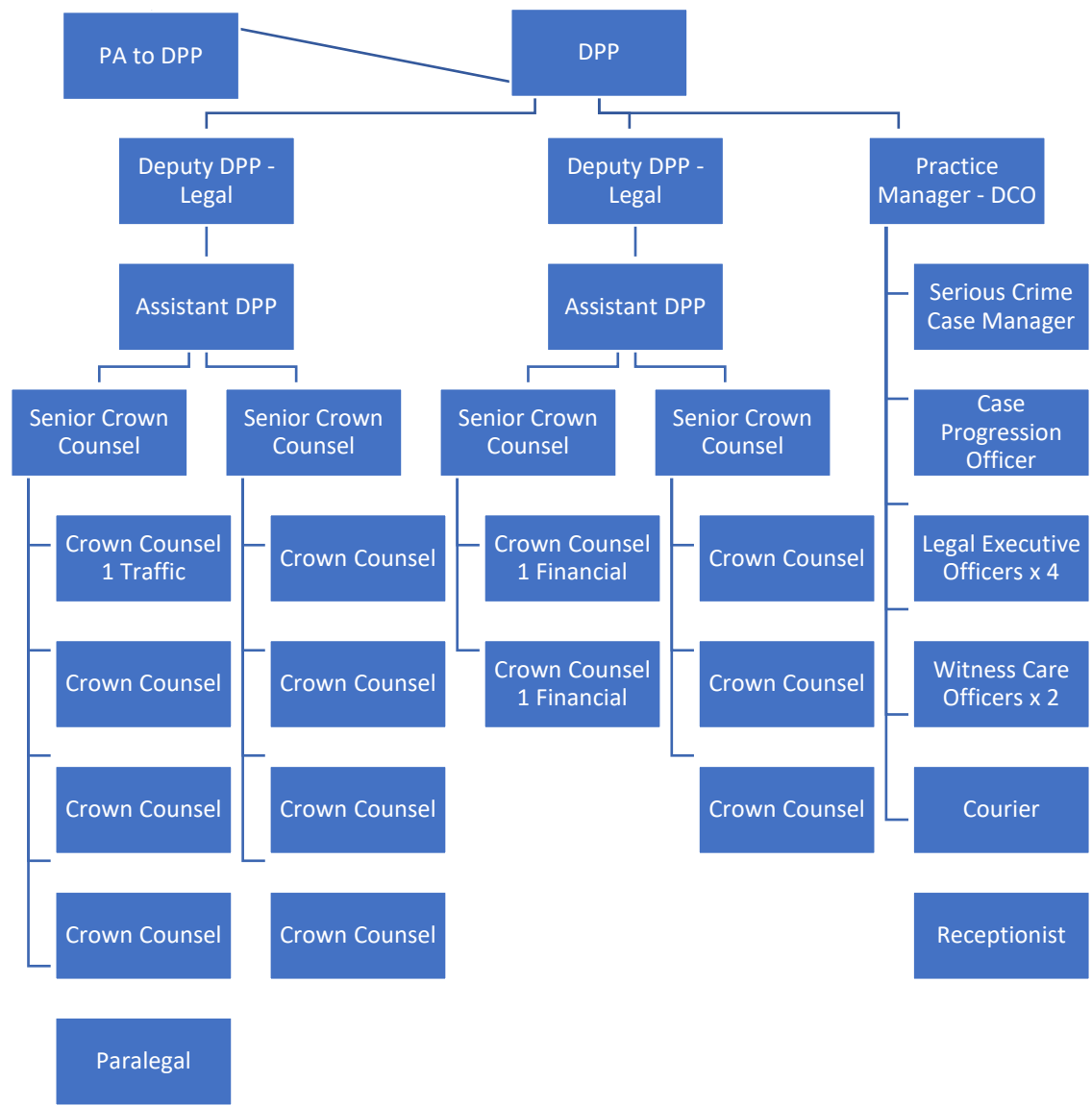
While this work is already conducted by existing employees, the Office will also continue to ensure that its capabilities are future proofed by acknowledging knowledge continuity and succession risk. This will ensure that the Office can and will continue to play a full, visible and effective role in the Steering Group architecture that the Bill has now placed on a statutory footing.

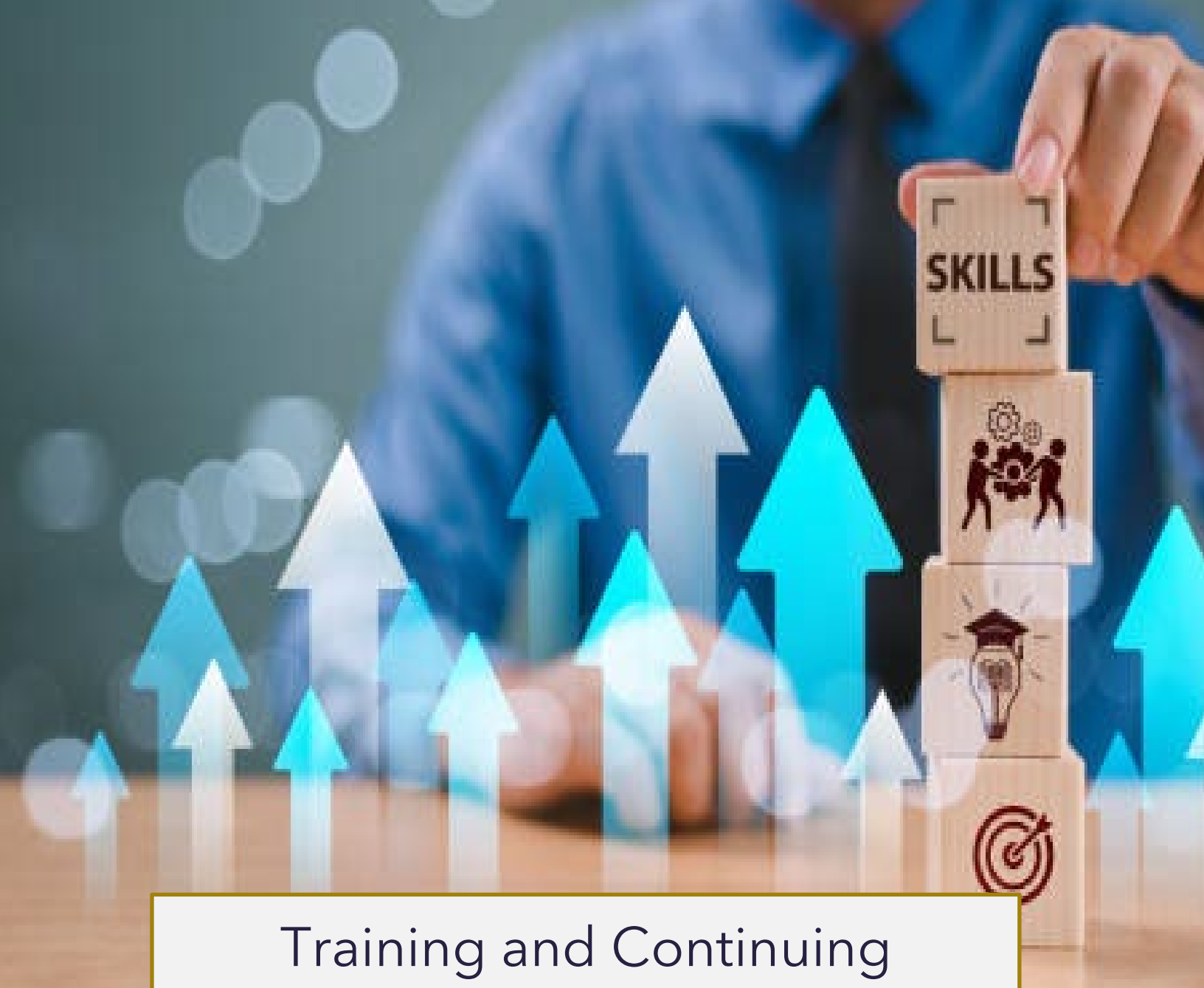
IT and Software Developer

As prefaced in the Director's overview, innovation should drive the way in which the Office proofs itself for the future. The benefits of appointing an IT and Software Developer to assist the Office in changing the way it works would be multi-fold :

- Operational Efficiency : providing significant time savings to assist counsel with evidence review, freeing up time for Crown Counsel to do higher priority work.
- Improved Accuracy : putting in place an AI Large Language Model can reduce human error with disclosure, case summaries and evidence handling.
- Cost Avoidance : putting in place measures by which trial delays, retrials, or case collapses due to disclosure failures can be avoided.
- Institutional Knowledge : Building in-house capability reduces over reliance on expensive external vendors or busy government computer services providers.
- Future Proofing : appointment of a bespoke recruit would position the Office so that it can pivot and adapt as the court and criminal justice system stakeholders increasingly integrate digital tools.
- As and when funding becomes available for this post, the ODPP will be able to continue to drive forward its technological objectives.

Organisational Chart





Training and Continuing Professional Development

Training and Continuing Professional Development

With the introduction of the 'Legal Family' concept in the Spring of 2025, the programme for training and development of Crown Counsel has been reviewed. That review has involved consideration of performance objectives and the requirement to undertake training which is relevant and consistent to the needs and practice of individual Crown Counsel. Completion of a minimum of 12 hours Continuing Professional Development ('CPD') per annum is required for Established Practitioners while 24 hours CPD per annum is required for New and/or Recently Qualified Practitioners.

