



**Office of the
Commissioner of Police**
Cayman Islands Government

**ANNUAL REPORT
2024**

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FOREWORD



KURT WALTON CHIEF OFFICER AND COMMISSIONER OF POLICE

I am pleased to present the 2024 Annual Report for the Office of the Commissioner of Police (OCP), which oversees both the Royal Cayman Islands Police Service (RCIPS) and the Cayman Islands Coast Guard (CICG). This marks the fourth year of operation under a unified command structure following the formal establishment of the CICG on 1 January 2020.

The OCP's integrated leadership ensures strategic coordination between law enforcement and maritime security, reinforcing our commitment to community-based policing, national security, and public safety. We take immense pride in our role in safeguarding the Cayman Islands, working closely with the community to uphold law, order, and security.

However, policing cannot succeed in isolation. The goal of *'Making the Cayman Islands Safer'* requires collaboration and shared responsibility. Strengthening both local and international partnerships is critical to delivering the highest standard of public service.

Organisational Overview

The OCP is staffed by 527 dedicated personnel, including both police officers and civilian support staff, and operates with an annual budget of approximately KYD 57 million.

The RCIPS and CICG are unique among law enforcement agencies worldwide, collectively serving as the Cayman Islands' national police, maritime security, and border protection services.

Our statutory responsibilities include:

- National security and border protection
- Crime prevention, detection, and response
- Search and rescue operations (air and sea) in collaboration with key partners
- Public safety and emergency response, ensuring the protection of vulnerable individuals and communities

2024: A Year of Challenges and Achievements

Despite significant challenges in 2024, serious crime levels decreased, further solidifying the Cayman Islands' reputation as one of the safest jurisdictions in the world. This success reflects strategic policing, intelligence-led enforcement, and strong community collaboration.

Over the past few years, law enforcement has faced evolving crime trends, public safety threats, and complex operational demands.

"In 2024, we secured prosecutions in multiple high-profile criminal cases, resulting in lengthy custodial sentences for serious crimes, including murders and sexual offences."

"I commend the men and women of the RCIPS and CICG for their dedication, courage, and commitment to duty. Together, we will continue to adapt, innovate, and uphold the highest standards of policing and public safety, ensuring that the Cayman Islands not only remains secure but thrives."

Through decisive action and effective partnerships, the OCP played a critical role in securing the Cayman Islands while maintaining public confidence. The dedication and sacrifices of our officers and staff—along with their families—were instrumental in preserving safety and stability.

In 2024, we secured prosecutions in multiple high-profile criminal cases, resulting in lengthy custodial sentences for serious crimes, including murders and sexual offences.

Police Week 2024: Strengthening Community Engagement

After a 26-year hiatus, the RCIPS proudly hosted Police Week 2024, a landmark event dedicated to community engagement, education, and public outreach.

Under the theme "Honouring the Past, Embracing the Present, Securing the Future," this week-long initiative reinforced our commitment to fostering trust and transparency with the public. Activities included:

- Community meetings, where residents met their local officers and discussed crime prevention efforts
- A family fun day in the Sister Islands, promoting positive police-community interactions
- Basketball matches and public exhibitions in Grand Cayman, featuring hands-on exhibitions, entertainment, and family-friendly activities

These events exemplified the importance of collaborative policing and strengthened relationships between officers and the communities they serve.

Looking Ahead: Evolving to Meet Emerging Threats

While our achievements are commendable, there is no room for complacency. The landscape of law enforcement is evolving, driven by:

- Changing demographics and societal expectations
- The growing influence of social media
- Advancements in cybercrime and digital threats
- Transnational criminal networks and organised crime
- Geopolitical pressures linked to the Cayman Islands' global financial standing

As the 6th largest financial centre worldwide, the Cayman Islands remains a strategic target for financial crimes, cyber threats, and illicit activities originating beyond our borders. In response, the OCP is committed to modernising our approach to national security, ensuring we remain agile, proactive, and well-equipped to address complex challenges.

Our Commitment to a Safer Future

Public safety is the cornerstone of our mission. Our vision of "Making the Cayman Islands Safer" is rooted in professionalism, innovation, and service excellence. Moving forward, we will continue to:

- Enhance crime prevention strategies through intelligence-led policing
- Strengthen community partnerships to foster trust and cooperation
- Invest in advanced technology and infrastructure to counter modern threats
- Support and develop our officers and staff to ensure operational excellence

I extend my sincere gratitude to the Government, key stakeholders, and the people of the Cayman Islands for their continued trust and support. Most importantly, I commend the men and women of the RCIPS and CICG for their dedication, courage, and commitment to duty. Together, we will continue to adapt, innovate, and uphold the highest standards of policing and public safety, ensuring that the Cayman Islands not only remains secure but thrives.

SNAPSHOT: LAW ENFORCEMENT BY THE NUMBERS*

2024 – THE YEAR IN REVIEW – AT A GLANCE



34,934
Incidents
Reported



4,218
Crimes
Recorded



2,398
Arrests



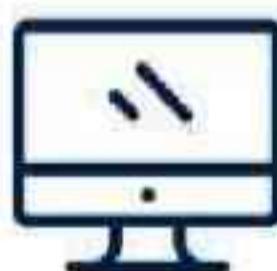
1,519
Acquisitive
Crimes



743
Violence
against the
Person Crimes



835
Public Order
Crimes



369
Digital & Cyber
Related
Investigations



Over 200
Financial Crime
Investigations
(Domestic & International)



1,787
Domestic Violence Referrals
2,203
Child Safeguarding Referrals
(Family Support Unit)



98
Persons Arrested Proactive
Serious & Organised
Investigations/Searches



15
Recovered Firearms



Over \$3m
Worth of Seized/
Recovered Drugs



3,253
Motor Vehicle Accidents
(MVA's)



48
Persons killed/seriously
Injured in MVA's



3,215
Speeding Tickets



281
Driving Under Influence

*FOR A MORE COMPLETE SET OF STATISTICS PLEASE REFER TO:

The 2024 Crime & Traffic Statistic www.rcips.ky

The 2024 Economics & Statistics Office (ESO) Reports www.eso.ky

WHO WE ARE AND WHAT WE DO

The Office of the Commissioner of Police (OCP) includes two departments: the Royal Cayman Islands Police Service (RCIPS) and the Cayman Islands Coast Guard (CICG). Both provide services across Grand Cayman, Cayman Brac, and Little Cayman and may be deployed to other Overseas Territories as needed, with maritime services extending up to 100 nautical miles.

The OCP is led by a Chief Officer who reports to the Governor and the Premier. The Chief Officer advises on law enforcement, national security, maritime border control, and community well-being.

The RCIPS, directed by the Commissioner of Police, offers a wide range of services including community policing, child protection, traffic enforcement, emergency response, serious, major and criminal investigations, and various administrative and corporate services.

The CICG, led by the Commandant, focuses on maritime security, search and rescue, accident response, marine environmental protection, and in-water safety activities for the Cayman Islands.

The community of the Cayman Islands has a large number of charitable and community organisations for its small size, some of which partner with the OCP's departments toward public safety objectives.

The OCP views community partnerships like these as the foundation for sustainable reductions in crime, but also as essential for national resilience in the face of major emergencies or natural disasters, during which trust and cooperation between the public and law enforcement is vital.



Departments

2

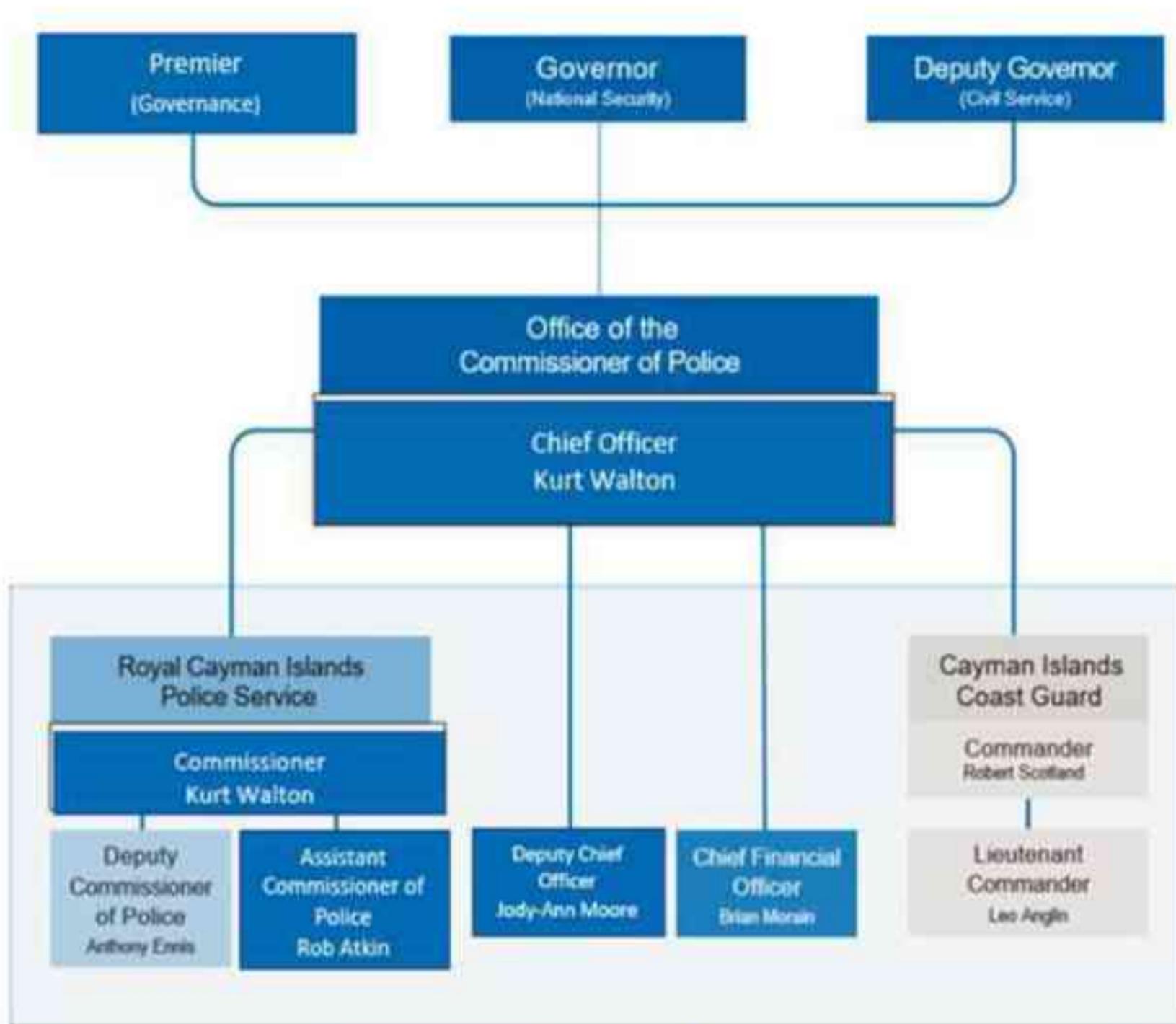
Units | Stations

38

Staff

526

THE OCP LEADERSHIP TEAM AND REPORTING LINES



L-R Chief Superintendent Brad Ebanks, Commissioner Kurt Walton and Superintendent Peter Lansdown at a press conference

THE CAYMAN ISLANDS COAST GUARD (CICG)

The Cayman Islands Coast Guard (CICG) is a disciplined and uniformed government department responsible for enforcing local maritime laws, coordinating maritime search and rescue operations within the territorial waters of the Islands, and managing responses within the internationally designated search and rescue region (SRR).

The CICG ensures compliance with relevant international laws, conventions, and treaties that aim to protect life at sea and prevent pollution.

Additionally, it enforces local maritime laws and regulations and upholds international laws that address the prevention, detection, and disruption of illicit activities within the Islands' territorial waters or on the high seas.

However, this enforcement does not extend into the territorial waters of other jurisdictions nor does it violate established protocols of any relevant international law, convention, or treaty.

The Cayman Islands Coast Guard Act (2021), enacted on October 5, 2021, places the strategic, administrative, and operational command of the Coast Guard in the hands of the Commandant.

The Commandant is required to follow strategic directives issued by Her Excellency the Governor concerning the maritime safety and security of the Islands, as well as any strategic policy directives from the Chief Officer of the relevant Ministry, Office, or Portfolio to which the Coast Guard may be assigned at any given time.



FOREWORD



ROBERT SCOTLAND COMMANDANT

It gives me great pride to share that every morning between 07:55 and 08:00, the Cayman Islands Coast Guard conducts the time-honoured Colours Ceremony, raising the Cayman Islands flag while the instrumental of our national song fills the air. This tradition, rooted in naval history, symbolises the start of the official day and pays tribute to our nation.

The Cayman Islands Coast Guard is mandated by law to ensure that maritime safety and security is preserved, while also enforcing both local laws and international laws within our lawful jurisdiction, or operational capabilities.

The CICG is also responsible for ensuring that the Cayman Islands remains in compliance with international conventions regarding the safety of life at sea, and prevention of maritime pollution.

To enable this work dedication, discipline, passion, and unwavering resolve are not just desired, they are the very foundation of a successful Coast Guard member. We at the Cayman Islands Coast Guard train with relentless drive, pushing ourselves to continuously deliver the highest standard of service to our community.

The CICG's demands are many. As we have grown in these past few years since our inception, we are pleased to have trained a large cohort of recruits in 2024 and continue to seek exceptional individuals - those with unyielding dedication, burning passion, and relentless drive - to join as Coast Guard Recruits.

This demanding role involves a rigorous 14-week basic training programme designed to forge essential skills and competencies. Successful recruits, embodying these core values, will enter a one-year probationary period and be assigned to various operational detachments within the Coast Guard.

Although still in its infancy, the CICG had a productive and successful year in 2024, and as we continue to develop on the skills and capabilities of our team, we are confident that with the support of our local, regional, international and international partners, we will continue play a vital part in preserving the maritime safety and security of the Cayman Islands.

The CICG's demands are many. As we have grown in these past few years since our inception, we are pleased to have trained a large cohort of recruits in 2024 and continue to seek exceptional individuals

NOTABLE ACHIEVEMENTS

Maritime Safety: The CICG continues to ensure the timely response to all calls for service from persons, aircraft and vessels in distress. This remains the primary focus of the CICG.

| Maritime Safety Activity | 2024 | 2023 |
|---|------|------|
| Vessel Safety Inspections | 24 | 38 |
| WIZ Safety Inspection- Stingray City, Sandbar & Starfish Point. | 219 | 184 |
| Safety Checks- Cayman Kai & Kaibo | 102 | 163 |
| Safety Checks- Seven Mile Beach | 116 | 111 |

| Type of Call | 2024 | 2023 |
|----------------------|------------|-----------|
| Aircraft in Distress | 2 | 1 |
| Persons in Distress | 51 | 48 |
| Vessels in Distress | 68 | 45 |
| | 121 | 94 |



Maritime Security

In 2024, the CICG increased maritime patrol hours compared to 2023 (1669 vs. 1626), indicating a greater overall presence. There was an increase in the number of operational deployments (22 in 2024 compared to 8 in 2023), and a lower success rate (3 successful deployments out of 22 in 2024 compared to 5 out of 8 in 2023).

2024 yielded a larger seizure of ganja (1074 lbs. vs 200 lbs in the previous year).

Dive Team, Engineering, and ORCC

In 2024, the CICG engineering team effectively maintained the fleet's operational readiness by conducting refits of key assets and replacing critical components. The addition of two personnel in 2024 has helped establish a robust maintenance system, allowing for more efficient upkeep and repairs of vessels.

This increase in capacity also enabled engineers to pursue training that benefits both the organisation and its fleet, further enhancing the unit's capabilities.