The Office provides mandatory training to all Crown Counsel.

The programme also includes general training as well as trial advocacy fundamentals for New and/or Recently Qualified Practitioners. The training programme has been developed with a view to being a 'one stop shop' for all counsels' needs. This coincided with the provision of a state-of-the-art online resource facility developed by Mr Villarin, Office Librarian which enables all counsel to access online training tools.

Further, the Work Based Learning Scheme has been introduced. At its heart, the scheme promotes and develops the advocacy and forensic skills of newly qualified lawyers. This was an aspect of new qualification which was lacking. Other legally qualified employees in addition to newly qualified advocates can be introduced to the scheme as and when required for top ups and refreshers.

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

In 2025, the workshops focused on general training and trial advocacy fundamentals for junior members of the team.

ODPP Training Courses	
Month	Course
March	Legislation Process and Navigating the legislation.gov.ky website
May	Rape and Serious Sexual Offences, and Abuse of Process
June	Identification Evidence
July	Disclosure and PII

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

- International cooperation in the absence of applicable international agreements - implementing the Second Additional Protocol to the Convention on Cybercrime
- Slavery and Human Trafficking Prosecutions
- Trafficking and Terrorism of Antiquities
- Universal Jurisdiction - An Overview
- Unlocking the Potential of Equivalent Value-based Measures in Asset Recovery
- An Introduction to Crypto Investigations and the Benefits of Partnership Working
- Prosecuting Cybercrimes in Switzerland: Hurdles and Challenges
- A Comprehensive Approach in the Fight Against Cybercrime: Decentralisation and Digitalisation
- Decrypting the Blockchain: An Introduction to Crypto Investigations and the Benefits of Partnership Working

- Putting Victims and Witnesses at the Heart of the Criminal Justice Process.
- A Comprehensive Understanding and Approach to Combating Female Genital Mutilation-Cutting and Reducing Prosecutorial Impunity
- IAP-UNESCO webinar: Introduction to the Guidelines for Prosecutors on Digital Evidence
- An Introduction to the UN Human Rights System: Understanding the UN Human Rights Council and Its Mechanisms
- Digital Evidence Collection and Freedom of Expression and Privacy.
- IAP-OECD webinar: Prosecutors and the OECD Anti-Bribery Convention - A Shared Commitment to Combating Transnational Bribery
- IAP Cybercrime Network webinar: A Comprehensive Approach in the Fight against Cybercrime: The Power of Digital Evidence,
- Cultural Property Awareness: From Crime to Court
- IAP - Asset Reality webinar: Dealing with the Asset in Asset Recovery: Improving Seized Asset Management,
- Developing a Persuasive Case Strategy
- INTERPOL Notices System and International Police Cooperation in Combating Financial Crimes

External Training

The Office participated in and provided training at a number of events across 2025.

ODPP External Training		
Month	Participant(s)	Course
January	Simon Spiers	Train the Trainer Course in Strategic Planning
	Simon Davis	FATF JEM on Terrorist Financing
February	Ben Brown Sarah Lewis	Police Custody Workshop
	Dennis Walkington Simon Davis	WORC - Immigration Transition Act
	Simon Davis	OTs' Governors' Conference - Miami
March	Simon Davis Nimesh Jani Alex Barbour	Terrorist Financing and Proliferation Financing : Financial Sanctions
	Simon Davis	Leadership Cayman - the role of the DPP in the Criminal Justice System
	Simon Davis	Conyers Debating Competition
April	Dennis Walkington	OfReg Investigation Training
	Simon Davis	OT CFT Forum - Online to Bermuda

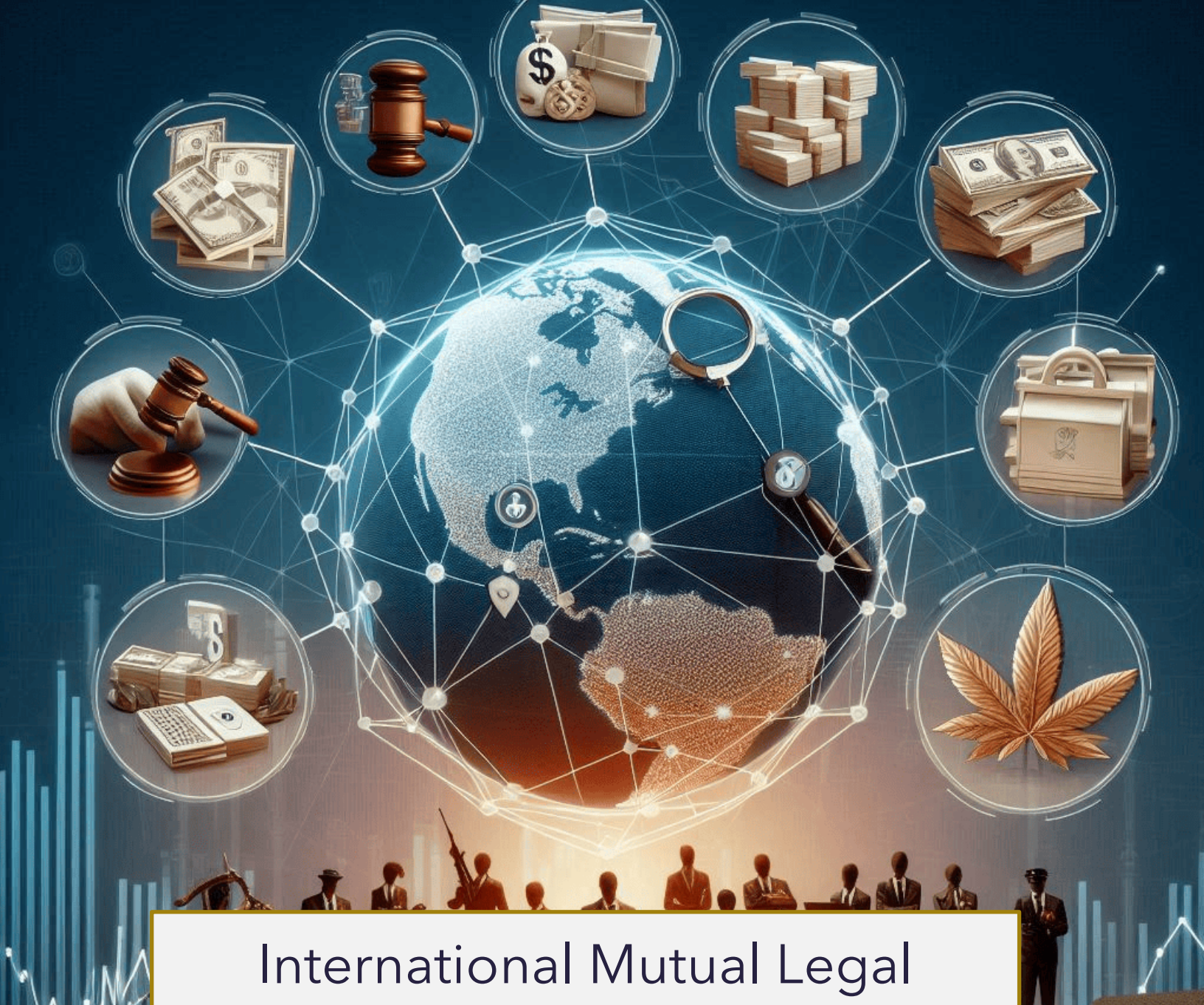
June	Joanna McNiven Norma Solomon	Management of Sexual or Violent Offenders
July	Emma Rance Martin Mulgrew	RCIPS Trainee Detective Course - Identification
August	All Support Staff	Transformative Team Training
September	Simon Davis Nimesh Jani	IAP Annual Conference - Singapore
	Simon Davis Nimesh Jani Brian Treadwell Gabriel Milton-Job	NRA Workshop
October	Simon Davis Nimesh Jani Brian Treadwell Gabriel Milton-Job	CFATF Revised Standards and Methodology
November	Martin Mulgrew Angelique McLoughlin Ben Brown Simon Davis Nimesh Jani All Counsel	IAP Regional Conference - Cayman Islands
	Simon Davis	Child Safeguarding Panel Discussion
	Simon Davis	OT CFT Forum - Train the Trainer
	Brian Treadwell Simon Davis	CFATF Plenary - Barbados

December	Kenneth Ferguson	Check List for Traffic Offence Investigations
	Simon Davis Nimesh Jani	LPs/LPA Vulnerabilities Workshop

Freedom of Information

The Office of the Director of Public Prosecutions received a number of FOI requests in 2025. These were for the period of 1st January 2025 to 31st December 2025.

Records Requested	Outcome
Decisions not to Prosecute between 2017 and 2025	Nothing disclosed
Reason for Not Prosecuting an aspect of a Case	Nothing disclosed
Information relating to the number of criminal cases stopped, discontinued, adjourned sine die or nolle prosequi in the Summary and Grand Courts for the years 2021,2022,2023 and 2024.	Nothing disclosed pursuant to S10(3)(B) of the Freedom of Information (General) Regulations (2021 Revision)
Total of all direct and indirect costs of Cayman Prosecutors Conference in November 2025.	Full response provided



International Mutual Legal Assistance & Financial Crime

International Mutual Legal Assistance & Financial Crime

US Mutual Legal Assistance Treaty

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, including review and oversight of all requests. The Office also maintains an international database of all international requests incoming and outgoing.