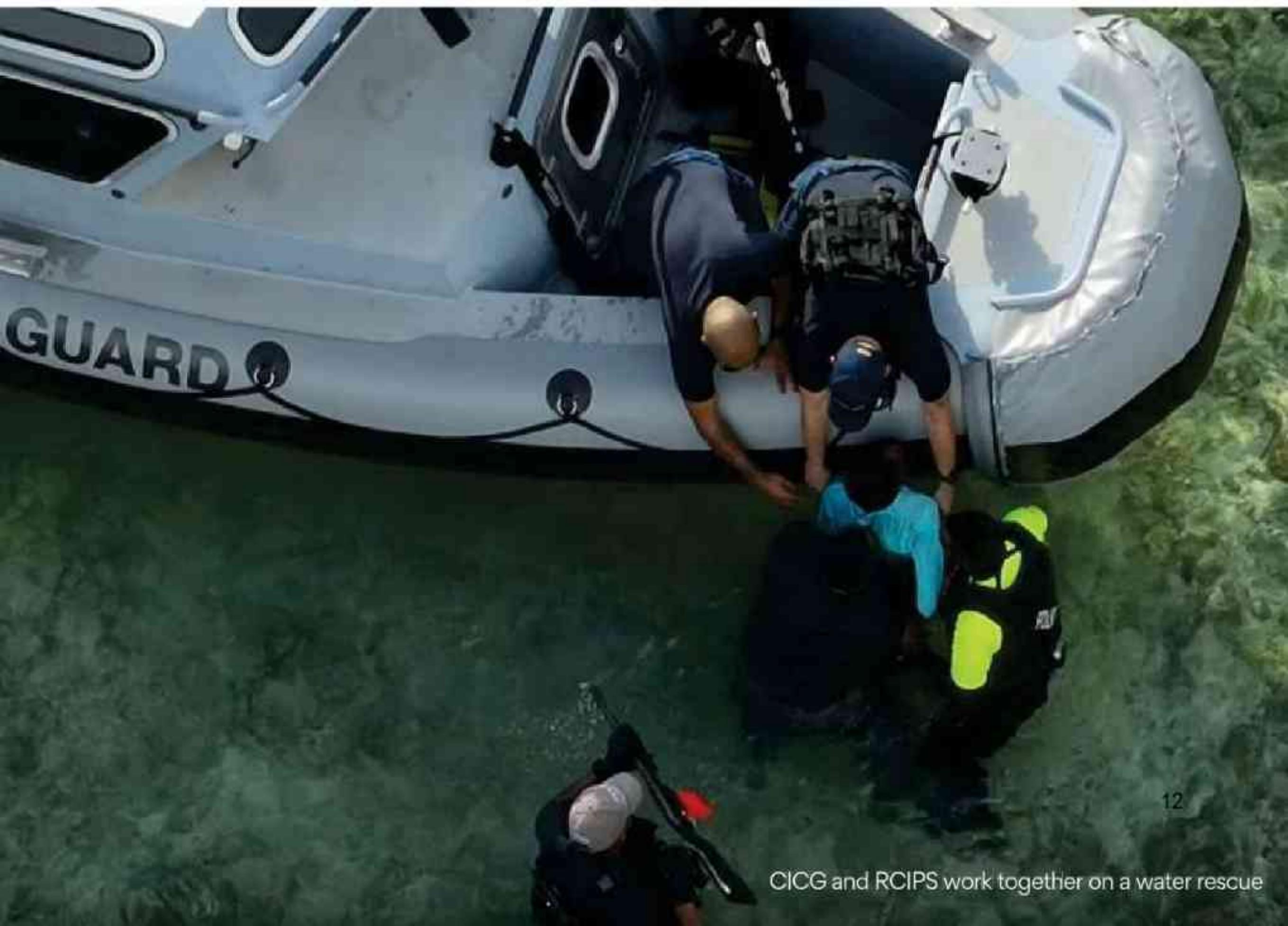


| Deployment Activity | 2024 | 2023 |
|--------------------------|-----------|----------|
| Maritime Patrol Hours | 1669 | 1626 |
| Patrols Within 12 NM | 252 | 232 |
| Patrols Exceeding 24 HRS | 0 | 5 |
| Operational Deployments | 22 | 8 |
| Successful Deployments | 3 | 5 |
| Firearms Recovered | 0 | 1 |
| Ammunition Recovered | 0 | 39 |
| Cocaine Recovered (Lbs.) | 79 | 71.72 |
| Ganja Recovered (Lbs.) | 1074 Lbs. | 200 Lbs. |

COMMUNITY ENGAGEMENT

The Cayman Islands Coast Guard demonstrated a strong commitment to community engagement in 2024 by participating in seven impactful events throughout the year:

- Inspiring Future Generations: Theoline McCoy Primary School Career Day
- Bridging Generations: Community engagement for seniors and their grandchildren
- Collaboration: Hosting the International Association of Women in Police (IAWP) for base tour
- Emergency Response: Community Emergency Engagement Response Activity Day
- UCCI Career Fair
- Strengthening Maritime Security: Event Horizon Multi-Agency Exercise
- Fostering International Partnerships: Hosting USCG Captain Ingram of Sector Key West
- Local Partnerships: Commissioning ceremony for Cadet vessel Ms. Gwen



OUR PEOPLE

The CICG is led by Commander Robert Scotland, and assisted by Lt. Commander Leo Anglin.

There are 42 Officers in total of whom 36 are males and six females. 40 are Caymanian and two are non-Caymanian.

This year, 13 Caymanian recruits joined the CICG's non-commissioned ranks, undergoing comprehensive training to prepare them for service.

Training & Development included:

- Level 4 Weapons & Tactics Training.
- Advancement Firearms Armor Course.
- Specialised Firearms Training: Two firearms trainers enhanced their skills with advanced armory courses at renowned institutions, Ohio Ordinance and Colt Firearms.
- Boosting Emergency Response Capabilities: Three individuals achieved Emergency Medical Responder certification, strengthening the CICG's ability to handle medical emergencies.
- Expanding Maritime Expertise: Ten personnel participated in specialised training programmes, Mercury outboard certification, and On Scene SAR Coordinator training.
- ILM Level 7, 3 and 2



THE ROYAL CAYMAN ISLANDS POLICE SERVICE (RCIPS)

The Royal Cayman Islands Police Service (RCIPS) is a single, national police service with a unified command structure.

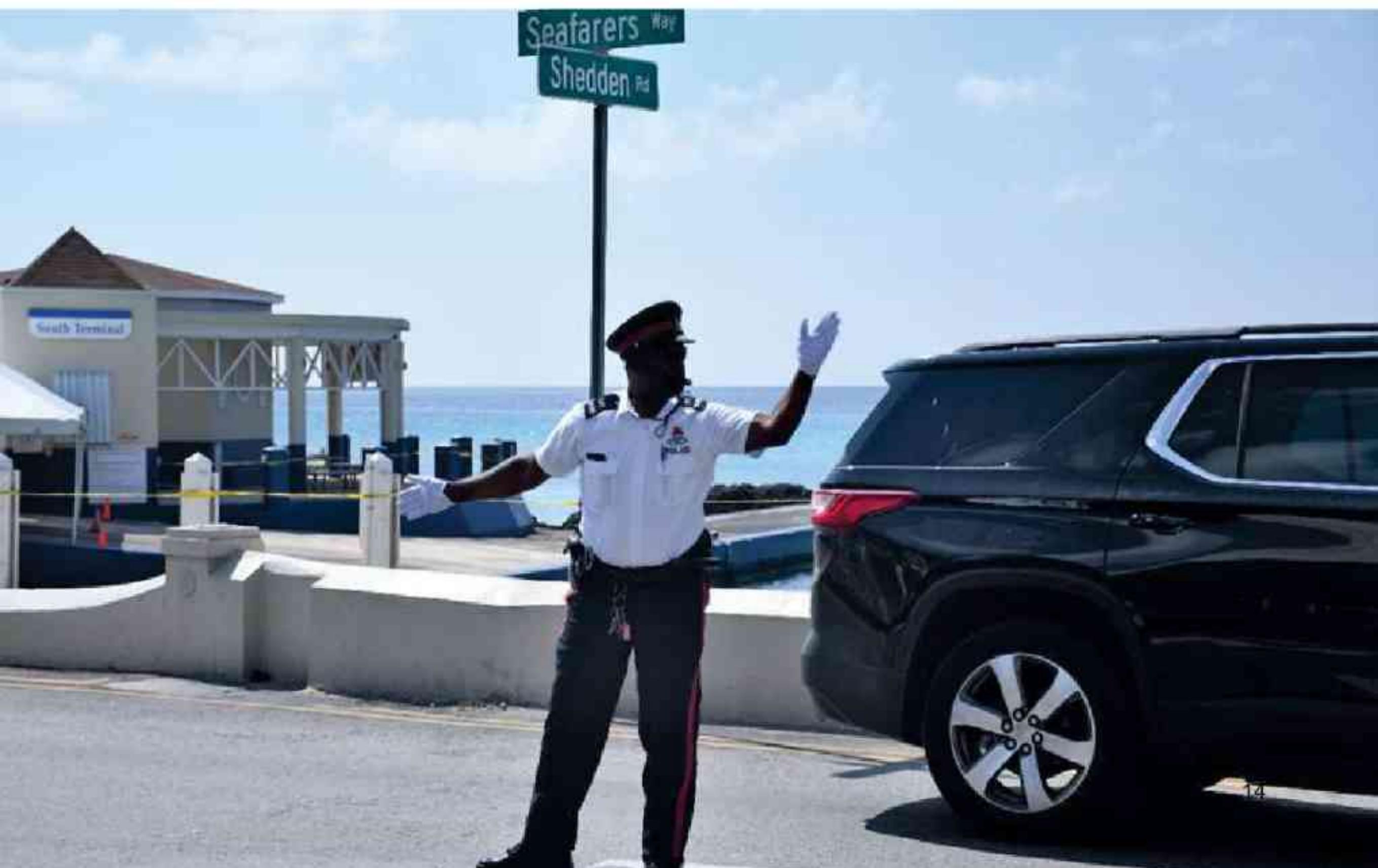
It is an unarmed service, with an armed response capability, that is mandated by statute to deliver the full range of police services across the Cayman Islands. The RCIPS as an organisation is dedicated to a vision of making the Cayman Islands safer.

For the RCIPS this means that each and every person who resides, visits or works on these islands can go about their lives and the contributions that they are making to our society while feeling secure from physical, mental or financial harm or the threat of such harm.

It means increasing the safety of our communities in all aspects, while also reducing both the incidence and the fear of crime.

It is a vision of safety for the islands that is both resilient and enduring. Making such a vision reality requires a modern and progressive 21st century police service working in close and sustained partnership with the community.

The mission of our organisation, therefore, or the way we plan to achieve our vision of making the Cayman Islands safer, is by working with our communities and working for our communities. The values guiding us are Respect, Courtesy, Integrity, Professionalism and Service (RCIPS).



A WORD FROM THE DEPUTY COMMISSIONER



As Deputy Commissioner of Police for the Royal Cayman Islands Police Service, I am responsible for the governance and administration of the service. This means that I have direct responsibility for the Media and Communications Unit, the Business Centre, the Professional Standards Unit, the Governance Unit and Strategic Risk Management, Crime Analysis, Crime and Performance Management Unit, the Victim Care Unit, Data Protection and Freedom of Information.

Additionally, I have strategic oversight for Service Delivery, Criminal Justice, Operational Support, Criminal Investigation and Public Protection, which are headed by the Assistant Commissioner and his deputy, the Chief Superintendent.

Deputy Commissioner Anthony Ennis

Having consideration for our principles of being caring, collaborative and accountable, my role in the RCIPS zones in on accountability, by ensuring that the processes carried out by the police are done with effectiveness and efficiency, to satisfy the requests and needs of the Cayman Islands Community. In so doing, over the past year, our goal has been to improve our policing functions in all areas, enhance our resourcing, prioritise and measure risk profiles, review and revise our current and past structures and resources with the aim of development and modernisation.

The achievement of these goals has been displayed in the continued efficiency of our Business Centre, which ensures that Police Clearance Reports, Incident Reports and Collision Reports are prepared and issued, upon request, well within the time required for the request. The work carried out in this area speaks to the heart of our community as it provides customer satisfaction to the public, displaying a caring service.

Our Governance Unit, with the added resource of the Strategic Risk Management office has ensured that our staff are appropriately allocated and upskilled where necessary to ensure that policing is being carried out at optimal capacity with minimal risk to the safety of the officers and the administrative risk to the organisation through the development and updating of policies and standards of operations.

Our Professional Standards Unit, which often works in collaboration with the Office of the Ombudsman, ensures that we, as a service, remain accountable to our Cayman Community by investigating all complaints made, whether internally or externally. They monitor the reporting processes, ensuring fairness and impartiality and are guided by the Code of Conduct and National Decision Model as they carry out each investigation.

These major offices within my purview, in addition to others which ensure quality assurance and accuracy, underscore our mission, vision, values and policing styles, and work to ensure that we achieve of policing priorities. I am honoured to have the resilience of my dedicated staff who ensure all these requirements are met.

A WORD FROM THE ASSISTANT COMMISSIONER



Assistant Commissioner Rob Atkin MBE

The Assistant Commissioner's role is the overall executive portfolio responsible for delivery of security and law enforcement outcomes across the service.

Working alongside key strategic partners and the community to reduce and prevent crime, deliver improved outcomes and the very best service for victims and witnesses, significant work will continue in 2025 to focus with our partners on safeguarding vulnerable victims and improving our collective response to domestic abuse and offences committed against children.

I will also be leading a number of projects to continue to integrate technology, data and best practice in crime fighting to ensure the RCIPS is able to meet the changing nature of crime and ensure our officers and staff are at the forefront of policing innovation and practice.

A WORD FROM THE CHIEF SUPERINTENDENT



Chief Superintendent Brad Ebanks

The Chief Superintendent's role is the strategic oversight of Security and Law Enforcement across all the uniform and specialist operations within RCIPS, overseeing the Superintendents responsible for the various portfolios.

The RCIPS can commemorate many achievements varying from frontline policing, to cybercrime, to serious violent crime, and gun crimes, as the organisation strives to meet the increasing demands of our growing population. Our successes are as a result of our commitment and partnership with our other law enforcement partners (locally, regionally and internationally) as well as working with our local businesses and our communities.

One of the major contributors to our success is our Special Constabulary (SC) which consistently supports us in our efforts to serve our communities in many aspects of policing. As we go into 2025 the RCIPS intends to increase the capacity of the SC in order to better assist the organisation to deliver a more efficient police service.

OUR SUPERINTENDENTS



Superintendent Roje Williams
Operational Planning & Project Management
Portfolio



Superintendent Richard Barrow
Eastern Districts & Sister Islands Portfolio



Superintendent Peter Lansdown
Criminal Investigations Portfolio



Superintendent Wendy Parchment
Criminal Justice & Security Portfolio



Superintendent Lloyd Marriott
Governance & Performance Management
Portfolio



Superintendent Adrian Seales
Training, Leadership & Development Portfolio

GEORGE TOWN POLICE STATION (GTPS)



Chief Inspector Damenian Maxwell

The George Town District's Service Delivery, under the command of Superintendent Roje Williams and led by Chief Inspector Damenian Maxwell, prioritises community safety. Officers handle various emergencies and community concerns, focusing on proactive patrols, maintaining public order, and fostering engagement.

They conduct investigations and prepare case files for criminal incidents. The GTPS is organised into four shifts, providing 24/7 coverage to ensure a prompt and effective response to incidents and calls for service within the district, this shift structure is strategically designed to optimise resource allocation and maintain a consistent police presence around the clock.

Notable Achievements:

- On May 23 officers provided first aid to a severely beaten victim at the Jungle Bar until an ambulance arrived. The suspect was arrested, and the victim made a full recovery.
- On October 11 GTPS officers arrested a suspect nearby following a rape report, promptly supporting the victim and ensuring hospital care.
- On November 18 GTPS responded to a robbery involving cash, locating the suspect's vehicle and cellphone, leading to an arrest by CID.
- On December 13 GTPS and FRU investigated a man with a firearm at Bananas Restaurant and Bar, recovered a handgun, and arrested the suspect for multiple offenses.



WEST BAY POLICE STATION (WBPS)



Inspector Leslie Laing-Hall

The West Bay District's Service Delivery is led by Area Commander Inspector Leslie Laing-Hall who oversees a team of 30 officers. WBPS prioritises community safety, and handles various emergencies and community concerns, focusing on proactive patrols, maintaining public order, and fostering engagement. WBPS conducts investigations and prepare case files for criminal incidents.

WBPS is aware that the service comprises many young officers, who need a lot of mentorship. Building officers' morale and providing guidance to all officers is a goal which will ultimately produce officers better equipped to deliver the World Class Civil Service to the West Bay district.

Notable Achievements:

- On September 18 officers conducted an interagency Day of Action operation in West Bay. This operation resulted in: five drug and gang-related operations carried out; five individuals arrested; recovery of marijuana; a community clinic conducted; a warrant drive; and numerous intelligence submissions.
- Amid rising gang tensions and an increase in theft and burglary, patrols were intensified. Proactive operations involving the FRU, CPU, CID, and shift officers led to arrests of burglars and gang members.
- Four new Neighbourhood watch groups, including WhatsApp groups, were created: Worthing Drive / Hastings Crescent; Powery Road; Abraham Drive; and Uncle Bob's Road.

Commissioner Kurt Walton confers with Inspector Leslie Laing-Hall and Sergeant Nakea Mendez

WEST
POLICE ST



COMMUNITY POLICING UNIT (CPU)



Inspector Ian Yearwood

Notable Achievements:

- Joint operations with the Public Lands Commission monitored beaches and with the Workforce Opportunities & Residency Cayman (WORC) led to five arrests. Several new Neighbourhood Watch Programmes launched this year across the districts.
- A robbery patrol intercepted a suspicious vehicle, resulting in five drug-related arrests and over a large amount of cash recovered.
- Collaborated with a religious organisation to house a homeless resident after three years.
- Provided crime prevention tips to businesses for community safety.
- Two operations at Mary Mollie Hydes Road removed illegal structures.

The Community Policing Unit consists of 19 full-time staff members under the leadership of Inspector Ian Yearwood.

Community Policing Officers (CPOs) are integral members of the RCIPS.

The CPU focuses on proactive policing and crime prevention by fostering partnerships with residents and community safety officers.

This approach focuses on collaboration in addressing crime and public safety issues. Officers are assigned to specific neighbourhoods to build trust and familiarity within the community, which aids in crime prevention and resolution.



AIR OPERATIONS UNIT (AOU)



Inspector Neil Mohammed

The Air Operations Unit provides air operations support to the Cayman Islands and operates under a Police Air Operations Certificate issued by the Civil Aviation Authority of the Cayman Islands (CAACI), in accordance with the Air Navigation (Overseas Territories) Order.

The Commissioner of Police serves as the CAACI Accountable Manager. The Unit comprises 12 staff members, including Inspector Neil Mohammed, the Head of Air Operations supported by Tactical Flight Officer PC Daniel McIlhagga.

There are three pilots in the AOU, with Caymanian pilot Darren McLean on secondment in the UK. The unit also has six Tactical Flight Officers.

Notable Achievements:

- The Authorised Pilots completed 237 assignments in 2024, which included area searches, coastline searches, officer safety tasks, and support missions. These assignments also encompassed support flights for external customers, such as the CI Fire Service and the Department of Environment (DoE).
- In 2024, a total of 486 hours was flown which included proactive high-visibility taskings, reactive crime response, search and rescues, and assignments coordinated by the CICG Operations Rescue Coordination Centre (ORCC).
- January 2024: Participation in Operation Event Horizon 2024.
- 30 training flights were conducted, covering both initial training and currency checks.
- May 2024: The AOU team took part in training exercises with MV Dawn and partners.
- 30 Medevacs were conducted between Grand Cayman and the Sister Islands – the majority of which were life-saving flights.



One of the two RCIPS helicopters readies for service at Owen Roberts International Airport

FIREARMS RESPONSE UNIT (FRU) AND K9 UNIT



Inspector Fernando Soto

The Firearms Response Unit, led by Inspector Fernando Soto, supported by two Sergeants and a team of 30, is vital to the safety of the Cayman Islands, providing round-the-clock armed responses to incidents involving firearms and emphasising proactive measures to prevent security threats.

Collaborating with the CICG and CTF, the FRU targets drug-related activities both on land and at sea, highlights visibility and disrupts criminal activities.

In 2024, collaborations with the International Police Assistance Service have strengthened training partnerships with Caribbean territories, improving response capabilities across the British Overseas Territories (BOTs).

Notable Achievements:

- The successful apprehension of two individuals involved in an armed robbery in West Bay, showcasing the unit's swift and decisive response to criminal activities.
- The removal of 13 firearms in operations in 2024.
- The successful detection of an armed individual concealed on a rooftop, showcasing our collaborative efforts with training with the CBC, and providing support to various internal agencies within RCIPS.
- The detection of an armed subject in the roof of an address, the detection of ammunition of an address in West Bay and the detection of a Firearm in West Bay.



The K9 Unit operates as an integral component of the Firearms Response Unit (FRU), with four dedicated dog handlers assigned to each FRU shift. Currently, the Unit comprises six esteemed K9 members - Shadow, Inca, Athena, Puk, Amir, and Abu - all playing crucial roles in our operations.

K9 handler PC Dale Parker with team member Officer Athena



TRAFFIC AND ROADS POLICING MANAGEMENT UNIT (TARPMU)



Inspector Andrey Tahal

The Traffic and Road Policing Management Unit (TARPMU) consists of 20 staff members led by Officer in Charge Inspector Andrey Tahal who is in turn supported by Inspector Lenford Butler the Senior Investigator/Accident Reconstructionist, Sergeant Alain Belanger and Sergeant Kevin Gibson.

The Unit's primary focus is to make our roadways safer by improving road safety through four main areas of activity: education, enforcement, engineering, and emergency response.

The Unit plays a vital role in promoting general road safety and preventing criminal activities

Notable Achievements:

- Operation Clyro was implemented to enhance road safety. Key statistics from the campaign indicate that thousands of incidents were addressed, resulting in over 2,000 traffic tickets.
- The introduction of the National Road Safety Strategy (NRSS) represented a progressive step forward for the Road Safety Campaign, working in collaboration with the RCIPS, the Traffic Management Panel, the National Roads Authority (NRA), and the Department of Vehicle and Drivers' Licensing (DVDL).
- The enhancement of enforcement capabilities has allowed the police to conduct regular and unannounced vehicle checkpoints throughout the Islands.



RCIPS Police Constable Shemar Dawkins on duty: speeding is a major problem

The National Road Safety Strategy (NRSS) of which RCIPS is a part, is a plan to help Government prioritise and improve road safety, setting a Priority target to reduce fatalities by 100 percent by 2038 (from the current approximately nine fatalities a year to zero fatalities).

The aftermath of one of the many road accidents during 2024



THE MAJOR EVENTS PLANNING UNIT (MEP)



Sergeant Patree Walcottt

The Major Events Planning Unit (MEP), led by Sergeant Patree Walcott with a team of four, undertakes the function of the RCIPS which coordinates any events that fall outside the scope of routine policing.

This function includes but is not limited to national events, road closures, natural or human-made disasters, concerts and liquor licensing site/venue inspection and assessment for events pre-approvals. Another remit of the MEP is to review the weekly deployment of frontline assets.

Ongoing Projects include having worked closely worked with the Department of Commerce and Investment (DCI) and actively participated in quarterly meetings of the Liquor Licensing Board.

Notable Achievements:

- The MEP worked with Hazard Management Cayman Islands (HMCI) to provide targeted training opportunities in natural disasters and emergencies, ensuring that the RCIPS team remained well-equipped to handle the complexities of major event planning in these cases.
- International Association of Women Police (IAWP) Conference 6-8 March 2024. MEP played a key role in planning and executing the event, providing insights and networking.
- MAX60 Cricket Tournament 18-25 August 2024, the Cayman Islands hosted the tournament featuring teams from around the world. A Command Center facilitated RCIPS operations, and MEP efficiently coordinated logistics, ensuring a successful, incident-free event.



WOMEN IN POLICING NETWORK (WiPN)



In 2024 the WiPN Board was voted in: L-R WiPN Chair Inspector Joleta Wolliston with Vice-Chair Sergeant Nassaria Thompson, Secretary PC Julie-Ann Walters, Assistant Secretary Communications Officer Karen Westfield and 'He for She' Representative Inspector Antonio Hanna

From 4th to 8th March 2024, the RCIPS hosted the International Association for Women in Policing (IAWP) Caribbean Region 26 Gender-Responsive Policing Conference, with the theme being 'Empowered Women, Empower Women.'

Approximately 200 women officers and civilian police staff from across the region were in attendance. The RCIPS was host country organiser for the event.

Gender Responsive Policing has long been regarded as a vital component of building trust with the communities served, this principle applies to all countries and never more so than in these difficult times where we have seen trust and confidence in law enforcement shaken.

Ensuring that our policies and practices encourage equality of protection for all citizens is an essential first step. The RCIPS is grateful for support from the Foreign Commonwealth and Development Office (FCDO).



MEP contributed significantly to the Police Week Committee in November, handling logistics and communication for a week-long celebration under the theme "Honouring the Past, Embracing the Present, Securing the Future." L-R Superintendent Wendy Parchment who led WiPN's working group, Superintendent Adrian Seales, Strategic Project Lead Nancy Barnard and Inspector Wade Chase at a WiPN Government House event

THE EASTERN DISTRICTS



Inspector Kevin Bogle

The Eastern Districts are led by Inspector Kevin Bogle under the command of Superintendent Richard Barrow.

Ongoing Projects include the annual Agriculture Show (Ash Wednesday) the response to which this year indicated success due to the new traffic management measures and command and control protocols implemented; and the Annual Community meeting in North Side in February.

The East End Police Station (EEPS) has been bolstered and serves as the operational base for policing activities in the East End and North Side districts. This strategic initiative has resulted in an increased police presence in both areas and improved response times to service calls.

Notable Achievements:

- In March, police officers promptly responded to a report of an armed robbery at a business premises. Their timely action and bravery led to the arrest of the offender near the scene of the crime, earning the officers a Commissioners' Commendation. The Probationers Forum was implemented, focusing on the development of staff still within their probationary period.
- In June, while assisting with an investigation into receiving property by deception which involved the misuse of several credit cards, officers successfully arrested the offenders. They recovered over one hundred high-value items, including perfume, jewelry, and electronics, totaling more than \$200,000.
- Traffic campaigns targeting dump trucks and trailers operating on the roads without the necessary insurance and registration.

Officer Devon O'Connor targets speeders



CAYMAN BRAC AND LITTLE CAYMAN



Chief Inspector Malcolm Kay

Notable Achievements:

- In September, a canoe landed on the south side of Cayman Brac with three male occupants suspected of transporting illegal drugs. Two of the three individuals were located and arrested, while the third remained at large, prompting the call for additional resources to assist in the search. A total of 640 pounds of Marijuana was recovered and seized.
- After a hiatus of nearly 29 years, Cayman Brac hosted a Police Week this year.
- Assistance during Hurricane Rafael which passed closest to Little Cayman on Tuesday, November 5, causing moderate damage to the infrastructure there. In Cayman Brac, strong winds and heavy rain occurred throughout the night, but there was little damage reported.

Chief Inspector Malcom Kay serves as the Area Commander for the Sister Islands, under the command of Superintendent Richard Barrow. The Sister Islands' police stations provide professional policing services to the communities of Little Cayman and Cayman Brac, offering reassurance to both residents and visitors while working to prevent and detect crime. The stations employ a total of 16 full-time staff members.

This year has seen fewer incidents of Cuban migrants landing in Cayman Brac; however, two separate vessels in November resulted in a total of 16 migrants arriving. The Cayman Brac Police Service (CBPS) continued its efforts in community engagement through school visits, book readings, and Elderly Bingo Nights, participating in various community events to provide support.



An illegal landing of suspected drug smugglers successfully apprehended by Cayman Brac officers

CRIMINAL JUSTICE & SECURITY

COURT PROTECTIVE SERVICES UNIT (CPSU)



Sergeant Sarah-Joy Bodden

The Court Protective Services Unit, comprised of 15 full-time staff under the command of Inspector Kevin Ricketts and led by Sergeant Sarah-Joy Bodden Head of Policing and Security Services, ensures comprehensive policing and security at the Law Courts. Committed to safeguarding the judicial process, the Unit provides policing expertise, addresses security risks, and supports court-related matters.

Ongoing Projects include the implementation of the digital Visitor Management System; Technology Upgrades and Integration of Security. Additionally, collaboration with the Department of Public Safety and Communications include that when the Law Courts CCTV are fully upgraded, strategic cameras from the courthouse will be shared directly with 911.

Notable Achievements:

- A suspect was arrested near the Cash Office in possession of drug paraphernalia and burglary tools. This success highlights the effectiveness of the Sergeant's patrol strategy.
- A client accused legal aid staff of discrimination, causing a disturbance. The Unit de-escalated the situation and implemented precautions for his future visits.
- A female's protest caused significant disruption to judicial proceedings outside the Courthouse. Her location at the entrance obstructed the movement of individuals entering and exiting the building. The Unit intervened, arresting the individual to restore order.
- In collaboration with the Crime Task Force (CTF), the Unit facilitated the apprehension of a recalled inmate, ensuring public safety while allowing him to complete court business.



CRIMINAL JUSTICE & SECURITY (CON'T)

PROCESS UNIT



Sergeant Michael Montaque

The remit of the Process Unit is to conduct Case File reviews and investigation consultations; to; to draft of Criminal and Traffic Charges; for case jacket generation and management; traffic Record generation; preparation of interview transcripts; warrant management and execution; juvenile and adult cation management; casefile closure and achieving and casefile tracking.

The Unit is made up of six full-time staff under the command of Inspector Kevin Ricketts and led by Sergeant Michael Montaque.

CAYMAN ISLANDS DETENTION CENTRE (CIDC)



Inspector Antonio Hanna

The Cayman Islands Prisoner's Detention Center is the hub for all Cayman Islands Law Enforcement Agencies (L.E.A's) with legislation of Powers of Arrest.

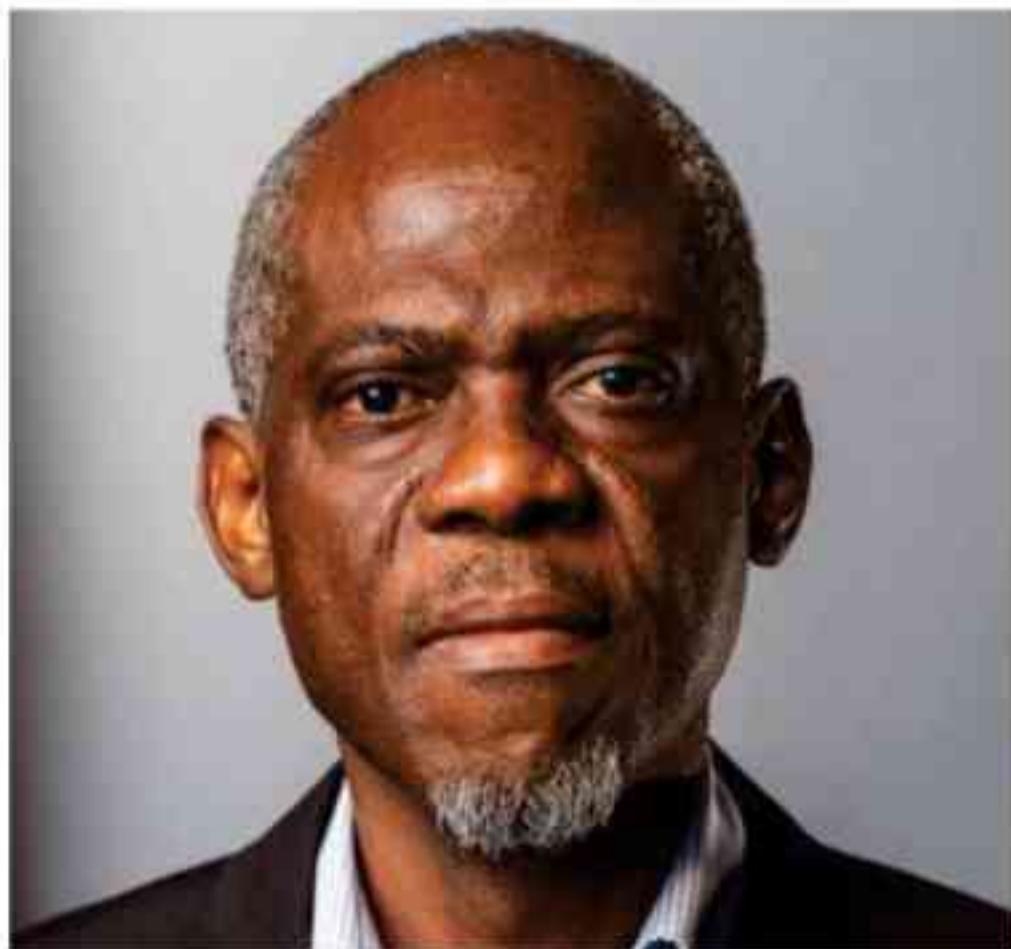
The CIDC is made up of 19 full-time staff under the leadership of Inspector Antonio Hanna. Ongoing Projects this year included: Enhancing facility efficiency; Ensuring compliance with legal standards; Outsourcing of return bails; Creation of a Custody Review Group and an MOU with CBC.

Training, Development, Performance Management and Coaching included: Crisis Intervention Training; Legal Standards Training; Health and Safety Protocols; Cultural Competency Training; and ILM Development Programmes and Group Workshops.

Notable Achievements:

- Arrests: 2,359 arrests in 2024 (1,829 males, 530 females, 65 juveniles).
- Reducing detainees held over 24 hours.
- Improvement of safety protocols.
- Persons released on Bail: 6,233 2024 vs 6,407 2023. On average 519-persons bail per month.
- Interviews conducted for 2024 (918) an increased from 2023 by 138.
- Warrants Executed: 522 warrants executed (down from 673 in 2023).
- Risk Assessment: Produced a Risk assessment register; addressed Fire risk to the facility

CRIMINAL INVESTIGATIONS UNIT (CID)



Inspector Collins Oremule



Inspector Dave Morrison

The CID is under the command of Superintendent Lansdown, assisted by Inspector Collins Oremule and Inspector Dave Morrison, with a total staff complement of 26. The unit investigates serious crimes, including burglaries, robberies, assaults, manslaughter, and murder, managing cases from a Major Incident Room (MIR) which is led by Sergeant Russell These.

At the CID, ongoing projects include significant convictions from past cases while overseeing new investigations. Notable examples include Operation Triton, leading to a conviction for double murder; Operation Polo, resulting in a conviction and 23-year sentence; and Operation Canada, an eight-year inquiry into an RBC burglary that secured four convictions with sentences under four years. These cases reflect the dedication of the RCIPS and the investigative team.



Sergeant Russell These

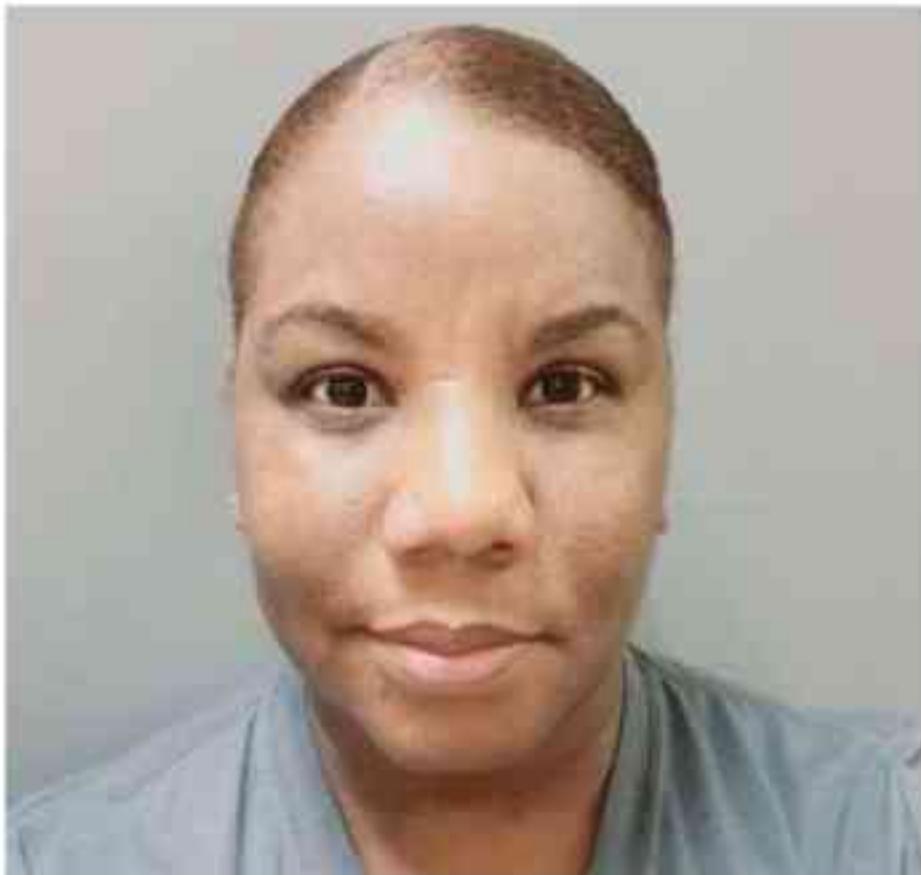
Notable Achievements:

- Launched operations in February following the shooting incident at Ed Bush Stadium, which resulted in the wounding of seven men. In response, additional resources and policing activities were implemented, leading to quick arrests of key suspects and a notable decrease in gang violence.
- Investigated over 400 major crimes - an increase from 2023.
- Early arrests and stringent bail conditions successfully curtailed crime sprees.
- Recent burglaries have been connected to the same offenders responsible for armed robberies at nighttime economy locations. However, CID and CTF arrests, despite frequent bail grants to repeat offenders, have helped slow the crime spike.
- The MIR handled three new murder cases and managed three other significant investigations, including Operation Wick related to the Ed Bush shooting. Various teams supported these efforts, along with proven, robust forensic capabilities. International partnerships and financial investigations led to significant asset confiscations and compelling evidence that facilitated arrests and convictions.