Central Authority

Pursuant to section 4 of the Criminal Justice (International Cooperation) Act (2025) Revision, the Director of Public Prosecutions is the Central Authority for all incoming and outgoing mutual legal assistance requests.

As Central Authority for the jurisdiction, the Director appreciates how important it is to ensure that international Mutual Legal Assistance is nurtured and developed. The Office processes a significant number of new requests each month. Crown Counsel have regular contact with our foreign counterparts over virtual platforms such as Zoom and engage proactively when meeting face to face at international events.

Property freezing, civil recovery, production and restraint orders are the bread and butter of this department. Chasing criminal property, freezing it and repatriating it are key to an effective team. There have been notable successes this year, some of which are still to resolve and which are reported elsewhere.

When considering the mutual legal assistance provided and requested in 2025, the figures are as follows :

New Incoming Requests Opened - 67

New Outgoing Requests Opened - 23

Cases Closed - 292 (including admin closures of old files)

FATF Related Activity

Throughout 2025, 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 2026.

In January 2025, the Director represented the Cayman Islands at the FATF Joint Experts Meeting for Terrorist Financing held at the (UNODC) in Vienna. That involvement culminated in a contribution to the update for the FATF publication on Terrorist Financing Risks which was published in the summer of 2025.

In January 2025, Toyin Salako, Assistant DPP, represented the Cayman Islands at the FATF Joint Experts Meeting on money laundering and related financial crime also in Vienna at the (UNODC).

Also, in January, members of the Office attended a Retreat organised by the AMLSG (Anti Money Laundering Steering Group) as the jurisdiction gears up for its preparations for the FATF 5th Round of Mutual Evaluation.

In May, the Director attended virtually the Overseas Territories Countering Financing of Terrorism (OT CFT) Forum. This was hosted by Bermuda. This forum is funded and supported by the FCDO in order to assist all OTs with their Countering Terrorist Financing capabilities.

In July, a member of the Office attended the AGM for the Caribbean Asset Recovery Inter-Agency Network (ARIN-CARIB) in Barbados. After holding the Presidency of the ARIN in the recent past, the work of the Office is intertwined with the aims and objectives of the ARIN.

In November, two members of the Office attended the CFATF Plenary in Barbados in order to assist the jurisdiction with its 5th Round preparations.

Also, in November, further assistance was provided by the Director to the OT CFT Forum with a workshop hosted by the Cayman Islands. This involved table top exercises on ex parte applications for production orders in terrorist financing cases.

In the last three months of 2025, a number of the team were involved as Working Group members or co-chairs of Working Groups as the Office for Strategic Action on Illicit Finance ('OSAIF') drove forward the collation of risk profiles to assist it with production of the National Risk Assessment.

Charging Decisions

The Office is committed to a substantive revision of its charging framework by which FATF compliance considerations (especially IOs 7 and 8) are considered in every charging decision. The revision will continue to raise awareness of money laundering analysis, asset recovery strategy, international cooperation and risk-based prosecution. This ensures that core considerations are made to inform charging decisions rather than considering matters post charge or post-conviction.

While maintaining strictly its prosecutorial independence, this represents a permanent institutional commitment to embedding the FATF Standards in the foundational decisions of the prosecutorial function rather than treating compliance as an overlay applied at later stages. The Office recognises that demonstrating a link between National Risk Assessment findings and the strategic priorities of the Office, resource allocation and operational activity is a central feature of a national risk-based approach while also embedding that link explicitly to its planning and reporting architecture.

The commitment represents a substantive institutional awareness of FATF requirements and a permanent investment in the long-term effectiveness of the jurisdiction's anti-money-laundering and counter-terrorist-financing framework with the practical consequence that every charging decision taken by the Office is also considered through the FATF compliance lens.

Parallel Financial Investigations

At the same time, the Office continues to engage with law enforcement with recommendations of parallel financial investigations ('PFIs') in order to make prosecutions more effective. The Office acknowledges that this can strengthen the evidential picture, attack the proceeds of crime as well as to expose the wider network and enablers behind the index offending. At the very least, PFIs ensure that the Office can :-

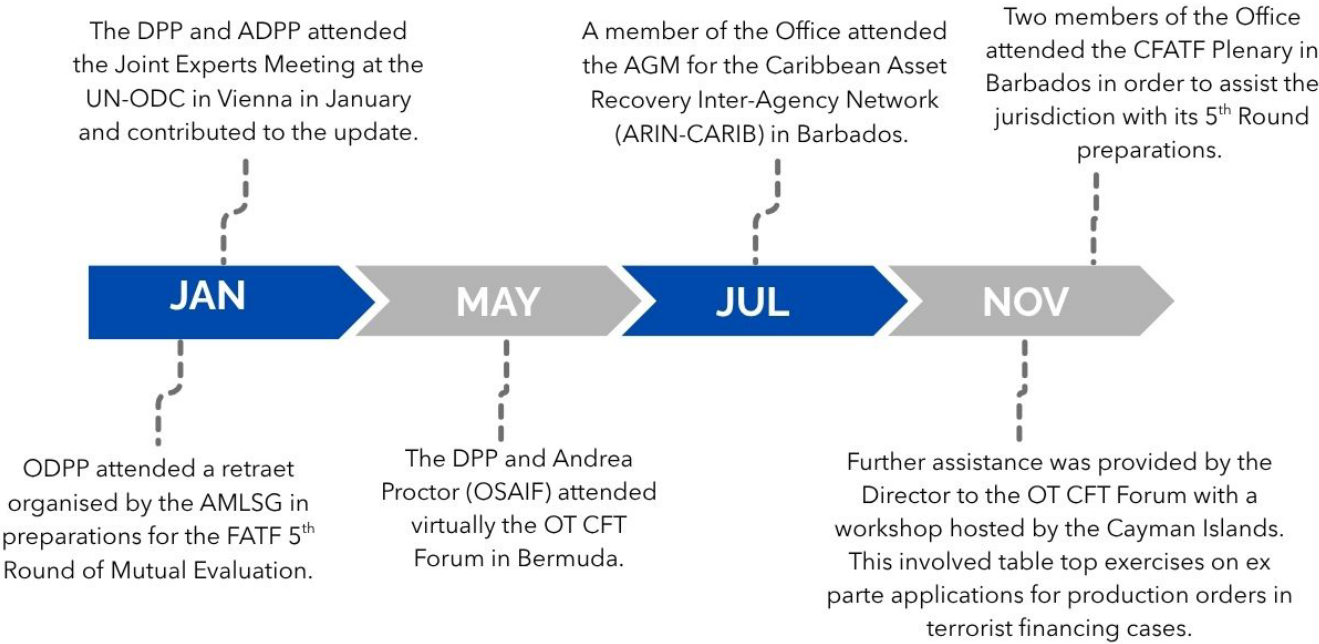
- Freeze assets early, preventing criminals from hiding or spending the profits before conviction. Preserved assets can enable faster financial recovery and reduce post-conviction litigation ;
- Ensure that the criminal case is not half the job - there may be other charges and other suspects to charge (either in Cayman or overseas) ;
- Identify how a drugs network is funded, supplied, and sustained, and
- Adduce evidence which is often neutral and objective.

Protocol with CIBFI

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 in place a working protocol with regard to cases involving concurrent jurisdiction. This requires CIBFI to notify the Office 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. This enables

collaborative working with international partners to combat crime effectively. The Office will issue formal guidance on the handling of concurrent jurisdiction cases in 2026.

Timeline





Statistics

Statistics

RULINGS

In 2025, the Office received 2468 requests for charging decisions from the RCIPS, other LEAs and government entities.

Month	Rulings
Jan	178
Feb	205
March	219
April	189
May	238
June	208
July	229
August	178
September	278
October	213
November	187
December	146
Total	2468

A comparative analysis for the number of requests for charging decisions for years 2022-2025 are depicted in Table 1 below.

TABLE 1

Year	Number
2022	2205
2023	2100
2024	2369
2025	2468
Total	9142

This comparative analysis indicates an upward trend in the volume of requests for charging decisions year on year. The number of requests for charging decisions per month gives cause for concern, especially when considering the number of qualified lawyers in the Office. This upward trend has already been mentioned under the heading ‘Human Resources’ above.

COURT OF APPEAL

In 2025, 28 appeals were filed in the Court of Appeal. The Office was ready to contest all appeals which were lodged.

Of the 28 appeals with which the Office was involved in 2025, 6 were dismissed.

There was 3 matter in which an appeal against conviction was allowed and 2 matter where sentence was reduced.

Tables 1 to 5 below depict the statistics for the Court of Appeal for the years 2021 to 2025.

TABLE 1 - COURT OF APPEAL 2025

Appeal	Outcome	Number
Conviction/Sentence	Dismissed, Withdrawn or Abandoned	6
Conviction	Allowed	3
Sentence	Reduced	2
Sentence	Increased	0
Total		11

TABLE 2 - 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 3 - 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 4 - COURT OF APPEAL 2022

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

TABLE 5 - 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 2025, 145 indictments were preferred before the Grand Court.

The Office disposed of 96 Indictments. 43 were by way of Guilty pleas, whilst 14 were convictions after trial.

Table 1 and Table 2 below depict the statistics for 2025 and a comparison between 2015 and 2025, respectively. Also set out is a comparative analysis of the following categories: total matters, total guilty pleas and total convictions after trial.

TABLE 1 - GRAND COURT 2025

Category	Number
Guilty Plea / Partial Guilty Plea	43
Conviction	14
Acquittal after trial	19
Acquittal after no evidence offered	13
Nolle Prosequi	4
Other (Adjourned sine die, special verdict)	0
Total	96

TABLE 2 - YEAR TO YEAR COMPARISON

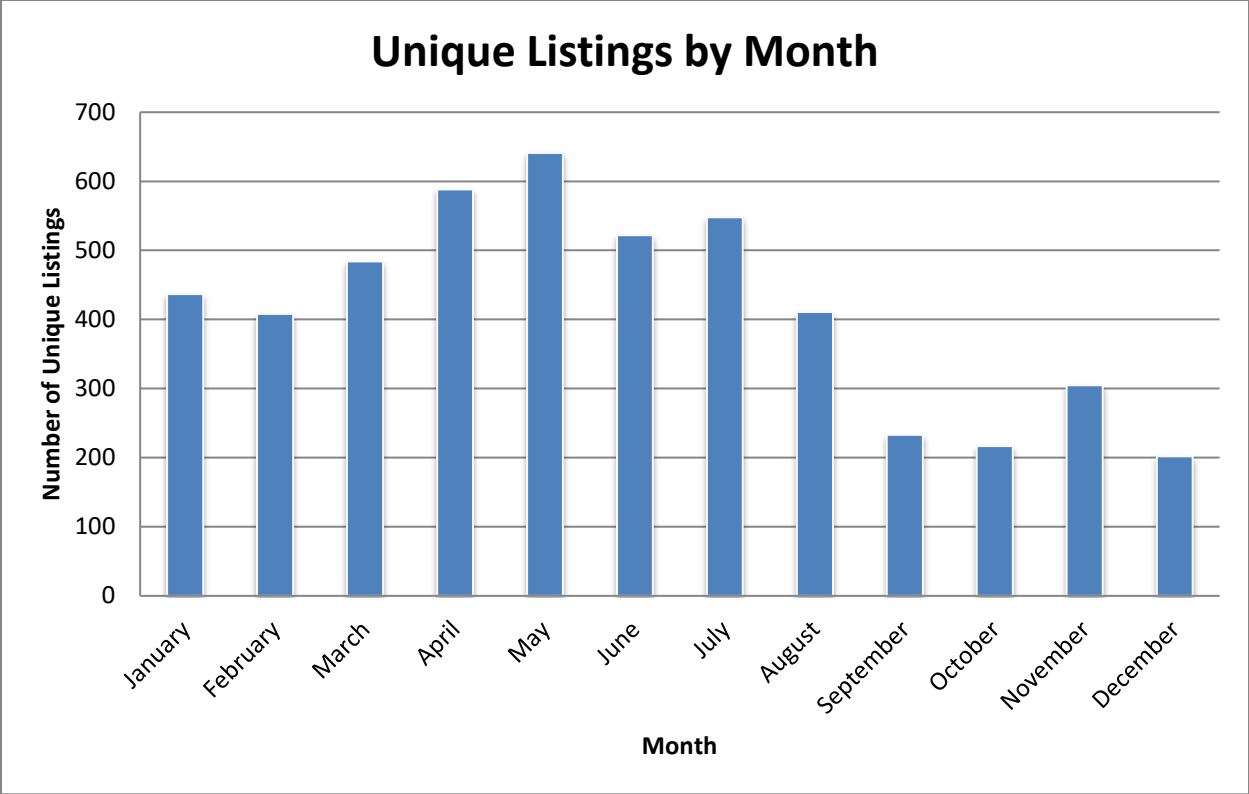
Year	Guilty Plea / Partial Guilty Plea	Conviction	Acquittal after trial	Acquittal after no evidence offered	Nolle Prosequi	Other.... Accused deceased, unfit to plead or has absconded	Total
2015	26	11	12	4	13	3	69
2016	49	13	16	4	4	2	88
2017	37	35	15	1	16	0	104
2018	52	15	15	4	4	0	90
2019	58	16	13	12	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
2024	22	14	12	6	7	0	61
2025	43	14	19	13	4	0	96

Summary Court

754 cases were initiated before the Summary Court, while 1,143 cases were initiated before the Traffic Court.

The Office prosecuted 4996 individual case hearings before the Summary Court.

Over 5463 charges in total were filed by the Office with the court.



Court Listing Analytics Dashboard ¹⁰

Summary of unique court listing counts recorded by month

¹⁰ This dashboard and the table above depict the number of individual court listings which the Office prosecuted before the Summary Court in 2025. Any particular case may have been listed on a number of occasions. Each occasion is caught by this depiction.

Month	Listing Count
January	437
February	408
March	484
April	588
May	641
June	522
July	548
August	411
September	233
October	217
November	305
December	202
Total Unique Listings	4,996



Witness Care

Witness Care

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:

- 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 2025, the WCOs interacted with a total of 158 witnesses for matters in the Grand Court and 204 witnesses in the Summary Court. Tables 1-5 show a breakdown of witness interaction on a monthly basis for those Grand Court trials which were completed between 2021 and 2025.

For 90 Grand Court Witnesses;

- Trials were concluded
- guilty pleas were entered prior to trial,
- no evidence was offered, retrials or nolle prosequi.

For 68 Grand Court Witnesses;

- prepared for giving evidence but where the trial date has been adjourned into 2026;
- 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 2025

2025	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Sum
No. of Grand Court trials with WC	4	3	1	1	0	3	4	4	4	5	5	4	38
No. of Witnesses interacted with for Grand Court trials	5	4	1	4	0	4	11	15	8	9	16	10	90

TABLE 2 - 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 3 - WITNESS CARE 2023

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

TABLE 4 - 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 5 - 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 :

- 128 witnesses have been prepared for giving evidence – in some cases, the trial date has been adjourned into 2026 ;
- 100 witnesses have been kept informed of trial dates, adjournments and other relevant information ;
- 67 witnesses were supported at court (35 Domestic Violence related/ 28 common assaults/damage to property and 4 indecent assault with one being a 15 year old child)

54 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.



Sustainability

Sustainability

Commitments of the ODPP to Sustainable Development, Good Governance, and National Resilience.

The Office continues to advance its mandate with a clear understanding that justice, sustainability and national resilience are mutually reinforcing pillars of a stable and prosperous Cayman Islands. The work of the Office is grounded in principles of fairness, independence and accountability. The Office recognises that these principles are essential to achieving the Cayman Islands Government's Strategic Policy Statement (SPS) Broad Outcomes and the United Nations Sustainable Development Goals (UN SDGs).

During 2025, the ODPP strengthened its role as a key contributor to national development by aligning its strategic initiatives with government priorities, embedding sustainability into our internal operations and supporting cross government efforts to enhance climate resilience.

Alignment with the CIG Strategic Policy Statement

The Office mapped out its programmes, initiatives and operational priorities with the SPS Broad Outcomes in mind. This exercise ensured that prosecutorial work is measured not only in the administration of justice before the court but also in the way it contributes to the wider social, economic and environmental objectives of the Cayman Islands Government.

Strengthening Families and Communities

- Delivering timely, victim centred prosecution services that prioritise the safety and dignity of vulnerable individuals.
- Enhancing support for victims of domestic violence, sexual offences and child abuse through specialised prosecutorial teams.

- Promoting community confidence in the justice system by ensuring transparency, fairness and accessibility.

Enhancing Public Safety and National Security

- Targeting serious and organised crime, including firearms offences, gang related activity and financial crime.
- Strengthening inter agency collaboration with all Law Enforcement Agencies and Government departments to improve intelligence led prosecution.
- Supporting national security objectives through robust case management and the consistent application of the rule of law.

Improving Governance and Public Sector Performance

- Upholding the highest standards of prosecutorial independence, ethics and accountability.
- Investing in continuing professional development for prosecutors and support staff, including training in digital evidence, trauma informed justice and international best practice.
- Modernising internal processes to improve efficiency, transparency and data driven decision making.

Supporting a Sustainable and Resilient Economy

- Protecting the jurisdiction's reputation as a well regulated financial centre by prosecuting corruption, fraud, money laundering and other financial crimes.
- Contributing to economic stability by ensuring that the justice system remains predictable, credible and aligned with international standards.
- Supporting the Government's commitment to sustainable development by integrating environmental and climate related considerations to operational planning.

Advancing the United Nations Sustainable Development Goals

The Office recognises that institutions such as the ODPP play a central role for any government to achieve the UN SDGs.

Contributions of the Office extend beyond SDG 16 and reflect a holistic approach to sustainable development.