CRIME SCENE INVESTIGATION UNIT (CSI) & EXHIBITS UNIT



CSI Manager Tommy Taylor



Exhibits Manager Nora Rankine

The CSI is led by Investigator Tommy Taylor who is supported by a team of three. The CSI Unit faced a rise in burglaries and thefts but made significant progress with enhanced forensic methods. The Exhibits Unit, led by Nora Rankine supported by two staffers, achieved key milestones in exhibit management and purging.

Notable Achievements:

- The CSI Unit identified 87 individuals through fingerprints and 96 through DNA, - an increase from 2023.
- They responded to 569 reports, slightly down from 572 the previous year.
- The Unit's work includes notable trends in criminal activity and provides a framework for evaluating the effectiveness of ongoing forensic and investigative efforts.
- The DNA evidence collected and analysed by CSI from burglary scenes in Savannah and Bodden Town Road led to the identification and arrest of multiple suspects.
- The identification and arrest of a prolific repeat offender after fingerprint evidence by CSI linked her to burglaries along the Seven Mile Corridor resulted in a drop in crimes in the area.
- The Exhibits Unit had a 15.76% increase in the volume of exhibits logged.
- Exhibits completed four significant bank deposits, managing both KYD and USD currencies.
- Exhibits resumed and increased purging activities, resulting in moving numerous boxes off the floor and the removal of past cases no longer required for retention.



SOC staffer Lewis Reid at work

THE CRIME TASK FORCE (CTF)



Chief Inspector Joseph Wright

Notable Achievements:

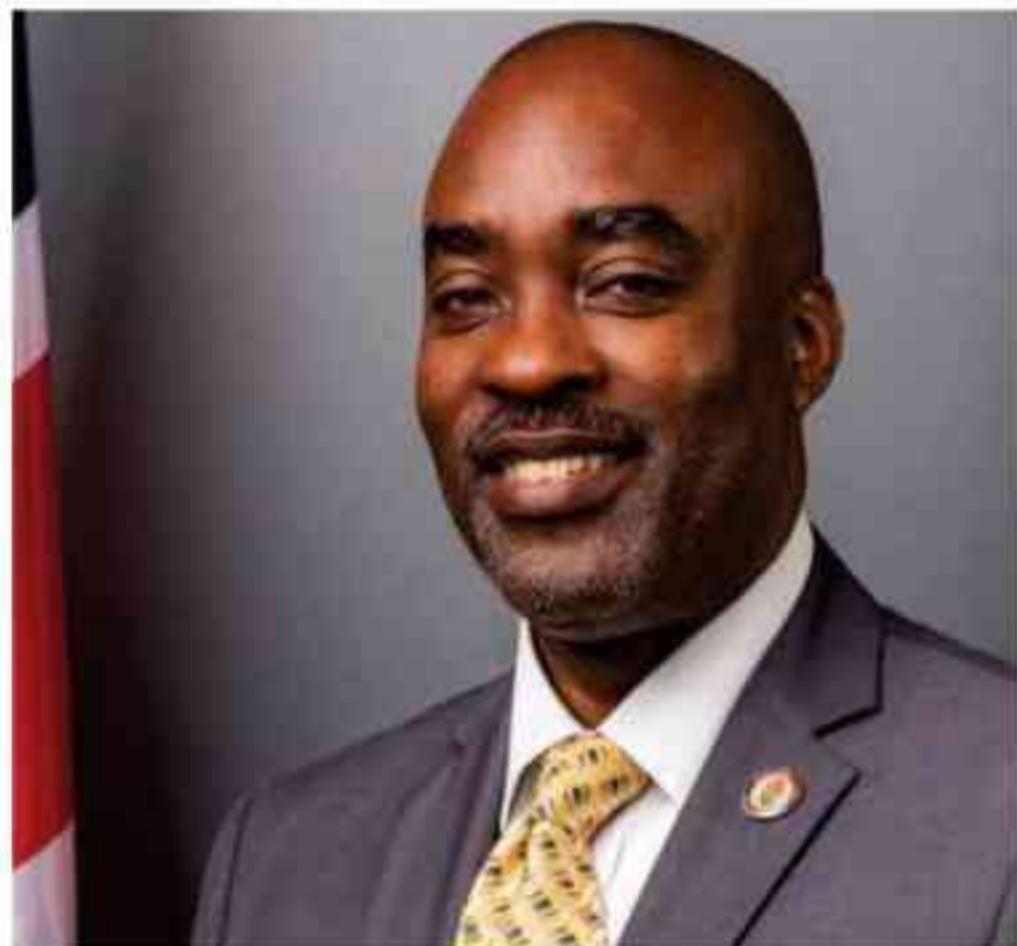
- Throughout the year, the CTF Unit conducted intelligence-led operations targeting individuals involved in criminal activities. These efforts led to the recovery of significant quantities of illicit drugs and illegal firearms, as well as the arrest of 98 individuals.
- Notable drug seizures included 930 kilograms (2,050 lbs.) of ganja, valued at approximately \$1,640,000 KYD, and 103 kilograms (227 lbs.) of cocaine, with a conservative estimated street value of \$1,724,000 KYD. The unit also recovered twelve illegal firearms and 1,090 live rounds of ammunition during these operations.

The primary role of the CTF, which is led by Detective Chief Inspector Joseph Wright assisted by three Detective Sergeants and a team of eight Detective Constables, is to engage in intelligence-led, proactive policing aimed at targeting organised criminal networks responsible for importing drugs, firearms, and human trafficking into the Cayman Islands.

Additionally, the CTF investigates armed robberies of commercial premises carried out by suspects armed with firearms.



PROTECTIVE SERVICES & MULTI-AGENCY SAFEGUARDING HUB (MASH)



The RCIPS Protective Services incorporates the police arm of the Multi-Agency Safeguarding Hub (MASH), the Child Safeguarding Investigation Unit (CSIU), 1st response intake and the Domestic Violence Unit (DVU).

The Unit is led by Inspector Anderson Taylor, supported by Sergeant Dausea Scott and Sergeant Doris Morris-Herrera and a team of 13 staffers.

The purpose of Unit is to provide professional services relating to investigations, key social and strategic interventions as well as an onward referral or 'signposting' for survivors, victims, and perpetrators of sexual assault of young and vulnerable persons, including victims of domestic abuse in all its form.

Inspector Anderson Taylor

Ongoing Projects include reviewing the Domestic Violence Policy and the Missing Person Policy, with a specific focus on child welfare and cases involving runaways; and enhancing officer well-being by identifying and securing access to appropriate counseling services.

Notable Achievements:

- There were 2,203 Child Safeguarding Reports (CSR) processed
- Reported instances of domestic violence 1,754
- Safeguarding investigation results included the arrest of 33 offenders, 23 individuals formally charged and 10 successful convictions.



RCIPS PROTECTIVE SERVICES MULTI AGENCY SAFEGUARDING HUB



Detective Constable Makayla Rankin ready to serve at the Protective Services and the Multi-Agency Safeguarding Hub (MASH)

FINANCIAL CRIME INVESTIGATIONS UNIT (FCIU)



Sergeant Nevron Bradshaw

The FCIU led by Sergeant Nevron Bradshaw with a team of seven has the mandate to provide an effective, domestic focused financial crime investigation service, in respect of all types of economic crime, to protect all those working and residing in the Cayman Islands.

The FCIU works in tandem with the CIBFI to investigate persons, either legal or natural, as well as organised groups who seek to undermine the economic security of the Cayman Islands.

There were a number of notable threats to the economic health and or reputation of the Islands that were diligently and expeditiously dealt with by the unit.

Notable Achievements:

- In March 2024, three persons executed a scheme using stolen bank card details, defrauding six local businesses for over \$120,000. They were arrested, charged, and convicted.
- In April 2024, the FCIU investigated a series of ATM compromises at a local bank, affecting 41 accounts and resulting in over 120,000 KYD stolen. Three foreign nationals were arrested and charged with money laundering, theft, and possession of items used to defraud.
- In 2021, two companies accused an employee of stealing hundreds of thousands, leading to their closure. In 2024, the ODPP filed 11 charges of deception against her.
- A suspect arrested in 2023 faced 38 counts of deception from a rental fraud scheme. In February 2024, they pled guilty to 32 counts, resulting in losses of \$69,790 for victims, with a confiscation order granted.



FCIU lead Sergeant Nevron Bradshaw (R) with Detective Constable Kemar White

THE CAYMAN ISLANDS BUREAU OF FINANCIAL INVESTIGATIONS (CIBFI)



Manager Victoria Templeman

The CIBFI, led by Victoria Templeman and supported by a team of eight staffers, provides a financial crime investigation service in line with international standards set by the Financial Action Taskforce (FATF).

CIBFI's primary functions include conducting complex multi-jurisdictional investigations on money laundering, countering the financing of terrorism, proliferation financing, targeted financial sanctions, and asset recovery related to serious crimes with an international aspect.

Its goal is to ensure that the Cayman Islands remain a safe and ethical location for investment and financial business. CIBFI continues to enhance engagement with domestic stakeholders, international partners and the public. Through consistent interaction and cooperation, CIBFI has been able to demonstrate close partnership working and an effective 'whole system' approach to required FATF standards.

Notable Achievements:

- A notable example of effective cross-border cooperation for the benefit of Cayman victims is Operation Pyle a direct victim report of a Protocol hack on a Caymanian company. This is an active investigation in three jurisdictions.
- Tracing and recovery of assets for benefit of domestic victims/CIG: Domestic investigations and international cooperation, enabled CIBFI to identify, trace and make relevant agreements for assets to the approx. value of USD\$ 36,794,730 to continue to be recovered for the benefit of Cayman victims, creditors or CIG.
- CIBFI commenced 14 new domestic investigations and are carrying an active caseload of 33 formal investigations.
- CIBFI has conducted assessments of 221 individual disclosures made to CIBFI by the Financial Reporting Authority (FRA). This represents a slight increase of 7 disclosures from the previous reporting year.
- CIBFI has assessed 25 domestic direct crime reports, the majority of which came through the RCIPS Tip line/FCIU Inbox relating to victims of fraudulent scams involving virtual currency.
- CIBFI assessed and actioned 33 international formal requests for assistance Mutual Legal Assistance Treaties (MLATs) and 18 informal requests (LEA to LEA).

CYBER CRIME AND DIGITAL FORENSIC HUB (DFH)



Manager John Watson

The team remains dedicated to supporting law enforcement efforts and safeguarding the community against cyber threats, advancing a secure and resilient digital environment.

Notable Achievements:

- Critical Evidence Recovery: Successfully extracting and analysing key evidence from digital devices, leading to convictions in multiple serious cases.
- Investigating and addressing 100% of National Center for Missing and Exploited Children (NCMEC) referrals involving child sexual abuse material Malware Detection: Identifying and mitigating encrypted malware threats on the Cayman Islands Government network. (CSAM)
- Fraud Prevention Alerts: Issuing public alerts to increase awareness of fraudulent activities targeting mobile devices and email.
- Collaborative Cybersecurity Efforts: Partnering with regulatory authorities to promote cyber awareness and strengthen digital security across the jurisdiction.
- National Cybersecurity Presentations: Delivering impactful presentations at national cybersecurity events, contributing to collective knowledge and proactive defense strategies.
- Commitment to Effective Law Enforcement: The DFH's work remains pivotal to investigations into cyber-enabled and cyber-dependent crimes. Statistical insights (illustrated in the accompanying graphs) demonstrate a significant increase in workload and highlight our contribution to combating serious offenses. These metrics underscore our unwavering commitment to robust and effective law enforcement practices.
- Addressing Emerging Threats: The rise in phishing and smishing campaigns has significantly impacted communities. In collaboration with the communications team, press outlets, financial institutions, and other stakeholders, we have worked diligently to disrupt these campaigns and mitigate their effects.

The DFH is led by John Watson who has a team of five. The Hub's Key objectives are Efficient Investigative Response; Specialised Support for Child Sexual Exploitation Cases; Victim-Centric Approach in Cybercrime Investigations and Support for Cayman Islands Government Cybersecurity.

In 2024, the DFH's strategic focus was on enhancing digital investigative capabilities to strengthen law enforcement's response to evolving threats.

The Hub's projects are to continue to review the infrastructure and software application to ensure we maximise capacity to obtain extractions whilst still achieving value for money.

THE SECURITY INTELLIGENCE UNIT (SIU)

The SIU is comprised of INTERPOL and other sub Units each with a specialised area within the intelligence field, which interact and share intelligence with Customs and Border Control, WORC, His Majesty Prison Service and other Government Agencies Nationally and internationally.

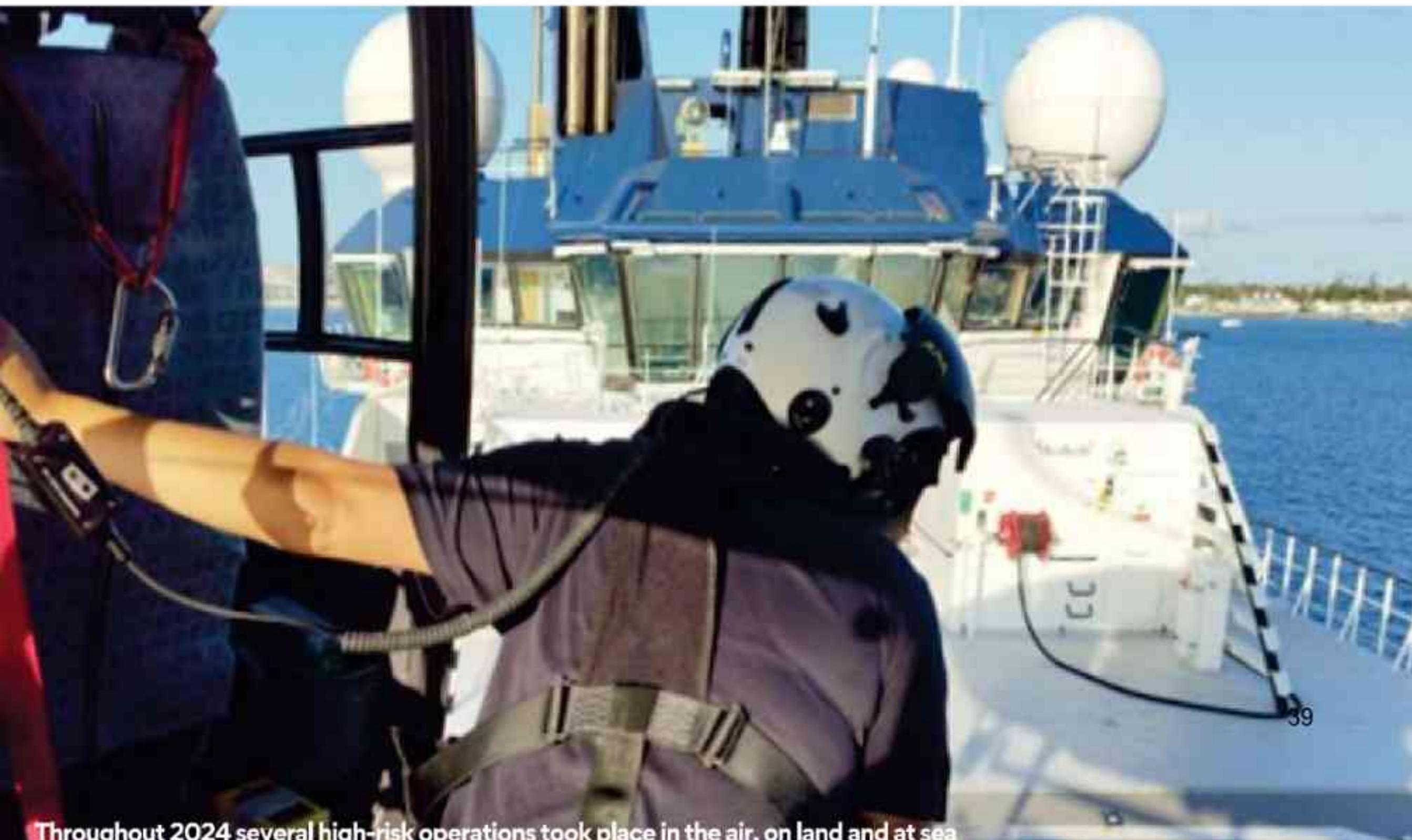
INTERPOL is unique. It is the only organisation with the mandate and technical infrastructure to share police information globally. All 196 member countries are connected to each other and to the General Secretariat via a secure communications system called I-24/7. It also allows them to access our databases and services in real-time, from both central and remote locations.

The SIU is the Intelligence focal point for law enforcement officers both nationally and internationally and is dedicated to provide Strategic and Operational Intelligence to meet the needs of the RCIPS Strategic objectives, ensuring the safety of all citizens and visitors of the Cayman Islands.

The Unit is made up of 19 full-time staff, led by a Detective Chief Inspector who is supported by a Detective Inspector.

Notable Achievements:

- 2024 work has resulted in arrests, recovery of firearms and the SIU supported other investigations of controlled drugs in the form of cocaine and Ganja. Cayman INTERPOL Sub Bureau: IP Cayman received over 37993 emails on the i24/7 and Gov emails.
- There was a combined total of 62 ACRO checks/emails dealt with (33 from i24/7 and 29 on Gov't emails).
- Conference & General Assembly attended at least 5 virtual meetings throughout the year.
- Completed preliminary expansion of IP access to CBC at Owen Roberts International Airport and the Charles Kirkconnell International Airport with plans for expansion in the new year; Took part in 3 operations namely, Op Liberterra II, Op Calypso, Op Haechi VI; Published 6 Blue Notices and 1 Yellow Notice.



BUSINESS CENTRE: CRIMINAL RECORDS AND SECURITY AND FIREARMS LICENSING



Inspector Denise Anderson



Manager Colin Pryce

The Units are led by Inspector Denise Anderson, who is supported by a team of nine. Colin Pryce leads the Firearms Licensing Unit under Inspector Anderson's command.

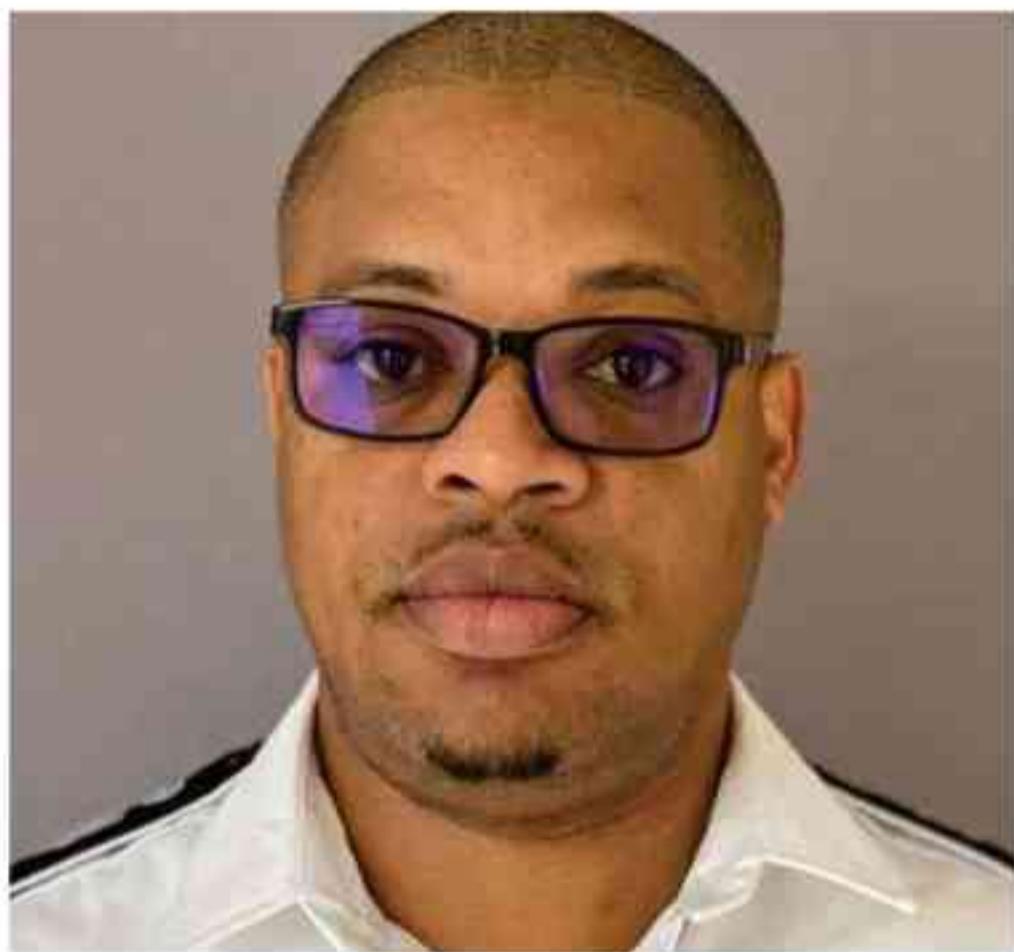
Notable Achievements:

- There were over 450 services for firearms in 2024 inclusive of renewals, imports, exports and disposals.
- The Firearms Policy is currently under revision and should be published early next year.
- The Firearms & Security Licensing Unit completed the firearms project in March 2024. We have enhanced our data capture processes and improved the types of data collected.
- We have significantly enhanced the data we capture for security licenses and are now effectively utilising a robust database to track expired licensees, licenses issued, and payments made meticulously.



**Police Constable
Adeneekie McCallum on shift**

CRIME AND PERFORMANCE MANAGEMENT UNIT (CRMU) AND VICTIM CONTACT CENTRE (VCC)



Sergeant Winston Haye

The Units are made up of four staff under the leadership of Inspector Denise Anderson, supported by Sergeant Winston Haye.

The remit of the CRMU include to manage, and support RMS/JMS/Patriarch database, its users, and all other issues surrounding the database to protect the integrity of the data within as well as to quality assure all reports received in the database.

The Remit of the VCC is to address queries and complaints made by victims and to bring them to a resolution; to refer complaints where necessary; to assist officers in updating victims where necessary; to liaise with relevant departments and institutions on behalf of victims and officers regarding Victim Care matters; to review crime reports and provide quality assurance of all crimes in accordance with the Victim Care Policy; to educate and sensitise victims of the roles and responsibilities of officers and the VCC regarding victim updates and to be a single point of contact for officers requesting and receiving Medical Records.

Notable Achievements:

- Over the last year, we have seen a decrease in the amount of emails being sent to officers for matters to be updated or actioned. This is a result of officers and supervisors improving their data entry quality. Over the last three years, the Crime and Performance Management Unit has sent the following emails; 2023 4,964, 2024 4,621 which shows a decrease.
- As regards the number of Victim Updates that were made by officers over a three (3) year period, there was a slight increase this year compared to 2023. In 2024, the Victim Contact Centre has reviewed 3,743 compared to 353 in 2023.

GOVERNANCE, PERFORMANCE AND ACCOUNTABILITY PORTFOLIO



Sergeant Jason McKane

Notable Achievements:

- Ensured consistent staffing across frontline areas (West Bay, George Town, Bodden Town, Sister Islands). Conducted quarterly resiliency reviews and weekly weekend deployment assessments.
- Maintained Annual Performance Agreements to enhance accountability and performance. Guided 153 RCIPS staff in completing agreements and conducted quarterly audits for OCP staff alignment.
- Complied with service requirements for various leave types. Processed 53 applications for Maternity/Paternity, Compassionate/Bereavement, Special, and Extended Leave.
- Streamlined sick leave reporting for compliance.
- Ensured accurate leave management. Reviewed 980 daily deployments and conducted audits for over 150 officers.
- Enhanced workforce engagement and compliance. Processed 396 HR-related queries and shared audit findings to improve officer accountability and operations.



Testing a component of an RCIPS operation

PROFESSIONAL STANDARDS UNIT (PSU)



Chief Inspector Wade Chase

The Professional Standards Unit (PSU) is a semi-independent department within the Royal Cayman Islands Police Service, overseen by Deputy Commissioner of Police Anthony Ennis.

PSU's primary mission is to enhance professionalism within the RCIPS, ensuring officers serve the community effectively and build public trust.

The PSU, led by Chief Inspector Wade Chase supported by a team of 10, investigates internal allegations of misconduct against RCIPS members and external complaints from the public as required by the Ombudsman. It also identifies performance gaps and develops strategies for improvement, guided by section 6 (1) (a) of the Police (Complaints by the Public) Law 2017.

Notable Achievements:

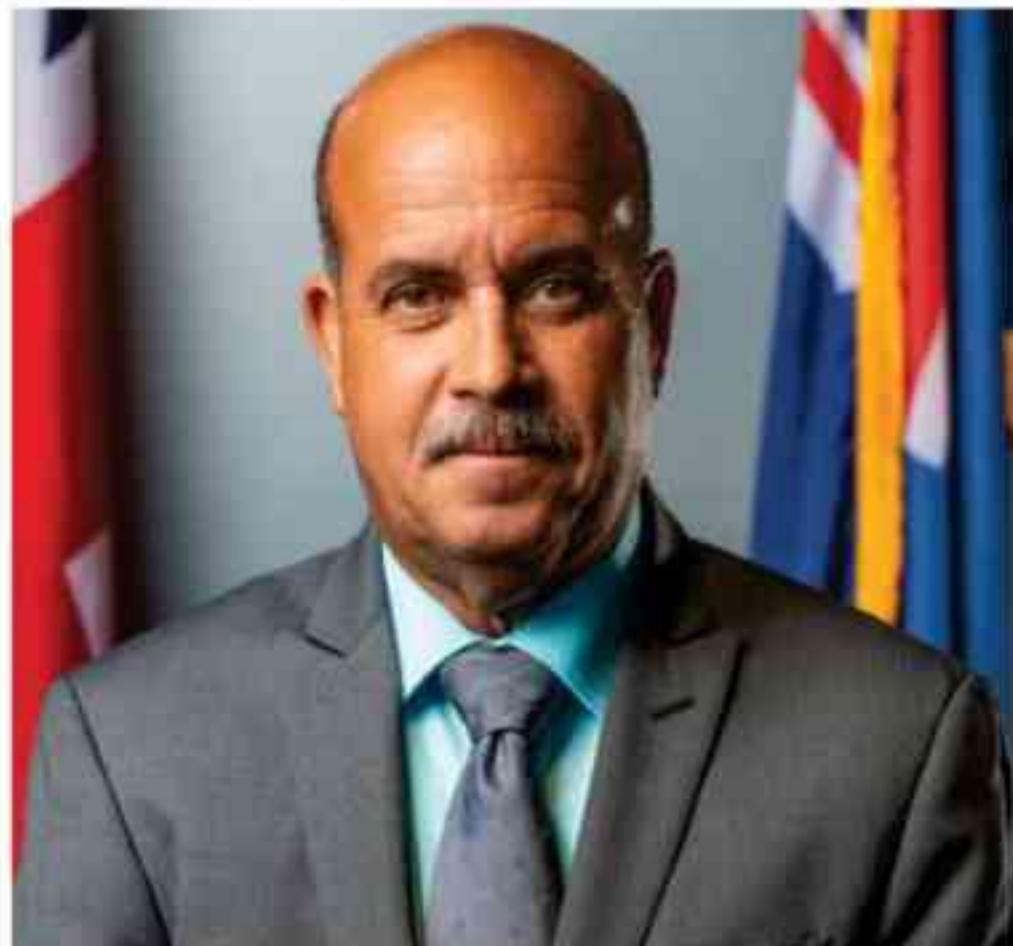
- Processed 30 disciplinary matters involving 20 officers, with six already appearing at tribunals. This process has enhanced professional standards within the RCIPS and mitigated reputational risks by identifying areas for improvement.
- Coordinated random drug testing for 45 staff members, including civilians, all of whom tested negative. This reflects the PSU's commitment to maintaining a drug-free workplace.
- The PSU partnered with the Training and Development Unit to deliver training sessions for Sergeants, Constables, Probationers, and Recruits. These sessions covered the roles of PSU, the RCIPS's vision and values, the Code of Ethics, and professional standards. Engaging activities like open discussions and role plays improved collaboration and professionalism among the RCIPS teams.



DATA PROTECTION, RECORDS MANAGEMENT & FOI



Manager Stacey Morant



Chief Inspector Raymond Christian

The Data Protection and Records Management remit, led by Acting Data Protection/Freedom of Information (FOI) Manager Stacey-Ann Morant who is supported by two staffers, is tasked with ensuring compliance with the Data Protection Act (2021 Revision) and the CI Data Protection Policy within OCP. The FOI is led by Chief Inspector Raymond Christian.

Notable Achievements:

- An approved OCP Disposal Authority was approved by the Cayman Islands Government
- Targeted training continued with over 80 staff in the areas of Data Protection, Information Security and Records Management.
- Communications delivered on Data Protection/Records Management on a regular basis.
- Records reviewed and logged for approved destruction within multiple areas.
- Approved multi-agency Memorandum of Understanding.
- Collaboration with other units on the development of policies within OCP.

Freedom of Information

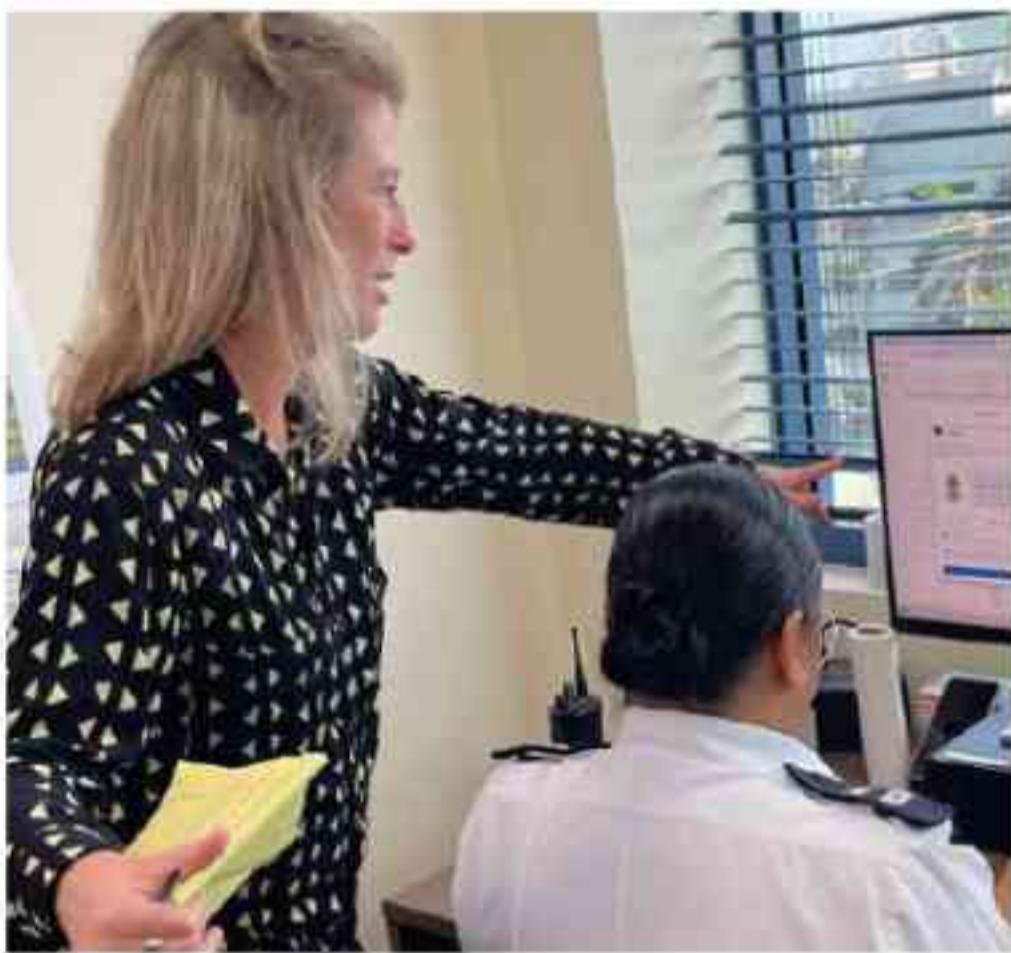
Between the 1st of January and 31st December 2024, the FOI Unit received 114 FOI requests, which is a 9% increase over 2023's 105 requests. This increase is attributed to traffic-accident-civil-litigation requests which are 68% (78) of the total requests (114) received.

Four of the 114 requests are still opened; the 30-day's-decision date expires on 19th January 2025. All four outstanding requests relate to traffic-accident-civil-litigation.

17 of the 114 requests were granted in full, 60 were granted in part, 24 were exempt, 4 were withdrawn by the applicants, 1 was a duplicate request, 3 were Administration Closures, 2 no records found and 4 are outstanding.

There were no Internal Reviews or Appeals to the Office of the Ombudsman by applicants during 2024.

MEDIA AND COMMUNICATIONS UNIT (MCU)



Communication Manager Chanel Ammon with team member Sergeant Jodi-Ann Powery

The MCU, led by Communications Manager Chanel Ammon supported by two staffers, has delivered consistent and timely communications to the public and media on public safety and criminal incidents, and supported CIG messaging for national emergency communications.

Organisational risk has been handled, and no major reputational incidents to report, within an operating environment that is one of the most highly scrutinised and high-profile in government.

This year, the MCU contributed to the CIG National Road Safety Strategy public education campaign work programme, alongside our ongoing joint agency Fatal Four campaign to educate road users and highlight the ongoing issue of road safety.

Notable Achievements:

- Quarterly Operation Clyro campaigns, 2024 Gun Amnesty, Summer Recruit Campaign, Operation Clyro, OCP Media Policy refresh and release, trial and implementation of the RCIPS Air Ops Instagram social media account, delivery of 2023 Traffic and Crime Stats report and press conference, release of the revised OCP Brand Guidelines, and update of the OCP MCU Communications Strategy.
- The Gun Amnesty and Recruit campaigns were entered into the CIMPA Annual Marketing Awards, with the Gun Amnesty being shortlisted in the Community Impact Category.
- The MCU assisted the Association of Women in Policing Conference and the Police Week.
- FB followers as at 5 December 2024 were 12,000 (compared to 9,300 in 2023); Total IG followers as at 5 December 2024: 5,583 (compared to 4,800 in 2023).

Inspector Joleta Wolliston (front) with some colleagues



TRAINING, DEVELOPMENT & LEADERSHIP UNIT (TDLU)



Sergeant Jonathan Kern

Ongoing Projects include arranging and conducted Institute of Leadership & Management (ILM) Level 3 Classes; Conducting debriefing sessions with new probationers after their first six, twelve, eighteen, and twenty-four months of service; and Continued collaboration with City & Guilds (London) to develop a leadership and management training programme tailored to the RCIPS's needs, aiming to establish a quality-assured integrated.

Notable Achievements:

- Launched key projects to enhance leadership and development opportunities. This included preparatory classes for promotion interviews, interviews for Sergeants and Inspectors, a Train-the-Trainers Course with UCCI, and a two-week leadership course for external agency members from May to June.
- In April 2024, the LDU conducted promotion interviews for Sergeants and Inspectors. Of twenty Sergeant applicants, ten were recommended for promotion. Of the ten Inspector applicants, three were promoted.
- A successful two-week Leadership and Management Course at levels 4 & 5 in May and June 2024, aimed at Sergeants, Inspectors, and managers from partner agencies (CBC; HMPS).
- Led preparatory classes and Promotion Examinations for Sergeants and Inspectors.
- Facilitated the Silver & Bronze Command Course (July-August 2024) and the Financial Investigation Course (August-September 2024).

The TDLU is under the command of Superintendent Adrian Seales and supported by leadership from Sergeant Jonathan Kern and four staffers.

The Unit is dedicated to providing comprehensive training programmes to enhance the skills and knowledge of our personnel, ensuring they are well-equipped to meet the evolving challenges in law enforcement.

The Leadership and Management Unit merged with the Training and Development Unit in mid-year 2024, bringing synergy to police training under one roof for the first time. This year, the TDLU successfully conducted one recruit auxiliary constable class and one recruit constable class.

RCIPS officers engage high schoolers at a Careers Fair



DEPUTY CHIEF OFFICER'S SECTION



Deputy Chief Officer Jody-Ann Moore

ICT UNIT



ICT lead Wayne Bobb-Semple

The Deputy Chief Officer of the Officer of the Commissioner of Police has a critical and busy Section.