SDG 16 – Peace, Justice and Strong Institutions

- Ensuring impartial, evidence based decision making in all prosecutions.
- Strengthening institutional integrity through clear policies, transparent processes and consistent application of prosecutorial guidelines.
- Enhancing public trust by communicating prosecutorial decisions clearly and engaging with stakeholders across the criminal justice system.

SDG 5 – Gender Equality

- Prioritising the prosecution of gender based violence and ensuring that victims receive trauma informed support throughout the criminal justice system.
- Promoting gender equality within the ODPP workforce, including leadership development and equitable recruitment practices.
- Supporting national efforts to reduce gender based violence through inter agency collaboration and public education initiatives.

SDG 8 – Decent Work and Economic Growth

- Safeguarding the Cayman Islands' reputation as a safe and trusted place to do business by prosecuting financial crime and corruption.
- Supporting a stable labour market by ensuring that workplace related offences, including exploitation and trafficking, are addressed effectively.

- Contributing to a predictable regulatory environment that supports sustainable economic growth.

SDG 13 - Climate Action (Indirect Contribution)

- Integrating climate related risks into business continuity planning.
- Supporting national climate resilience initiatives through participation in cross government working groups.
- Ensuring that the criminal justice system remains operational and accessible during climate related emergencies.

Contribution to the Cayman Islands Climate Resilience Scorecard

The Office is proud to serve as a contributor to the development of the Cayman Islands Climate Resilience Scorecard, a whole of government initiative designed to assess and strengthen the country's preparedness for climate related risks.

Justice Sector Integration

The involvement of the Office ensures that criminal justice system considerations are reflected in national resilience planning, including :

- Continuity of prosecutorial operations during extreme weather events.
- Protection of vulnerable populations who may be disproportionately affected by climate impacts.
- Ensuring secure handling of evidence and case files in the event of natural disasters.
- Supporting inter agency emergency response frameworks.

Building Institutional Resilience

The Office has taken proactive steps to strengthen its own resilience, including :

- Updating emergency response and business continuity plans.

- Enhancing digital infrastructure to ensure secure remote access to case files and prosecutorial systems.
- Participating in national disaster preparedness exercises and inter agency simulations.

These efforts ensure that the Office can remain fully operational and capable of fulfilling its constitutional mandate even under challenging conditions.

Embedding Sustainability in ODPP Operations

Beyond external contributions, the Office continues to integrate sustainability into internal operations.

Environmental Responsibility

- Reducing paper use through digital case management and electronic filing.
- Implementing energy efficient practices within Office facilities.
- Supporting government wide initiatives to reduce environmental impact.

Workforce Wellbeing and Development

- Promoting a healthy, inclusive and supportive workplace culture.
- Offering training and development opportunities that enhance staff resilience and professional growth.
- Encouraging flexible work arrangements that support work life balance and reduce commuting related emissions.

Ethical and Transparent Governance

- Maintaining clear internal policies that promote accountability and ethical conduct.
- Ensuring that all prosecutorial decisions are guided by fairness, independence and the public interest.
- Strengthening internal audit and quality assurance mechanisms.

The commitment of the Office to sustainable development, good governance and national resilience is integral to our mission and central to the wellbeing of the Cayman Islands. By aligning the work of the Office with the SPS Broad Outcomes, contributing to the UN SDGs and supporting the Climate Resilience Scorecard, the Office continues to demonstrate that a strong, independent and forward looking prosecution service is essential to a safe, prosperous and sustainable future for the Cayman Islands.



Strategic Priorities For 2026

Strategic Priorities For 2026

As the Office reflects on achievements and challenges of 2025, it is evident that the Office of the DPP has made significant strides in various areas. The dedication and hard work of the entire team have been instrumental in driving forward its mission and vision, ensuring that it continues to serve the people of the Cayman Islands with integrity and excellence.

The strategy refresh which was started in 2025 will be completed before the end of Q2 2026 in order to ensure that the Office is on course to achieve its priorities and objectives for 2026 to 2030.

The commitment of the Office to innovation and digitization has positioned it at the forefront of prosecutorial practices, enabling it to handle cases with greater efficiency and effectiveness. Sustainability will drive Office priorities with digitization and upgrading of the digital case management system for general crime, financial crime and international mutual legal assistance. This, taken together with provision of an AI LLM, should enable the Office to remain well ahead of the technological curve.

In addition, the office refit which started in June 2025 is due to complete before the end of Q2 of 2026. This will future proof the Office, flooding it with digital capacity and ensuring that all employees of the Office have modern accommodation which is fit for purpose.

The strengthening of the leadership team and the recruitment of talented individuals have bolstered the capacity of the Office to tackle complex cases and to drive forward long-term strategic aims. Its collaboration with international bodies and participation in global forums have further enhanced its reputation and capabilities on the world stage. All of this will enable the Office to drive forward Public Safeguarding and Disclosure Framework projects while, at the same time, ensuring that the Office promotes and maintains firm connections with its overseas counterparts.

The Office has made significant strides in advancing its mandate, focusing on sustainable development, good governance, and national resilience. The Office's work is grounded in principles of fairness, independence, and accountability, aligning with the Cayman Islands Government's Strategic Policy Statement (SPS) Broad Outcomes and the United Nations Sustainable Development Goals (UN SDGs). In 2025, the Office strengthened its role in national development by aligning its strategic initiatives with government priorities, embedding sustainability into its operations, and supporting cross-government efforts to enhance climate resilience.

As the Office moves into 2026, it remains focused on its core values and strategic approach, ensuring that it continues to protect the rights of individuals, uphold the rule of law and contribute to the safety and well-being of the community. The journey ahead is filled with opportunities and challenges, but with the unwavering commitment of the Office team, it is well-equipped to navigate the future and achieve its goals.



Financial Statements



GOVERNMENT OF THE CAYMAN ISLANDS

**OFFICE OF THE DIRECTOR OF PUBLIC
PROSECUTIONS**

**AUDITED FINANCIAL STATEMENTS
31 DECEMBER 2025**

CONTENTS

	Page
Statement of Responsibility for the Financial Statements	3
Auditor General's Report	4-5
Statement of Financial Position	6
Statement of Financial Performance	7
Statement of Changes in Net Assets/Equity	8
Statement of Cash Flows	9
Notes to the Financial Statements	10-30



OFFICE OF
THE DIRECTOR OF
PUBLIC PROSECUTIONS
CAYMAN ISLANDS

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STATEMENT OF RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

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

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

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

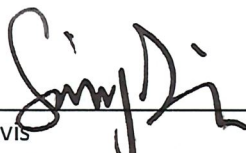
As Director of Public Prosecutions and Chief Financial Officer, we are responsible for the preparation of the Office of the Director of Public Prosecutions financial statements, representation and judgments made in these financial statements.

The financial statements fairly present the financial position, financial performance and cash flows of the Office of the Director of Public Prosecutions for the year ended 31 December 2025.

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

- (a) completely and reliably reflect the financial transactions of Office of the Director of Public Prosecutions for the year ended 31 December 2025;
- (b) fairly reflect the financial position as at 31 December 2025 and financial performance for the year ended 31 December 2025; and
- (c) comply with International Public Sector Accounting Standards as set out by the International Public Sector Accounting Standards Board under the responsibility of the International Federation of Accountants.

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


Simon Davis
Director of Public Prosecutions


Tiffany Ebanks
Chief Financial Officer

Date: 27 April 2026

Date: 27 April 2026

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 2025 and the statement of financial performance, statement of changes in net assets and cash flows statement for the year ended 31 December 2025, and notes to the financial statements, including a summary of significant accounting policies as set out on pages 10 to 30.

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 2025 and its financial performance and its cash flows for the year ended 31 December 2025 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
Auditor General

27 April 2026
Cayman Islands

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2025
(Expressed in Cayman Islands Dollars)

Prior Year CI\$000	Notes	Current Year Actual CI\$000	Original Budget CI\$000	Final Budget CI\$000	Variance (Original vs Actual) CI\$000
Current Assets					
709	Cash and cash equivalents	862	370	370	(492)
520	Receivables from exchange transactions	816	548	548	(268)
40	Other receivables	3	2	2	(1)
28	Prepayments	44	33	33	(11)
1,297	Total Current Assets	1,725	953	953	(772)
Non-Current Assets					
	Rights-of-use assets	1,132	-	-	(1,132)
217	Property and equipment	754	660	660	(94)
3	Intangible assets	2	2	2	-
220	Total Non-Current Assets	1,888	662	662	(1,226)
1,517	Total Assets	3,613	1,615	1,615	(1,998)
Current Liabilities					
1	Trade Payables	1	66	66	65
211	Accruals and other liabilities	511	41	41	(470)
88	Employee entitlements	117	125	125	8
-	Short Term Lease Liabilities	319	-	-	(319)
583	Surplus payable	583	-	-	(583)
883	Total Current Liabilities	1,531	232	232	(1,299)
Non-Current Liabilities					
-	Long Term Lease Liabilities	868	-	-	(868)
-	Total Non-Current Liabilities	868	-	-	(868)
883	Total Liabilities	2,399	232	232	(2,167)
634	Net Assets	1,214	1,383	1,383	169
Equity					
634	Contributed capital	1,214	1,383	1,383	169
634	Total equity	1,214	1,383	1,383	169

The accounting policies and notes on pages 10-30 form part of these financial statements.

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 31 DECEMBER 2025
(Expressed in Cayman Islands Dollars)

Prior Year Actual CI\$000		Notes	Current Year Actual CI\$000	Original Budget CI\$000	Final Budget CI\$000	Variance (Original vs Actual) CI\$000
Revenue						
5,527	Sales of goods & services	11,18,19	6,448	6,582	7,288	134
5,527	Total Revenue		6,448	6,582	7,288	134
Expenses						
3,853	Personnel costs	12,18	4,521	4,959	5,565	438
868	Supplies and consumables	13,18	1,122	715	815	(407)
369	Leases	18	-	375	375	375
-	Depreciation for Right-of-use	14,18	331	-	-	(331)
67	Depreciation and amortization	5,6,18	65	183	183	118
303	Litigation costs and professional fees	15,18	330	350	350	20
63	Loss allowance		-	-	-	-
-	Debts written off		1	-	-	(1)
4	Loss on foreign exchange		1	-	-	(1)
-	Loss on Property, Plant and Equipment		4	-	-	(4)
-	Finance costs	14,18	73	-	-	(73)
5,527	Total Expenses		6,448	6,582	7,288	134
-	Surplus for the year		-	-	-	-

The accounting policies and notes on pages 10-30 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 2025
(Expressed in Cayman Islands Dollars)

	Note	Contributed Capital	Accumulated Surplus	Total Net Assets/Equity	Original Budget	Final Budget	Variance (Original vs. Actual)
		CI\$000	CI\$000	CI\$000	CI\$000	CI\$000	CI\$000
Balance as at 1 January 2024		622	-	622	583	583	(39)
Equity investment from Cabinet		12	-	12	700	700	688
Prior Year Adjustments		-	-	-	-	-	-
Surplus for the year		-	-	-	-	-	-
Surplus payable to Cabinet		-	-	-	-	-	-
Balance at 31 December 2024		634	-	634	1,283	1,283	649
Balance as at 1 January 2025		634	-	634	1,283	1,283	649
Equity investment from Cabinet	18,21	605	-	605	100	100	(505)
Prior Year adjustments	14	(25)	-	(25)	-	-	25
Surplus for the year		-	-	-	-	-	-
Surplus payable to Cabinet		-	-	-	-	-	-
Balance at 31 December 2025		1,214	-	1,214	1,383	1,383	169

The accounting policies and notes on pages 10-30 form part of these financial statements.

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2025
(Expressed in Cayman Islands Dollars)

Prior Year CI \$'000		Note	Current Year Actual CI \$'000	Original Budget CI \$'000	Final Budget CI\$000	Variance (Original vs. Actual) CI \$'000
	Cash flows managed on behalf of Cabinet					
	Operating Activities:					
	Cash received		8	-	-	(8)
5,710	Sale of goods and services to Cabinet		6,181	6,553	6,553	372
5,710	Total cash received		6,189	6,553	6,553	364
	Cash used					
(3,880)	Personnel costs		(4,492)	(4,959)	(4,959)	(467)
(1,805)	Supplies and consumables		(1,170)	(1,439)	(1,439)	(269)
-	Interest Paid		(73)	-	-	73
25	Net cash flows from operating activities	16	454	155	155	(299)
	Investing activities:					
-	Cash used					
(12)	Purchase of property and equipment	5	(605)	(100)	(100)	505
(12)	Net cash flow used by investing activities		(605)	(100)	(100)	505
	Financing activities:					
-	Lease Payment		(301)	-	-	301
12	Equity injections from Cabinet		605	100	100	(505)
12	Net cash flows from financing activities		304	100	100	(204)
25	Net increase in cash and cash equivalents		153	155	155	2
684	Cash and cash equivalents at beginning of year		709	215	215	(494)
709	Cash and cash equivalents at the end of the year		862	370	370	(492)

The accounting policies and notes on pages 10-30 form part of these financial statements.

**OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

1. Description and principal activities

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

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

The appointment of the Director of Public Prosecution took effect on 1 May 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 Entity is located on the second floor, Bermuda House, Dr. Roy’s Drive, George Town, Grand Cayman. As of 31 December 2025, the Entity had 31 employees (2024: 31).

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.

New accounting standards issued and applicable.

The Office of the Director of Public Prosecutions has adopted IPSAS 43, Leases as of the transition date of 1 January 2025, replacing IPSAS 13, Leases.

IPSAS 43 primarily affects the accounting by lessees and will result in the recognition of almost all leases on the Statement of Financial Position. At the commencement date of a lease, a lessee will recognise a liability to make lease payments (i.e., the lease liability) and an asset representing the right to use the underlying asset during the lease term (i.e., the right-of-use asset). Lessees will be required to separately recognise the interest expense on the lease liability and the depreciation expense on the right-of-use asset, which will generally result in a higher charge being recorded in the Statement of Financial Performance compared to IPSAS 43. Lessees will be also required to remeasure the lease liability upon the occurrence of certain events (e.g., a change in the lease term, a change in future lease payments resulting from a change in an index or rate used to determine those payments). The lessee will generally recognise the amount of the remeasurement of the lease liability as an adjustment to the right-of-use asset.

In accordance with the transitional provisions in IPSAS 43, the Entity has adopted the modified retrospective approach under which the cumulative effect of initial application is recognised in opening equity at 1 January 2025. Accordingly, comparative information for the 31 December 2024 period has not been restated.

**OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025**

2. Significant accounting policies (*continued*)

IPSAS 44, Non-Current Assets Held for Sale and Discontinued Operations specifies the accounting for assets held for sale and the presentation and disclosure of discontinued operations. There is no impact to the Entity's Financial Statements.

IPSAS 45, Property, Plant, and Equipment, provides comprehensive guidance on the accounting treatment for property, plant, and equipment (PPE), including specific guidance for heritage assets and infrastructure assets held by public sector entities. The standard replaces IPSAS 17, Property, Plant and Equipment, and was originally scheduled to become effective for reporting periods beginning on or after 1 January 2025. There is no impact to the Entity's Financial Statements.

IPSAS 46, Measurement provides new guidance in a single standard addressing how commonly used measurement bases should be applied in practice. There is no impact on the Entity's financial statements

New and revised accounting standards issued that are not yet effective for the financial year beginning 1 January 2025 have not been early adopted by the Entity.

Certain new accounting standards have been published that are not mandatory for the 31 December 2025 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 47, Revenue (effective for periods beginning on or after 1 January 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 for the next financial year.

IPSAS 48, Transfer Expenses (effective for periods beginning on or after 1 January 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 for the next financial year.

IPSAS 49, Retirement Benefit Plans (effective for periods beginning on or after 1 January 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 1 January 2027) 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.

IPSAS 51, Tangible Natural Resources Held for Conservation (effective for periods beginning on or after 1 January 2028) introduces new, public sector-specific accounting guidance on accounting for natural resources with physical substance, such as land, trees, and water, often held by governments to preserve or protect them. The impact on the Entity's financial statements will be assessed for the next financial year.

**OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025**

2. Significant accounting policies (*continued*)

(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 2025.

(c) Budget amounts

The 2025 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 2025 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.

(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 Entity 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.

**OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025**

2. Significant accounting policies (continued)

(g) Leases

All leases are accounted for by recognising a right-of-use asset and a lease liability except for leases with a duration of less than 12 months.

Lease liabilities are measured at the present value of the contractual payments due to the lessor over the lease term, including any contractual payments relating to extension options which are likely to be exercised by management. The discount rate used to determine the present value of the contractual payments is determined by reference to the rate inherent in the lease unless this is not readily determinable, in which case the Cayman Islands Government's incremental borrowing rate on commencement of the lease is used or at reporting year-end.

The lease liability is presented as a separate line in the Statement of Financial Position. On initial recognition, the carrying value of the lease liability also includes:

- amounts expected to be payable under any residual value guarantee;
- the exercise price of any purchase option granted in favour of the agency if it is reasonably certain to exercise that option; and
- any penalties payable for terminating the lease, if the term of the lease has been estimated on the basis of termination option being exercised.

The lease liability is measured at amortised cost, using the effective interest rate method. The liability is reduced over time by the lease payments, with a portion recognised as interest expense.

Right-of-use assets are also presented in a separate line item in the Statement of Financial Position. Right-of-use assets are initially measured at the amount of the lease liability, reduced for any lease incentives received, and increased for:

- lease payments made at or before commencement of the lease;
- initial direct costs incurred; and
- the amount of any provision recognised where the agency is contractually required to dismantle, remove or restore the leased asset.

Right-of-Use Asset is depreciated on a straight-line basis over the remaining term of the lease or over the remaining economic life of the asset if, this is judged to be shorter than the lease term. In addition, the right-of-use asset is periodically reduced by impairment losses, if any, and adjusted for certain remeasurements of the lease liability. When the lease liability is remeasured in this way, a corresponding adjustment is made to the carrying amount of the right-of-use asset, or is recorded in the statement of financial performance if the carrying amount of the right-of-use asset has been reduced to zero.

(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 2025 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.

**OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025**

2. Significant accounting policies (continued)

(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.