The DCO's Section comprises the business support of the OCP, inclusive of the ICT Unit, the Estates and Procurement Unit, the Fleet and Stores Unit, and the Human Resources Unit.

All of these Units ensure a strong foundation upon which to carry out the mandates of the respective departments - the RCIPS and the CICG.

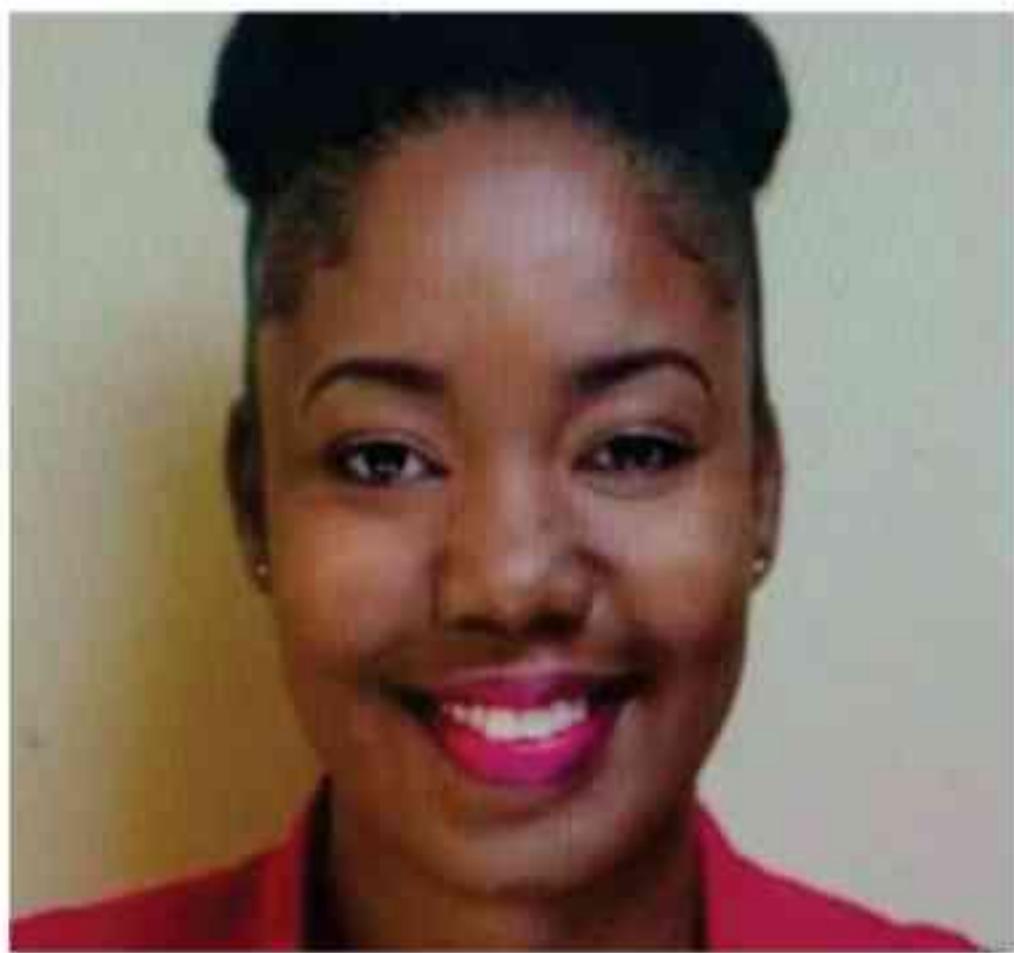
The mission of Unit led by Wayne Bobb-Semple supported by a team of 3 staffers, is to manage and maintain the technology infrastructure used by the OCP, including networks, databases, and communication systems; to ensure the reliability and security of IT systems to support day-to-day law enforcement operations; collaborate with CSD, local and international vendors along with, national and international law enforcement agencies, to develop and enforce policies related to the use of ICT within the OCP while ensuring compliance with relevant laws and regulations governing the use of technology in government.

Training, Development, Performance Management and Coaching included Certifications acquired in Zero Trust Cyber Security; Security+; and LinkedIn Professional.

Notable Achievements:

- The ICT team met with the Jamaica Constabulary Force (JCF) Traffic Unit to assess their e-ticketing system, to determine suitability for the Cayman Islands.
- INDICO - Access to Interpol has been granted for staff in HM CBC Grand Cayman and Cayman Brac, enabling searches for stolen items and alerts.
- Cloud based (BRIVO & Total Connect) access control and alarm systems are fully functional, providing secure access across all locations. Additional CCTV cameras have been installed at key premises, and the main control room has been upgraded for better access to video footage.
- The ID printer is operational, and an asset management software system has been introduced. Over 100 new computers have replaced outdated units.
- The identification (PROMAT) system has been upgraded for mobile ID parades.
- A reassignment of internet services has saved the organisation over \$15,000 CI annually.

ESTATES AND PROCUREMENT UNIT



Estates & Procurement Manager (Acting)
Shree-Ann Saunders Wynter

The Unit is led by Acting Estates & Procurement Manager Shree-Ann Saunders Wynter supported by one staff member.

The buildings in which our officers and staff work need to be safe, functional spaces, and they need to be sustainable and adaptable enough to meet changing public expectations and the changing nature of policing.

OCP estates and what we procure need to be fit for 21st century policing and coast guarding, putting service enhancement, visibility, and engagement at the heart of the communities we serve.

Through strategic vendor negotiations, approximately \$26,750.94 in savings was achieved, primarily from renovations, Chorus software acquisition, and the development of the Shooting Lab for the Firearms Resource Unit (FRU).

Notable Achievements:

- The recent renovation of the East End Police Station (EEPS) has enabled full staff deployment and enhanced efficiency for residents and visitors in the eastern districts.
- Improvements included upgrading the parking lots at the Bodden Town Police Station (BTPS) and the CI Detention Centre (CIDC), as well as creating a dedicated staff parking area at CIDC for safety.
- The new OCP Firearms Range is 90% complete, showcasing significant progress despite challenges like hurricanes.
- A major success was the negotiation for a generator enclosure at the command center in the Royal Bank of Canada Building, ensuring backup power during hurricane season.
- The completion of the new Traffic Compound has also advanced the CI National Weather Service (CINWS) project.



FLEET AND STORES UNIT



Fleet & Stores Manager Martin Oakley

This busy Unit is led by Fleet & Stores Manager Martin Oakley, supported by Fleet & Stores Supervisor Damari Parker and a team of three staffers.

An important development in 2024 has been the implementation of robust reporting mechanisms for both vehicle maintenance and inventory management. The Unit can provide weekly updates on vehicle maintenance status and monthly inventory reports, ensuring that all stakeholders are informed and that operations run efficiently. These reporting practices have proven to be highly effective, contributing to better decision-making and proactive management of resources.

The unit has successfully re-established valuable relationships with the Department of Vehicle and Equipment Services (DVES), particularly in sourcing vehicle parts at little to no cost.

This collaboration was instrumental in reducing operational expenses. However, due to funding constraints at DVES, the unit has adapted by sourcing parts from alternative suppliers when necessary, ensuring that operations continue smoothly without compromising on quality or cost-effectiveness.

Notable Achievements:

- The Unit has made significant strides in reducing operational costs for the CIG and supporting the Go Green initiative. The Unit promotes digital requisitions across RCIPS Units, significantly reducing paper usage and aiding environmental sustainability. In 2024, RCIPS Fleet Management auctioned 15 high-maintenance vehicles to lower carbon emissions and costs.
- Enhancements in customer service and operational efficiency are evident with reduced service delivery lead times, thanks to the addition of Fleet and Stores Purchasing Officers. Collaboration with the Department of Vehicle and Equipment Services (DVES) has helped source vehicle parts economically, though alternative suppliers have been sought due to DVES funding constraints.
- The Unit has also implemented effective reporting mechanisms for vehicle maintenance and inventory management, providing weekly maintenance updates and monthly inventory reports. These initiatives have improved service delivery, resource optimisation, and cost control while aligning with RCIPS goals.

Fleet maintenance is critical to many RCIPS operations



HUMAN RESOURCES UNIT



Senior HR Manager Celicea Myles

The HR Unit is led by Human Resources Manager Celicea Myles who is supported by eight staffers.

Training, Development, Performance Management and Coaching included: the HR Unit having implemented various strategic training initiatives to enhance team capabilities, including specialised programmes on Data Protection, Recruitment in MyVista, and Job Evaluation; many HR staff are pursuing their Society of Human Resources Management (SHRM) Certification at the International College of the Cayman Islands (ICCI), enhancing their expertise.

Additionally, the HR Unit promotes employee recognition through initiatives like the Chief Officer Awards, which in July 2024 honoured an RCIPS team member as Employee of the Month.

Notable Achievements:

- During the review period, the HR Unit tackled staffing challenges and implemented recruitment initiatives, successfully filling 34 positions, including 21 Caymanians, while also supporting the Cayman Islands Coast Guard (CICG) in hiring 14 Caymanian officers.
- Additionally, the HR Unit focused on local talent development by hiring seven Caymanian interns, aligning their internships with academic interests to foster a skilled future workforce.
- In 2024, the HR Unit conducted 20 job evaluations for the RCIPS and four for the CICG, ensuring job roles are properly classified. Two CICG positions are pending review in 2025.
- The HR Unit also managed 34 off-boarding processes for the RCIPS and six for the CICG.

RCIPS
CAREER OPEN
HOUSE

10AM to 1PM
4 May, 2024

Aston Rutty Civic Centre
Cayman Brac

Learn more about joining the
Royal Cayman Islands Police Service!

[FIND OUT MORE AND APPLY](http://rcips.ky/newrecruits)

rcips.ky/newrecruits

RCIPS
CAREER
OPEN HOUSE

9AM to 1PM
11 May, 2024

Compass Centre
Sheddon Road,
George Town

Learn more about joining the
Royal Cayman Islands Police Service!

[FIND OUT MORE AND APPLY](http://rcips.ky/newrecruits)

rcips.ky/newrecruits

OUR PEOPLE

| RCIPS | | | | | |
|-----------------|--------|----------|-------|------------------------|-----|
| TOTAL EMPLOYEES | POLICE | CIVILIAN | | | |
| 482 | 384 | 98 | | | |
| | | | 98 | RCIPS | |
| AGE RANGE | POLICE | CIVILIAN | TOTAL | Commissioner | 1 |
| 18-28 | 56 | 8 | 64 | Deputy Commissioner | 1 |
| 29-39 | 85 | 23 | 108 | Assistant Commissioner | 1 |
| 40-49 | 113 | 37 | 150 | Chief Superintendent | 1 |
| 50-59 | 100 | 21 | 121 | Superintendent | 6 |
| 60+ | 30 | 9 | 39 | Chief Inspectors | 6 |
| Total | 384 | 98 | 482 | Inspectors | 23 |
| | | | | Sergeant | 57 |
| GENDER: | MALE | FEMALE | TOTAL | Constables | 215 |
| POLICE | 282 | 102 | 384 | Recruit Constables | 30 |
| CIVILIAN | 28 | 70 | 98 | Auxiliary Constables | 43 |
| Grand Total | 310 | 172 | 482 | | 384 |

| NATIONALITY: | POLICE | CIVILIAN | TOTAL |
|----------------|------------|-----------|------------|
| CAYMANIAN | 195 | 62 | 257 |
| NON-CAYMANIAN | 189 | 36 | 225 |
| Barbadian | 19 | | |
| American | 2 | | |
| Belizean | 1 | | |
| British | 22 | 16 | |
| Canadian | 4 | | |
| Caymanian | 195 | 62 | |
| Costa Rican | | | |
| Dominican | 1 | | |
| Filipino | 5 | 2 | |
| German | | 1 | |
| Guyanese | | 1 | |
| Grenadian | | 1 | |
| Honduran | 1 | | |
| Indian | 1 | | |
| Irish | 1 | | |
| Jamaican | 122 | 12 | |
| Nepalese | 1 | | |
| New Zealander | | 1 | |
| Nigerian | 2 | | |
| St. Vincentian | 5 | 2 | |
| Trinidadian | 2 | | |
| TOTAL | 384 | 98 | 482 |

OCP EXECUTIVE FINANCIAL SUMMARY



Senior Chief Financial Officer
Brian Morain



Deputy Chief Financial Officer
Donna-Marie Daley-Miller

The busy finance team at the OCP is led by Senior Chief Financial Officer Brian Morain, who is supported by Deputy Chief Financial Officer Donna-Marie Daley Miller with a full team of 10 officers.

OFFICE OF THE COMMISSIONER OF POLICE

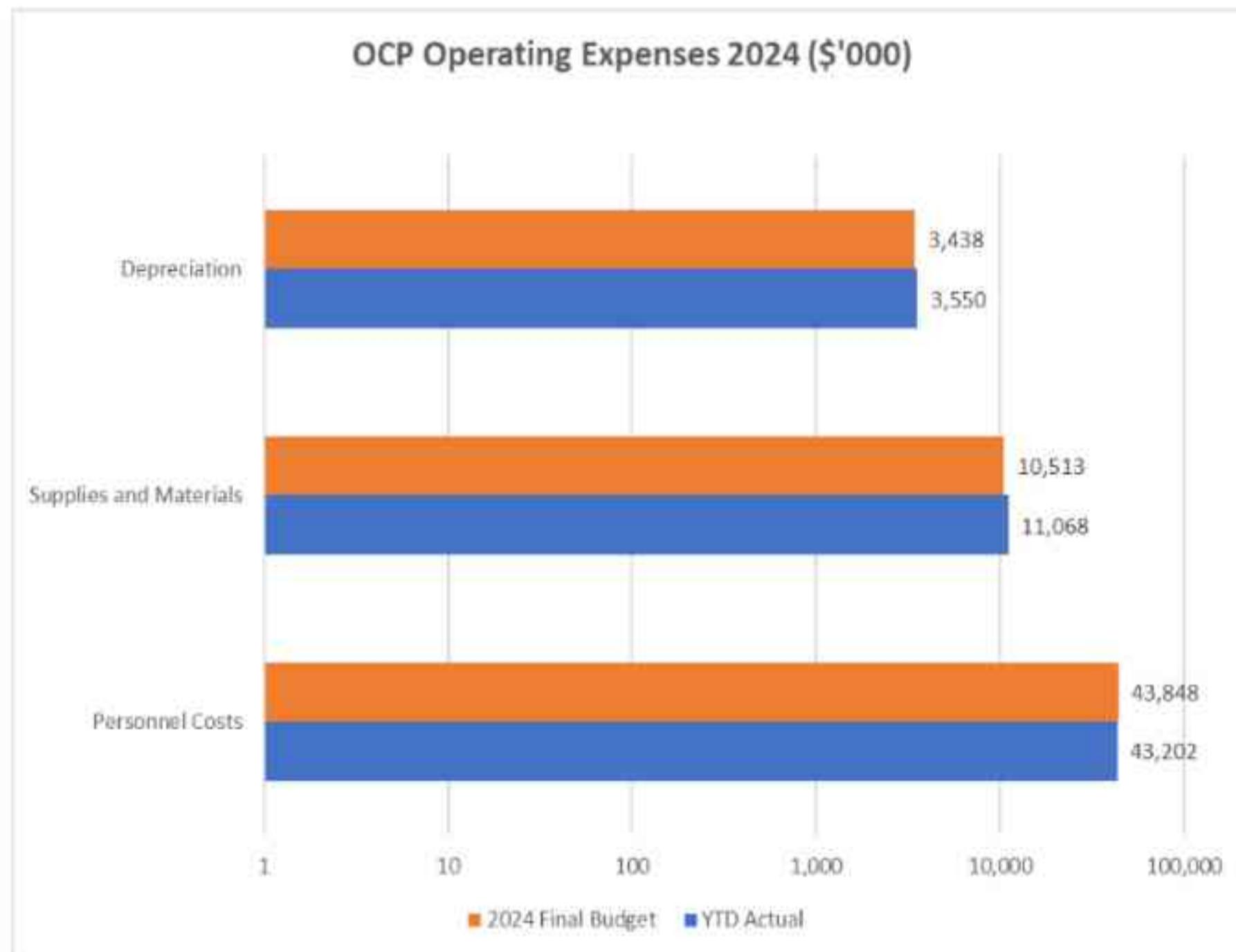
FOR THE YEAR ENDED DECEMBER 31, 2024

EXECUTIVE FINANCIAL SUMMARY

OCP OPERATING ACTIVITIES

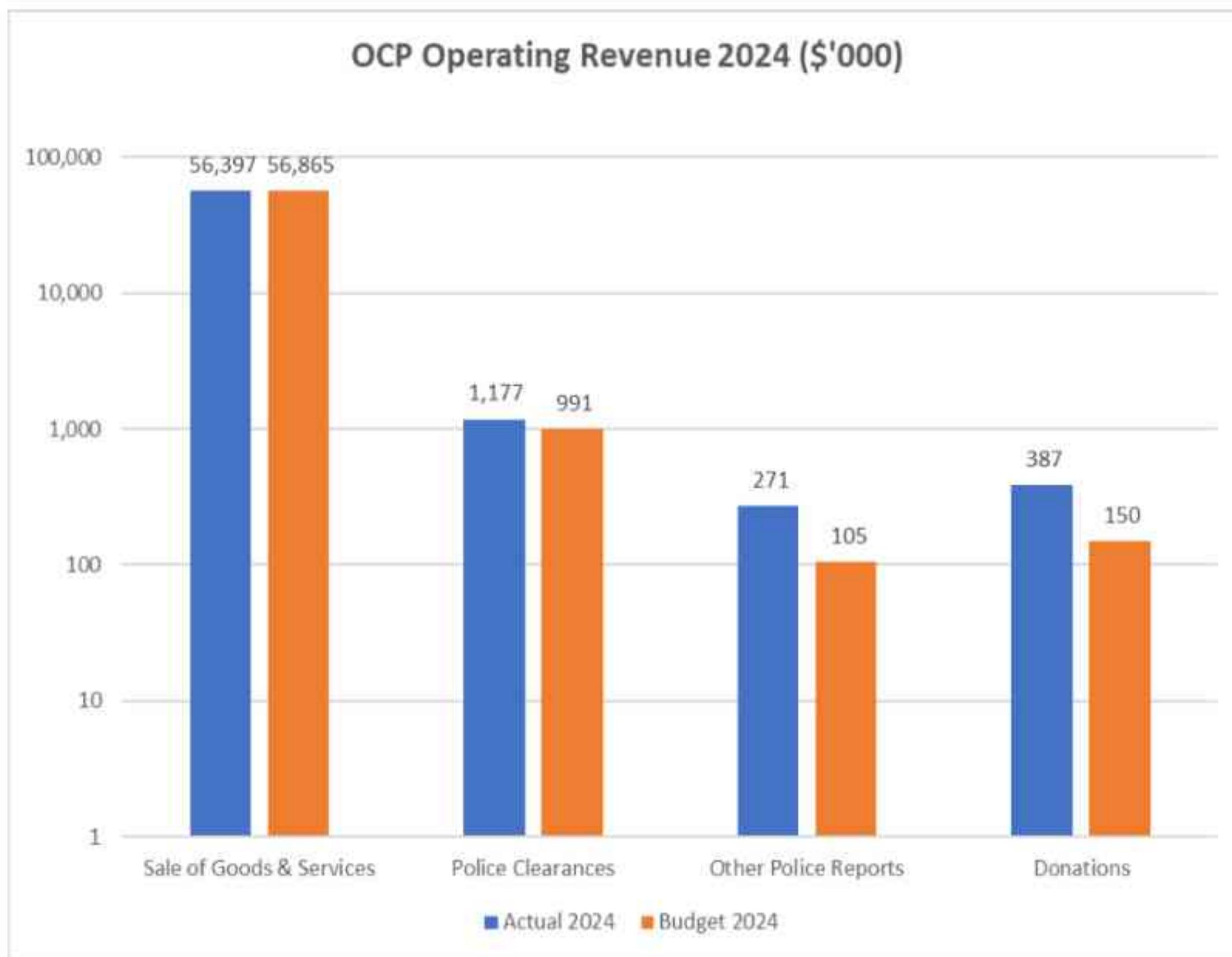
EXPENSES

OCP Total Operating expenses were \$57.80M for the year ended December 31, 2024 compared to final budget of \$57.80M. OCP accomplished budget compliance without the need for Supplementary Funding by active and prudent management of approved Budgets and was able to absorb all contractual, statutory, inflationary and other increases. Other gains and losses accounted for (\$0.02M).