<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 amount. 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 Entity 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 Entity. Contributions of 12% on acting and duty allowances, employer 6% and employee 6% are made to the Fund by the Entity.

(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.

**OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025**

2. Significant accounting policies (continued)

Subsequent measurement and classification

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

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

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

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 Entity 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.

**OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025**

2. Significant accounting policies (continued)

Subsequent measurement and classification (Continued)

(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.

3. Cash and cash equivalents

As at 31 December 2025 the Entity held no restricted cash balances (31 December 2024: \$0). No interest was earned during the period on the amounts held in these bank accounts (31 December 2024: \$0).

Prior Year Actual	Description	Current Year Actual	Original/Final Budget	Variance (Original vs. Actual)
CI\$'000		CI\$'000	CI\$'000	CI\$'000
709	Operational Current Account - KYD	862	370	(492)
709	Cash and cash equivalents	862	370	(492)

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	Original/Final Budget	Variance (Original vs. Actual)
CI\$'000		CI\$'000	CI\$'000	CI\$'000
520	Sale of outputs to Cabinet	816	548	(268)
520	Net receivables from exchange transactions	816	548	(268)

As of 31 December 2025, other receivables composed of:

Prior Year	Description	Current Year Actual	Original/Final Budget	Variance (Original vs. Actual)
CI\$'000		CI\$'000	CI\$'000	CI\$'000
91	Reimbursable expenses	63	-	(63)
4	Advances	2	-	(2)
8	Other	1	2	1
103	Gross other receivables	66	2	(64)
(63)	Less: Expected credit losses	(63)	-	63
40	Net other receivables	3	2	(1)

**OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025**

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 2025, the ageing analysis of receivables from exchange transactions and other receivables are as follows:

Prior Year		Receivables from Exchange Transactions	Other receivables	Impairment	Gross Receivables
CI\$'000		CI\$'000	CI\$'000	CI\$'000	CI\$'000
520	Current	816	3	-	819
520		816	3	-	819

**OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025**

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	Assets under construction/ development 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)
Balance as at 31 December 2024	101	80	42	465	14	-	702

	Furniture and Fittings CI\$000	Computer Hardware CI\$000	Office Equipment CI\$000	Other assets CI\$000	Vehicles CI\$000	Assets under construction/ development CI\$000	Total Property and Equipment CI\$000
Balance as at 1 January 2025	101	80	42	465	14	-	702
Additions	-	7	-	18	-	580	605
Disposals	-	(14)	-	(95)	-	-	(109)
Balance as at 31 December 2025	101	73	42	388	14	580	1,198

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	Assets under construction/ development 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)
Balance as at 31 December 2024	40	46	19	366	14	-	485

	Furniture and Fittings CI\$000	Computer Hardware CI\$000	Office Equipment CI\$000	Other assets CI\$000	Vehicles CI\$000	Assets under construction/ development CI\$000	Total Property and Equipment CI\$000
Balance as at 1 January 2025	40	46	19	366	14	-	485
Depreciation Expense	12	20	6	26	-	-	64
Eliminate on disposal	-	(14)	-	(91)	-	-	(105)
Balance as at 31 December 2025	52	52	25	301	14	-	444

Net Book Value 31 December 2024	61	34	23	99	-	-	217
Net Book Value 31 December 2025	49	21	17	87	-	580	754

**OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025**

5. Property and equipment (continued)

As of 31 December 2025, other assets are composed of:

Prior Year Actual	Description	2025 Cost CI\$000	2025 Accumulated Depreciation CI\$000	2025 Net book Value CI\$000
78	Library books	304	239	65
2	Leasehold improvements	31	29	2
19	Other	53	33	20
99	Total other assets	388	301	87

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 2024	5	-	5
Balance as at 31 December 2024	5	-	5

	Computer Software CI\$000	Work in Progress CI\$000	Total Intangible Assets CI\$000
Balance as at 1 January 2025	5	-	5
Balance as at 31 December 2025	5	-	5

Accumulated Amortization	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

	Computer Software CI\$000	Work in Progress CI\$000	Total Intangible Assets CI\$000
Balance as at 1 January 2025	2	-	2
Amortization Expense	1	-	1
Balance as at 31 December 2025	3	-	3

Net Book value 31 December 2024	3	-	3
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Net Book value 31 December 2025	2	-	2
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**OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025**

7. Trade payables, provisions, accruals and other liabilities

Prior Year Actual	Description	Current Year Actual	Original/Final Budget	Variance (Original vs. Actual)
CI\$'000		CI\$'000	CI\$'000	CI\$'000
1	Trade payables	1	66	65
86	Accrued expenses	131	40	(91)
124	Creditors other Government Agencies	252	-	(252)
1	Other	1	1	-
-	Provisions	127	-	(127)
212	Total trade payables, provisions, accruals and other liabilities	512	107	(405)

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

Provisions have been made in these financial statements for potential damages and costs arising out of pending claims in the amount of \$127 thousand. (2024: \$0)

8. Employee entitlements

Prior Year Actual	Description	Current Year Actual	Original/Final Budget	Variance (Original vs. Actual)
CI\$'000		CI\$'000	CI\$'000	CI\$'000
	<i>Employee entitlements are represented by:</i>			
86	Annual leave	117	125	8
2	Salaries and wages	-	-	-
88	Total employee entitlements	117	125	8

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 2025 (2024: \$583 thousand). Under the *Public Management and Finance Act (2020 Revision)* section 39 (3) (f), the Entity may “retain such part of its net operating surplus as is determined by the Minister of Finance”. Surplus repaid during the year was \$0 (2024: \$0). The Entity has requested to retain a portion of the accumulated surplus for cash flow purposes, and as at 31 December 2025 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 2025**

10. Revenue from non-exchange transactions

During the year ended 31 December 2025 the Entity 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 Entity 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. A reliable estimate of the services was not able to be determined, therefore no amounts have been recognized.

11. Sales of goods & services

Prior Year Actual	Description	Current Year Actual	Original Budget	Final Budget	Variance (Original vs. Actual)
CI\$'000		CI\$'000	CI\$'000	CI\$'000	CI\$'000
5,520	Outputs to Cabinet	6,440	6,582	7,288	142
7	Other	8	-	-	(8)
5,527	Total Sale of Goods & Services	6,448	6,582	7,288	134

12. Personnel costs

Prior Year Actual	Description	Current Year Actual	Original Budget	Final Budget	Variance (Original vs. Actual)
CI\$'000		CI\$'000	CI\$'000	CI\$'000	CI\$'000
3,168	Salaries, wages and allowances	3,641	3,851	4,294	210
539	Health care	611	836	964	225
165	Pension	192	211	246	19
(29)	Leave	36	40	40	4
10	Other Personnel related costs	41	21	21	(20)
3,853	Total personnel costs	4,521	4,959	5,565	438

**OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025**

13. Supplies and consumables

Prior Year Actual CI\$'000	Description	Current Year Actual CI\$'000	Original Budget CI\$'000	Final Budget CI\$'000	Variance (Original vs. Actual) CI\$'000
41	Supplies and Materials	30	48	49	18
87	Purchase of services	118	96	197	(22)
90	Utilities	73	72	72	(1)
42	Travel and Subsistence	48	50	50	2
8	Recruitment & Training	13	20	20	7
519	Witness expense	614	350	350	(264)
35	Interdepartmental Expenses	51	59	57	8
46	Other	175	20	20	(155)
868	Total Supplies & Consumables	1,122	715	815	(407)

14. Leases

<u>Right-of-use-assets</u>	31 December 2025 CI\$'000
Balance at start of the year	1,424
Additions in the year	39
Lease terminations in the year	-
	1,463
Depreciation expense	(331)
Balance at end of the year	1,132

Right -of-use assets	Cost CI\$ '000	Accumulated Depreciation CI\$'000	Net Book Value CI\$'000
Description			
CityVest - Bermuda House	1,409	313	1,096
Rosseau – Storage unit	54	18	36
	1,463	331	1,132

Right-of-use asset is depreciated on a straight-line basis over the term of the lease. The Office applies IPSAS 21 - Impairment of non-cash-generating assets on the Right-of-use asset the same way as in property, plant and equipment.

**OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025**

14. Leases (continued)

<u>Lease Liability</u>	31 December 2025
	CI\$'000
Balance at start of the year	1,449
Additions in the year	39
Lease terminations in the year	-
Interest expense	73
	<u>1,561</u>
Repayments in the year	<u>(374)</u>
Balance at end of the year	<u>1,187</u>

Lease Liability	Beginning Balance	Principal Payment	Interest Expense	Ending Balance
	CI\$ '000	CI\$'000	CI\$'000	CI\$'000
Description				
CityVest - Bermuda House	1,434	(355)	72	1,151
Rosseau – Storage unit	54	(19)	1	36
	<u>1,488</u>	<u>(374)</u>	<u>73</u>	<u>1,187</u>

Lease Liability reconciliation

Operating lease commitment as at 31 December 2024 as disclosed in the financial statements	1,649
Less Commitments relating to short-term leases and leases of low value assets (if exempted)	-
Effect of discounting	(200)
Remaining lease discounted using the incremental borrowing rate at 1 January 2025	<u>1,449</u>
Add: Lease payments relating to extension options exercised	-
Lease liabilities recognised at 1 January 2025	<u>1,449</u>

The lease liability represents the present value of expected future lease payments by the Office to the Lessors. The discounting rate applied by the Office is 5.84% p.a which is assumed to be a representative of Cayman Islands Government's incremental borrowing rate. The leased assets assessed under this section are assumed to be a similar class and hence application of a standard incremental borrowing rate.

**OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025**

14. Leases (continued)

<u>Statement of Financial Performance</u>	31 December 2025 CI\$'000
Depreciation charge of right-of-use assets	331
Interest expense (included in finance costs)	73
	<u>404</u>

<u>Statement of Changes in Net Assets/Equity</u>	31 December 2025 CI\$'000
Prior Period Adjustment	25
	<u>25</u>

On transition to IPSAS 43 a prior period adjustment has been made as a result of adopting the modified retrospective approach.

Financial Risk management

As at 31 December 2025

Contractual maturities of financial liabilities	Less than 1 Year CI\$'000	1 – 5 Years CI\$'000	Over 5 Years CI\$'000	Total CI\$'000	Carrying amount CI\$'000
Lease Liability	319	868	-	1,187	1,187

15. Litigation costs and Professional Fees

Prior Year Actual	Description	Current Year Actual	Original/Final Budget	Variance (Original vs. Actual)
CI\$'000		CI\$'000	CI\$'000	CI\$'000
291	Litigation costs	321	300	(21)
12	Professional fees	9	50	41
303	Total Litigation costs and Professional Fees	330	350	20

**OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025**

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

Prior Year Actual	Reconciliation of Surplus to Net Operating Cash	Current Year Actual	Original/Final Budget	Variance (Original vs. Actual)
CI \$'000		CI \$'000	CI \$'000	CI \$'000
-	Surplus from ordinary activities		-	
	Non-cash movements:			
67	Depreciation	396	183	(213)
-	Loss on disposal of asset	4	-	(4)
	Changes in current assets and liabilities:			
101	Increase/(Decrease) in receivables from exchange transactions	(296)	(25)	271
82	Decrease in other receivables	37	-	(37)
(13)	Decrease in prepayments	(16)	-	16
1	Increase in trade payables	-	-	-
(186)	(Decrease)/Increase in accruals and other liabilities	300	(3)	(303)
(27)	Increase in employee entitlements	29	-	(29)
25	Net cash flows from operating activities	454	155	(299)

17. Commitments

Prior Year Actual	Type of Operating and Capital commitments	One year or less	One to five Years	Total	Original/Final Budget	Variance (Original vs. Actual)
CI\$000		CI\$000	CI\$000	CI\$000	CI\$000	CI\$000
1,649	Non-cancellable office space lease	-	-	-	-	-
16	Cancellable janitorial service	-	-	-	-	-
-	Capital Project	164	-	164	-	(164)
1,665	Total Operating and Capital Commitments	164	-	164	-	(164)

Due to the implementation of IPSAS 43, the ageing analysis for the office space lease can be found in note 14 Leases, Additionally, the Entity is in the renewal phase for the janitorial services.

The Capital Project relates to the Entity's office reconfiguration project which began in 2025 and is due to be completed in 2026.

**OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025**

18. Explanation of major variances against original budget

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

Statement of financial position

Cash and cash equivalents

The cash and cash equivalents are \$492 thousand higher than budget mainly as a result of accumulated surplus from prior years not paid back as at 31 December 2025.

Receivables from exchange transactions

The receivables from exchange transactions are higher than budget by \$268 thousand due to cabinet billing and equity injection funding not being received as at 31 December 2025.

Rights-of-use assets

As per IPSAS 43 Implementation in January 2025, entities are required to reflect long term leases within the balance sheet of the financial statements. This implementation resulted in a higher than budget figure of \$1.132 million as at 31 December 2025.

Property and Equipment

Property and equipment is \$94 thousand higher than budget due to delays with the reconfiguration of the office space the capital project was not completed in 2025 resulting in no depreciation being charged as anticipated during budget preparation.

Trade Payables

The trade payables are \$65 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 \$470 thousand which is partly due to provisions made on pending claims in the amount of \$127 thousand. In addition the remaining variance is due to invoices for witness protection of \$88 thousand which have been received but not processed by 31 December 2025; invoices for interagency transfers of \$60 thousand, the 5th payment for the capital project of \$57 thousand, audit services of \$51 thousand and pensions for \$29 thousand. Items such as legal fees of \$25 thousand, Office equipment and supplies of \$19 thousand, Utilities for \$11 thousand, and other supplies were not received prior to 31 December 2025 to facilitate payment.

Employee entitlement

The employee entitlements were lower than budget by \$8 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.

**OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025**

18.Explanation of major variances against budget (Continued)

Statement of financial position (continued)

Long Term and Short Term Lease Liability

As per IPSAS 43 Implementation in January 2025, entities are required to reflect leases within the balance sheet of the financial statements. This implementation reflects a higher than budget figure of \$1.187 million as at 31 December 2025.

Contributed Capital

The contributed capital is lower than budget by \$169 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

The Office of the Director of Public Prosecutions is fully funded by Cabinet. The sales of goods and services for 2025 is lower than budget by \$134 thousand due to Cabinet being billed based on actuals.

Personnel costs

Actual personnel costs are lower than budget by \$438 thousand as a result of vacancies and the timing in which posts were filled. A hiring freeze was placed in effect in July 2025 ending in December 2025 which delayed the office from undertaking recruitment for some vacancies.

Supplies and Consumables

The supplies and consumables were over budget by \$407 thousand mainly due to the increase in witness expenses by \$264 thousand due to the new clients and increased costs. Additionally, there was an increase in other expenses of \$138 thousand related to court ordered cost.

Leases

Leases were \$375 thousand lower than budget due the reclassification of lease payments as per IPSAS 43. These costs have been accounted for in the Depreciation for Right-of-use assets.

Depreciation for Right-of-Use Assets

Depreciation was higher than budget by \$331 thousand due to the recognition of the rights-of-use assets regarding long term leases as required by IPSAS 43.

Depreciation and Amortization

Depreciation was lower than budget by \$118 thousand due the office reconfiguration project not completed as at 31 December 2025. Due to the incompleteness status, the project did not meet the criteria to begin depreciation.

Litigation and Professional fees

Litigation and professional fees were lower than budget by \$20 thousand due to lower than anticipated external counsel fees as a result of the variable nature and matters risen for the financial year 2025.

Finance Costs

Finance cost were higher than budget by \$73 thousand due to the Interest expenses relating to the rights-of-use assets implementation as per IPSAS 43 which was not included in the budget.

**OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025**

18.Explanation of major variances against budget (Continued)

Statement of changes in net assets/equity

The Equity Injection was \$169 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 Entity is a wholly-owned entity of the Government of the Cayman Islands from which it derives a major source of its revenue. The Entity transacts with other Government entities on a regular basis. These transactions were provided in-kind during the financial year ended 31 December 2025 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	Statement of financial position	Current Year Actual	Original Budget	Final Budget	Variance (Original vs. Actual)
CI\$000		CI\$000	CI\$000	CI\$'000	CI\$000
520	Receivables from exchange transactions	816	548	548	(268)
28	Other receivables	-	2	2	2
124	Accruals and other liabilities	252	41	41	(211)
583	Surplus payable	583	-	-	(583)

Prior Year Actual	Statement of financial performance	Current Year Actual	Original Budget	Final Budget	Variance (Original vs. Actual)
CI\$000		CI\$000	CI\$000	CI\$'000	CI\$000
5,520	Sale of goods and services	6,440	6,582	7,288	142

Key management personnel

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

Compensation to key management personnel

For the year ended 31 December 2025 there are three full-time equivalent, and one part-time (2024: four full-time equivalent, and one part-time) personnel considered at the senior management level. During the 2025 financial year, two key management personnel left from the Entity.

**OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025**

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

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)	Original/Final Budget	Variance (Original vs Actual)
CI\$'000		CI\$'000	CI\$'000	CI\$'000
748	Salaries & other short-term employee benefits	711	733	22
748	Total Remuneration	711	733	22

There were no loans made to key management personnel or their close family members for the year ended 31 December 2025 (31 December 2024: \$0).

20. Financial instrument risks

The Entity is exposed to a variety of financial risks including credit risk, liquidity risk and exchange rate risk. The Entity'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-.

Liquidity risk

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

The ability of the Entity to meet its debts and obligations is dependent upon its ability to collect the debts outstanding to the Entity 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 Entity would have in its cash flows. As at 31 December 2025 and 31 December 2024, 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.

**OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025**

21. Changes from the original 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
2025 Budget	6,582	100
Section 9 (5) C/F from 2024 by output	706	688
Final Budget 2025	7,288	788

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 \$706 thousand in unused operating expense budget was carried forward to 2025. The final operating budget for 2025 was therefore adjusted to \$7,288 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 2025 was therefore adjusted to \$788 thousand.

22. Contingent Liability

The DPP faces two proceedings for malicious prosecution. It is not possible to predict with certainty the timing or amount of any potential adverse findings.

23. Subsequent events

A new additional Deputy Director has been appointed with a start date in January 2026. This will therefore result in an increase in the amount of key management personnel and the associated costs in 2026.