REVENUE

Total actual revenue for fiscal year 2024 was \$58.23M versus a final budget of \$58.11M. Revenue from Police Clearance Certificates was \$1.18M. Overall Business Center Revenues were up 32% or \$0.35M over final budget. Donations accounted for \$0.39M.



OCP CAPITAL EXPENDITURES

Additions to Capital Expenditure totaled \$1.88M.

Continued modernization of OCP's fleet of vehicles accounted for \$0.18M and Marine Vessels of \$0.48M primarily for the scheduled replacement of engines.

Investment in Building and Leasehold Improvements, Furniture and Office Equipment and Computer Hardware was \$0.62M. The investment in this area continues to ensure that the safety and operating capabilities of staff is maintained as the facilities at the Traffic compound, Bodden Town Police Station, Headquarters and the Detention Centre at Fairbanks were upgraded.

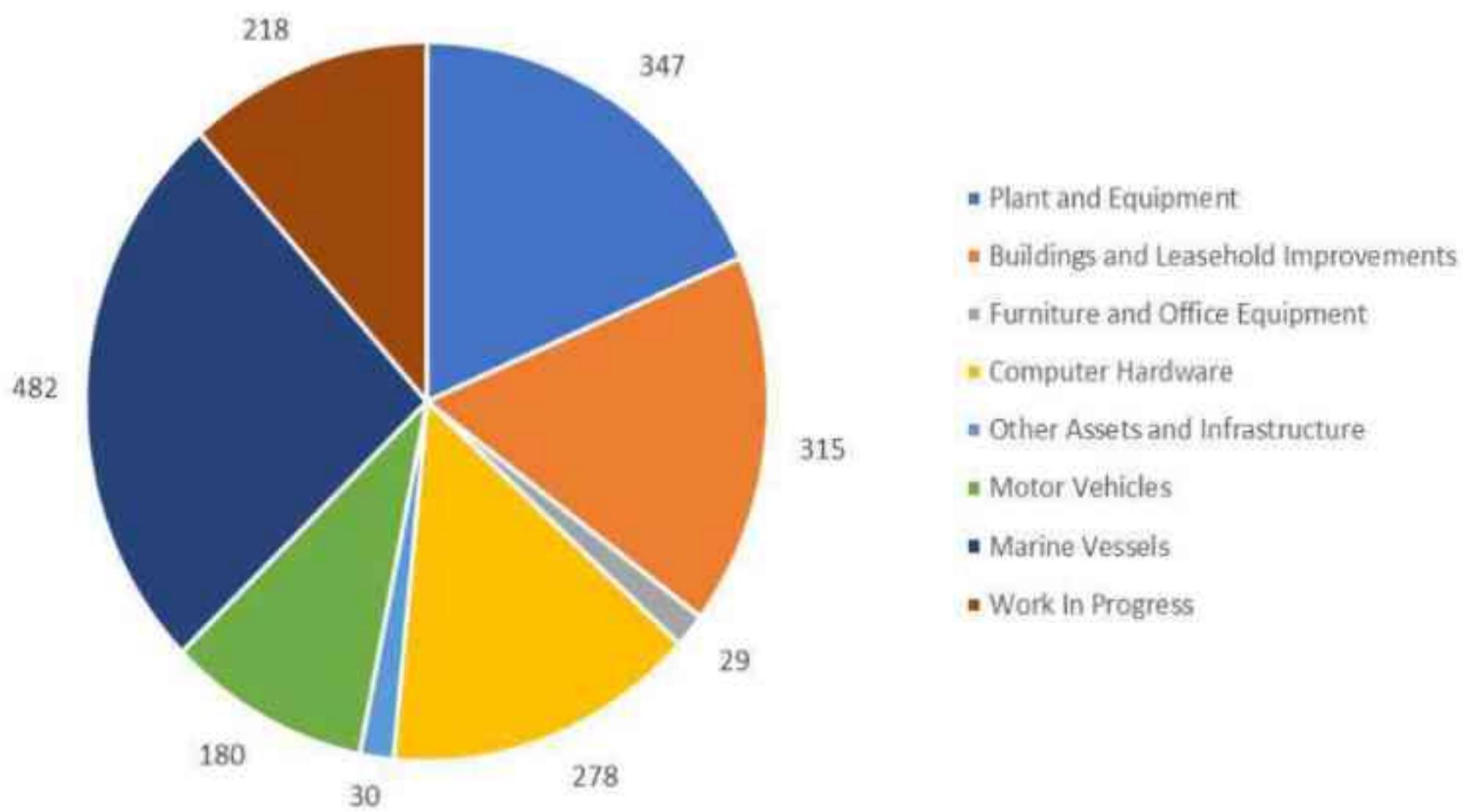
Plant and Equipment additions were \$0.35M and were primarily for the upgrade of access and security systems at various locations; and training equipment for the Firearms Response Unit.

Included in Work in Progress of \$0.22M are payments for the new firing range facility and the detention facility expansion at the Cayman Brac Police Station.

Other Assets and infrastructures of \$0.03M were mainly driven by acquisition of an additional canine to the K9 division to ensure the continued performance and growth of the unit.

Deposits for capital expenditures include advance payments of \$0.5M made to local and overseas vendors for non-current assets not yet received as at 31 December 2024.

OCP 2024 Property Plant and Equipment - \$000



OCP FINANCIAL STATEMENTS



RCIPS

OFFICE OF THE COMMISSIONER OF POLICE

CAYMAN ISLANDS GOVERNMENT



OCP

FINANCIAL STATEMENTS

For the year ended 31 December 2024



RCIPS

OCP

Office of the Commissioner of Police



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STATEMENT OF RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

These financial statements have been prepared by the Office of the Commissioner of Police ("the Office") in accordance with the Public Management and Finance Act (2020 Revision), (the "Act"). The Financial Statements comply with generally accepted accounting practice as defined in the International Public Sector Accounting Standards and International Accounting Standards.

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

To the best of our knowledge the financial statements are:

- (a) complete and reliable;
- (b) fairly reflect the financial position as at 31 December 2024 and performance for the year ended 31 December 2024; and
- (c) comply with generally accepted accounting practice.

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



Kurt Walton
Chief Officer

April 4, 2025



Brian Morain
Senior Chief Financial Officer

April 4, 2025

AUDITOR GENERAL'S REPORT

To the Members of Parliament and the Chief Officer of the Office of the Commissioner of Police

Opinion

I have audited the financial statements of the Office of the Commissioner of Police (the "Office"), which comprise the statement of financial position as at 31 December 2024 and the statement of financial performance, statement of changes in net worth and cash flow statement for the year ended 31 December 2024, and notes to the financial statements, including a summary of significant accounting policies as set out on pages 8 to 36.

In my opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Office as at 31 December 2024 and its financial performance and its cash flows for the year ended 31 December 2024 in accordance with International Public Sector Accounting Standards.

Basis for Opinion

I conducted my audit in accordance with International Standards on Auditing (ISAs). My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of my report. I am independent of the Office in accordance with the International Ethics Standards Board for Accountants' *Code of Ethics for Professional Accountants (IESBA Code)*, together with the ethical requirements that are relevant to my audit of the financial statements in the Cayman Islands. I have fulfilled my other ethical responsibilities in accordance with these requirements and the IESBA Code. I believe the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Emphasis of Matter

As outlined in Note 22 of the financial statements, the Cabinet authorised two supplementary appropriations for the Office under Section 11(5) of the Public Management and Finance Act (2020 Revision) ("PMFA"), increasing its 2024 operating budget by \$349,000 and its equity investment by \$1,660,000. A supplementary Appropriations Bill for the additional funding was not introduced in Parliament by 31 March 2025 as required by section 11(6) of the PMFA. My opinion is not qualified with respect to this matter.

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

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

In preparing the financial statements, management is responsible for assessing the Office's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Office or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the Office's 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's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Office's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Office to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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



Patrick O. Smith, CPA, CFE
Acting Auditor General

4 April 2025
Cayman Islands

**RCIPS****OCP***Office of the Commissioner of Police***STATEMENT OF FINANCIAL POSITION****AS AT 31 December 2024**

(Amounts Expressed in CI \$000's)

| Prior Year Actual 31 December, 2023 | Note | Current Year Actual | Original Budget | Final Budget | Variance (Actual vs Original) |
|---|------|----------------------------|--------------------|---------------|-------------------------------------|
| | | | | | |
| | | Current Assets | | | |
| 11,565 | 2 | 24,546 | 24,283 | 24,283 | 263 |
| 14,775 | 3 | 6,551 | 5,004 | 4,862 | 1,547 |
| 2,432 | 3 | 1,974 | 273 | 415 | 1,701 |
| 68 | 4 | 76 | 52 | 52 | 24 |
| 910 | 5 | 876 | 94 | 94 | 782 |
| 29,750 | | 34,023 | 29,706 | 29,706 | 4,317 |
| | | | | | |
| | | Non-Current Assets | | | |
| 150 | 3 | - | 142 | 142 | (142) |
| 40,749 | 6 | 38,993 | 41,858 | 40,461 | (2,865) |
| 46 | 7 | 80 | 15 | 15 | 65 |
| 40,945 | | 39,073 | 42,015 | 40,618 | (2,942) |
| 70,695 | | 73,096 | 71,721 | 70,324 | 1,375 |
| | | | | | |
| | | Current Liabilities | | | |
| 246 | 8 | 107 | 33 | 33 | (74) |
| 3,880 | 8 | 3,831 | 2,208 | 2,208 | (1,623) |
| 9 | 9 | 15 | 3 | 3 | (12) |
| 1,959 | 10 | 2,411 | 2,086 | 2,086 | (325) |
| 100 | | 433 | 312 | 312 | (121) |
| 6,194 | | 6,797 | 4,642 | 4,642 | (2,155) |
| 6,194 | | 6,797 | 4,642 | 4,642 | (2,155) |
| 64,501 | | 66,299 | 67,079 | 65,682 | (780) |
| | | | | | |
| | | NET WORTH | | | |
| 55,106 | | 56,904 | 65,257 | 63,860 | (8,353) |
| 9,894 | | 9,894 | 2,134 | 2,134 | 7,760 |
| (499) | | (499) | (312) | (312) | (187) |
| 64,501 | | 66,299 | 67,079 | 65,682 | (780) |

The accounting policies and notes starting on page 8 form an integral part of these financial statements.

**RCIPS****OCP***Office of the Commissioner of Police*

**STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 31 December 2024**
(Amounts Expressed in CI \$000's)

| Prior Year Actual 31 December, 2023 | | Note | Current Year Actual | Original Budget | Final Budget | Variance (Actual vs Original) |
|---|---|------|---------------------------|--------------------|-----------------|-------------------------------------|
| Revenue | | | | | | |
| 57,204 | Sales of goods and services | 11 | 57,845 | 57,662 | 57,961 | 183 |
| 207 | Donations | 12 | 387 | 150 | 150 | 237 |
| 57,411 | Total Revenue | | 58,232 | 57,812 | 58,111 | 420 |
| Expenses | | | | | | |
| 42,909 | Personnel costs | 13 | 43,202 | 43,784 | 43,848 | 582 |
| 11,129 | Supplies and consumables | 14 | 11,068 | 10,278 | 10,513 | (790) |
| 3,354 | Depreciation expense | 6 | 3,521 | 3,420 | 3,420 | (101) |
| 12 | Amortization expense | 7 | 29 | 18 | 18 | (11) |
| (4) | Gains on foreign exchange transactions | 15 | (1) | - | - | 1 |
| (89) | Gains on disposal of property, plant and equipment | 15 | (20) | - | - | 20 |
| 57,311 | Total Expenses | | 57,799 | 57,500 | 57,799 | (299) |
| 100 | Surplus for the year | | 433 | 312 | 312 | 121 |

The accounting policies and notes starting on page 8 form an integral part of these financial statements.

**RCIPS****OCP***Office of the Commissioner of Police*

**STATEMENT OF CHANGES IN NET WORTH
FOR THE YEAR ENDED 31 December 2024**
(Amounts Expressed in CI \$000's)

| | Contributed Capital | Revaluation Reserve | Accumulated Surplus/ (Deficit) | Total Net worth | Original Budget | Final Budget | Variance (Actual vs Original) |
|--|---------------------|---------------------|--------------------------------|-----------------|-----------------|---------------|-------------------------------|
| Balance as at 31 December 2022 | 51,225 | 9,894 | (499) | 60,620 | 60,471 | 60,471 | 149 |
| Restated balance | 51,225 | 9,894 | (499) | 60,620 | 60,471 | 60,471 | 149 |
| Changes in Net Worth for 2023 | | | | | | | |
| Equity Investment from Cabinet | 3,881 | - | - | 3,881 | 3,413 | 3,413 | 468 |
| Repayment of surplus to Cabinet | - | - | (100) | (100) | - | - | (100) |
| Total | 3,881 | - | (100) | 3,781 | 3,413 | 3,413 | 368 |
| Surplus/ (deficit) for the period 2023 | - | - | 100 | 100 | - | - | 100 |
| Total Changes in Net Worth for 2023 | 3,881 | - | - | 3,881 | 3,413 | 3,413 | 468 |
| Balance at 31 December 2023 carried forward | 55,106 | 9,894 | (499) | 64,501 | 63,884 | 63,884 | 617 |
| Changes in Net Worth for 2024 | | | | | | | |
| Equity Investment from Cabinet | 1,798 | - | - | 1,798 | 3,195 | 1,798 | (1,397) |
| Repayment of surplus to Cabinet | - | - | (433) | (433) | (312) | (312) | (121) |
| Total | 1,798 | - | (433) | 1,365 | 2,883 | 1,486 | (1,518) |
| Surplus/ (deficit) for the period 2024 | - | - | 433 | 433 | 312 | 312 | 121 |
| Total Changes in Net Worth for 2024 | 1,798 | - | - | 1,798 | 3,195 | 1,798 | (1,397) |
| Balance at 31 December 2024 | 56,904 | 9,894 | (499) | 66,299 | 67,079 | 65,682 | (780) |

The accounting policies and notes starting on page 8 form an integral part of these financial statements.

**RCIPS****OCP***Office of the Commissioner of Police*

CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 December 2024
(Amounts Expressed in CI \$000's)

| Prior Year Actual 31 December, 2023 | | Note | Current Year Actual | Original Budget | Final Budget | Variance (Actual vs Original) |
|---|---|----------|---------------------------|--------------------|-----------------|-------------------------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | | | | | | |
| <i>Receipts</i> | | | | | | |
| 44,308 | Outputs to Cabinet | | 64,735 | 56,153 | 56,452 | 8,582 |
| 1,484 | Sale of goods and services | | 1,467 | 1,040 | 1,040 | 427 |
| 399 | Donations / Grants | | 321 | 150 | 150 | 171 |
| 505 | Other receipts | | 1,725 | 105 | 105 | 1,620 |
| <i>Payments</i> | | | | | | |
| (42,822) | Personnel costs | | (42,769) | (43,779) | (43,843) | 1,010 |
| (9,869) | Supplies and consumables | | (11,337) | (10,218) | (10,453) | (1,119) |
| (546) | Other payments | | (1,322) | - | - | (1,322) |
| (6,541) | Net cash flows from operating activities | | 12,820 | 3,451 | 3,451 | 9,369 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | | | |
| (2,954) | Purchase of property, plant and equipment | | (2,141) | (3,195) | (1,798) | 1,054 |
| 93 | Proceeds from sale of property, plant and equipment | | 132 | - | - | 132 |
| (2,861) | Net cash flows from investing activities | | (2,009) | (3,195) | (1,798) | 1,186 |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | | | |
| 1,729 | Equity Investment from Org 40 | | 2,270 | 3,195 | 1,798 | (925) |
| - | Repayment of Surplus to Org 40 | | (100) | - | - | (100) |
| 1,729 | Net cash flows from financing activities | | 2,170 | 3,195 | 1,798 | (1,025) |
| (7,674) | Net increase/(decrease) in cash and cash equivalents | | 12,981 | 3,451 | 3,451 | 9,530 |
| 19,238 | Cash and cash equivalents at beginning of period | | 11,565 | 20,832 | 20,832 | (9,267) |
| 11,565 | Cash and cash equivalents at end of period | 2 | 24,546 | 24,283 | 24,283 | 263 |

The accounting policies and notes starting on page 8 form an integral part of these financial statements.



NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 December 2024

(Amounts Expressed in CI \$000's)

Description and principal activities

The Office of the Commissioner of Police (the "Office" or the "OCP") is a government owned entity as defined by section 2 of the Public Management and Finance Act (2020 Revision) and it is domiciled in the Cayman Islands. The OCP consist of three departments, Cayman Islands Coast Guard (CICG), Royal Cayman Islands Police Service (RCIPS) and Administration Department (Admin).

The Office carries out the mandate of the government which is to provide several aspects of security and safety in addition to regular policing, such as national security and border control, marine search-and-rescue, and criminal interdictions within the territorial waters, to strengthen the border security of the Cayman Islands.

The Office is headed by the Commissioner of Police in his role as the Chief Officer. The Chief Officer reports to the Governor, Deputy Governor and the Premier, who is the Minister with responsibility for the Office. The OCP provides policy advice to the Minister on matters relating to law enforcement; contributing to national security, border control, and to the well-being of the community through effective policing and law enforcement.

The CICG provides enhanced operational capability for effectively providing maritime security and law enforcement, maritime border control, search and rescue, accident and disaster response management and marine environmental protection functions for the Cayman Islands.

RCIPS includes community policing and outreach, child protection via Multi Agency Safeguarding Hub (MASH), traffic safety and enforcement, emergency response (unarmed or armed), air patrols and Medevac, criminal investigations including cybercrimes and anti-money laundering, intelligence, drug and firearm interdiction.

Administrative and support services to both the RCIPS and CICG include finance, human resources, estates management and procurement, information technology, data protection, freedom of information, fleet and stores management, media and communications and strategic management.

Additionally, the Administration Department is responsible for the issuance of police clearance certificates, firearms and security services licenses.

These principal activities and operations of the Office are carried out in terms of the outputs purchased by the Minister as defined in the Plan and Estimates for the Government of the Cayman Islands for the financial year ending 31 December 2024.



NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 December 2024

(Amounts Expressed in CI \$000's)

Note 1: Material Accounting Policies

The 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. Where additional guidance is required, International Financial Reporting Standards (IFRS) issued by the International Accounting Standards Board are used.

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

(a) Basis of preparation

The financial statements are presented in Cayman Islands Dollars (CI\$) and are prepared using the accrual basis of accounting, unless otherwise stated. The Statements are rounded to the nearest thousand. Any discrepancies between the total balances and the sum of its components are due to rounding and are immaterial. The measurement base applied to these financial statements is the historical cost basis, unless otherwise stated.

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

Certain new accounting standards have been published that are not mandatory for the 31 December 2024 reporting year and have not been adopted by the OCP. The OCP's assessments of the impact of these new standards are set out below:

IPSAS 43, Leases (effective for periods beginning on or after 1 January, 2025) introduces a right-of-use model that will replace the risks and rewards incidental to ownership model in IPSAS 13 Leases. For lessors, IPSAS 43 substantially carries forward the risks and rewards incidental to ownership model in IPSAS 13. The impact will be assessed fully, closer to the effective date of adoption.

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

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

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



NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 December 2023

(Amounts Expressed in CI \$000's)

Note 1: Material Accounting Policies (continued)

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 will be assessed fully, closer to the effective date of adoption.

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 will be assessed fully, closer to the effective date of adoption.

IPSAS 49, Retirement Benefit Plans (effective for periods beginning on or after 1 January, 2026) prescribe the accounting and reporting requirements for public sector retirement benefit plans, which provide retirement benefits to public sector employees. The impact will be assessed fully, closer to the effective date of adoption.

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

Changes in Accounting Policies

When presentation or classification of items in the financial statements is amended or accounting policies are changed, comparative figures are restated to ensure consistency with the current period unless it is impracticable to do so.

(b) Budget amounts

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

Any changes to the original budget are reflected in the final budget. The 2024 final budget includes supplementary amounts approved under section 11 (5) and section 12 as provided for in the Public Management and Finance Act (2020 Revision). The original budget will also be reduced by any unused appropriations as at 31 December, 2024 which will be transferred to the 2025 period. This is provided under Section 9(5) of the Public Management and Finance Act (2020 Revision) which states "Except to the extent otherwise provided by a law, an appropriation lapses at the end of the budget period to which the law by which the appropriation is granted relates".



NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 December 2024

(Amounts Expressed in CI \$000's)

Note 1: Material Accounting Policies (continued)

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

(c) Judgments and estimates

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

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

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

Changes in Accounting Estimates

There have been no changes in accounting estimates as defined by IPSAS 3.

(d) Revenue

Revenue is recognised in the accounting period in which it is earned. Revenue received but not yet earned at the end of the reporting period is recognised as a liability (unearned revenue).

The OCP derives its revenue through the provision of services to Cabinet, to other agencies in government and to third parties. Revenue is recognised at fair value of services provided.

(e) Expenses

Expenses are recognised in the accounting period in which they are incurred. Non-coercive Interagency costs governed by Service Level Agreements are recognised in the accounting period in which they are incurred. Interagency costs provided free of cost are not recognised as expenses in the accounts.

(f) Operating Leases

Operating lease payments are recognised as an expense on a straight-line basis over the lease term, where this is representative of the pattern of benefits to be derived from the leased property. Lease payments under operating lease, net of lease incentives received, are recognised as expenses on a straight-line basis over the lease term. Lease incentives received are recognised evenly over the term of the lease as a reduction in rental expense.



NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 December 2024

(Amounts Expressed in CI \$000's)

Note 1: Material Accounting Policies (continued)**(g) Cash and Cash Equivalents**

Cash and cash equivalents include cash on hand, cash in-transit, cash at bank, deposits on call and short term highly liquid investments with maturity of no more than three months from the date of acquisition, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value.

(h) Inventory

Inventory held for distribution, or consumption in the provision of services, that are not issued on a commercial basis are measured at the lower of cost and net realizable value, where the net realizable value is the estimated selling price of the inventories, less the cost of sale or disposal. Where inventories are acquired at no cost, or for nominal consideration, the amount reported is the current replacement cost at the date of acquisition. The amount reported for inventory held for distribution reflects management's estimates for obsolescence or other impairments.

Inventory held for sale or use in the production of goods and services on a commercial basis are valued at the lower of cost and net realizable value.

(i) Prepayments

Expenditure and deposits paid in advance of receiving goods and services or Property, Plant and Equipment has been recognised as a prepayment in these financial statements.

(j) Property, plant and equipment

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

Land, Buildings and Water Reticulation reported in the Statement of Financial Position as of the year end are stated at their revalued amounts, being the fair value at the date of revaluation, less any subsequent accumulated depreciation and impairment loss. Assessment of fair values are performed with sufficient regularity such that the carrying amounts do not differ materially for those that would be determined using fair values at the end of each reporting year. The Cayman Islands Government conducted a revaluation exercise for all state lands and buildings during 2021 with an effective date of 1 January, 2021. The revalued assets owned by the Office were adjusted and reported in the financial statements.

Any revaluation increase arising from the revaluation of such assets is recognised in the Statement of Changes in Net Worth (equity), except to the extent that it reverses a revaluation decrease for the same class of asset previously in surplus or deficit in the Statement of Financial Performance, in which case the increase is credited to the surplus or deficit to the extent of the decrease previously expensed.



NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 December 2024

(Amounts Expressed in CI \$000's)

Note 1: Material Accounting Policies (continued)

A decrease in the carrying amount arising on the revaluation of such assets is recognised in surplus or deficit to the extent that it exceeds the balance, if any, held in the revaluation reserve relating to previous revaluation of that class of asset.

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

Recoverable service amount of a non-cash-generating asset is its fair value, less cost to sell or its value in use. Value in use of a non-cash-generating asset is the present value of the asset's remaining service potential.

Assets under Construction

Assets under construction or development are carried at cost, less any recognised impairment loss. Such assets are classified to the appropriate categories of property, plant and equipment when completed and ready for intended use.

Depreciation of these assets (on the same basis as the asset category) commences when the assets are ready for their intended use.

Furniture and Equipment

Furniture and Equipment are stated at cost less accumulated depreciation and accumulated impairment losses.

Depreciation

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



NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 December 2024

(Amounts Expressed in CI \$000's)

Note 1: Material Accounting Policies (continued)

| <u>Asset Type</u> | <u>Estimated Useful life</u> |
|--|--|
| • Buildings and structures | 10 - 60 years |
| • Building fit-out (when accounted for separately) | 5 - 25 years |
| • Leasehold Improvement | Unexpired period of lease or useful life |
| • Computer Equipment | 3 - 10 years |
| • Developed software | 4 - 10 years |
| • Office equipment and furniture | 3 - 25 years |
| • Infrastructure | 5 - 10 years |
| • Motor vehicles | 3 - 20 years |
| • Boats and marine equipment | 3 - 25 years |
| • Cleaning, refuse and recycling equipment | 3 - 15 years |
| • Construction and other equipment | 3 - 25 years |
| • Aeroplanes and airport/aviation equipment | 5 - 15 years |
| • Other equipment | 5 - 20 years |
| • Canine | 6 - 8 years |

Disposals

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

(k) Intangible assets

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

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

(l) Employee benefits

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



NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 December 2024

(Amounts Expressed in CI \$000's)

Note 1: Material Accounting Policies (continued)

Pension contributions for employees of the OCP are paid to the Public Service Pension Fund and administered by the Public Service Pension Board (the "Board"). Contributions of 12% - employer 6% and employee 6% are made to the fund by the OCP.

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

m) Financial instruments

Financial instruments are contracts that give rise to both a financial asset in one entity and a financial liability or an equity instrument in another. The OCP is party to contracts that give rise to financial assets and financial liabilities as part of its normal operations.

Initial Recognition

Financial assets and liabilities are initially measured at fair value. Upon 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. The financial assets include cash in hand, bank deposits, trade and other receivables, and the financial liabilities include trade and other payables, all of which are recognised in the Statement of Financial Position.

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 OCP 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 also subsequently measured at amortised cost. The OCP does not hold any financial instruments that fall under the classification as FVTOCRE or FVTSD.

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



NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 December 2024

(Amounts Expressed in CI \$000's)

Note 1: Material Accounting Policies (continued)

| Financial Asset Type | Classification & Measurement |
|-----------------------------|------------------------------|
| Cash and cash equivalents | Amortized Cost |
| Trade and other receivables | Amortized Cost |

| Financial Liability Type | Classification & Measurement |
|-----------------------------|------------------------------|
| Trade payables | Amortized Cost |
| Other payables and accruals | Amortized Cost |

Cash and cash equivalents include cash on hand, cash in transit, and bank or short-term deposits with an original maturity of no more than three months.

The maximum loss due to default on any of the financial assets is the carrying value reported in the Statement of Financial Position.

Expected Credit Loss

An expected credit loss (ECL) model is used to recognise and calculate impairment losses for financial assets measured at amortised cost. ECL is the difference between the cash flows due to the OCP in accordance with the contract, and the cash flows it expects to receive. The OCP uses the simplified approach to assess and make provision for expected credit losses applied to trade and other receivables at the end of each reporting period. The simplified approach involves making a provision at an amount equal to lifetime expected credit losses. The allowance is assessed on a customer basis, based on the number of days overdue and considering the historical loss experience and incorporating any external and future information. The trade and other receivables are recorded at the amount due, less the allowance for expected credit losses.

OCP's receivables consists almost entirely of balances within Central Government. These include receivables from Cabinet and other Ministries and Portfolios. Additionally, 99% of the receivable has been assessed to be current, thus, outstanding for 30 days or less as at the financial year end. Also, the OCP does not expect or anticipate any foreseeable future events or circumstances that would result in default or impair the recoverability of any of the receivable balances. As a result, our assessment of any risk of default or impairment relating to the receivables and the other financial assets is minimal, and the impact if any, is immaterial.



NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 December 2024

(Amounts Expressed in CI \$000's)

Note 1: Material Accounting Policies (continued)**De-recognition**

A financial asset is de-recognised when the OCP realises the rights to the benefits specified in the contract or loses control over any right that comprise that asset. A financial liability is derecognised when it is extinguished, that is when the obligation is discharged, cancelled, or expires.

The OCP does not enter into speculative financial instrument transactions or hold derivatives or hedging instruments, therefore the requirements for hedge accounting as prescribed in IPSAS 41 do not apply.

(n) Provisions, Contingent liabilities and assets (including guarantees)

Contingent liabilities and assets are disclosed at the point the contingency becomes evident. Contingent liabilities are disclosed when there is a possible obligation or present obligation that may, but probably will not, require an outflow of resources or the amount cannot be reliably estimated. Contingent assets are disclosed if it is probable that the benefits will be realised. The OCP is subject to legal claims arising from ongoing litigation. These claims relate to employee remunerations, workmen compensation, personal injury and breach of rights. Based on legal advice, there is uncertainty regarding the amount and timing required to settle these claims.

Provisions are recognised when it becomes probable that an outflow of cash or other economic resources will be required to settle a liability of uncertain timing and amount. If an outflow is not probable, the item is treated as a contingent liability. Based on legal advice, provisions have been made for legal claims that have met the requirement in that the obligation is probable and can be reasonably measured.

(o) Foreign currency

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

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

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



NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 December 2024

(Amounts Expressed in CI \$000's)

Note 1: Material Accounting Policies (continued)**(p) Revenue from non-exchange transactions****Service-in-kind**

The OCP receives various services from other government entities for which payment is made by the Cayman Islands Government. These services include but are not limited to vendor payments, payroll processing and bank reconciliations from the Ministry of Finance; vehicle maintenance from the Department of Vehicles and Equipment Services; building maintenance and supplies from the Public Works Department; exemption of duties and charges from Customs and Border Control and human resource management from the Portfolio of the Civil Service.

The OCP 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 readily 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 they cannot be readily estimated, they were not recognised in the financial statements. Where services in kind offered are directly related to construction of fixed assets, such service in kind is recognised in the cost of the asset.

Donations other than Service-in-kind

The OCP receives various funds from local and international entities. The OCP has designated these non-exchange transactions as donations as defined under IPSAS 23 - Revenue from Non-Exchange Transactions.

Non-Exchange Revenue is recognised in the accounting period where the resources are controlled and the amounts can be reliably measured.

An asset acquired through a non-exchange transaction is initially measured at its fair value at the date of acquisition.

The amount recognised as a liability is the best estimate of the amount required to settle the present obligation at the reporting date.

Revenue from non-exchange transaction is measured at the amount of the increase in net assets.



NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 December 2024

(Amounts Expressed in CI \$000's)

Note 2: Cash and cash equivalents

Cash and cash equivalents include cash on hand and bank accounts in the name of the Office of the Commissioner of Police maintained at the Royal Bank of Canada. The Office's unrestricted cash balances as at 31 December 2024 are presented below. No restricted cash balances were held by the Office as at 31 December 2024.

| Prior Year Actual 31 December, 2023 | Description | Foreign Currency | Exchange Rate | Current Year Actual | Original Budget | Final Budget | Variance (Actual vs Original) |
|---|--|---------------------|------------------|---------------------------|--------------------|-----------------|-------------------------------------|
| 20 | Cash on hand | | | 30 | 20 | 20 | 10 |
| 6,243 | CI\$ Operational Current Account | | | 23,711 | 18,721 | 18,721 | 4,990 |
| 721 | US\$ Operational Current Account | 761 | 0.83 | 631 | 295 | 295 | 336 |
| 4,459 | Payroll Current Account | | | | 5,091 | 5,091 | (5,091) |
| 122 | Other Bank Accounts | | | 174 | 156 | 156 | 18 |
| 11,565 | Total cash and cash equivalents | | | 24,546 | 24,283 | 24,283 | 263 |

Note 3: Trade receivables and other receivables

At year end all overdue receivables have been assessed and appropriate provisions made. The provision for doubtful debts is calculated based on expected losses for the Office and a review of specific debtors. Expected losses of \$12k have been recognized based on historical collection trends, aging analysis, and specific customer risks.

| Prior Year Actual 31 December, 2023 | Trade Receivables | Current | Non- current | Current Year Actual | Original Budget | Final Budget | Variance (Actual vs Original) |
|---|--------------------------------|--------------|-----------------|---------------------------|--------------------|-----------------|--|
| 456 | Sale of goods and services | 582 | - | 582 | 220 | 220 | 362 |
| 14,319 | Outputs to Cabinet | 5,981 | - | 5,981 | 4,784 | 4,642 | 1,197 |
| - | Less: Expected credit losses | (12) | - | (12) | | | (12) |
| 14,775 | Total trade receivables | 6,551 | - | 6,551 | 5,004 | 4,862 | 1,547 |



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NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 December 2024

(Amounts Expressed in CI \$000's)

Note 3: Trade receivables and other receivables (continued)

| Prior Year Actual 31 December, 2023 | Other Receivables | Current | Non- current | Total Current Year | Original Budget | Final Budget | Variance (Actual vs Original) |
|---|--------------------------------|--------------|-----------------|--------------------------|--------------------|-----------------|--|
| 2,582 | Other Receivable | 1,974 | - | 1,974 | 273 | 415 | 1,701 |
| - | Non-Current | - | - | - | 142 | 142 | (142) |
| - | Less: Expected credit losses | - | - | - | - | - | - |
| 2,582 | Total other receivables | 1,974 | - | 1,974 | 415 | 557 | 1,559 |

| Prior Year Actual 31 December, 2023 | Receivables | Trade Receivables | Other Receivables | Current Year Actual | Original Budget | Final Budget | Variance (Actual vs Original) |
|---|---------------------------|----------------------|----------------------|---------------------------|--------------------|-----------------|--|
| Current | | | | | | | |
| 17,274 | Past due 1-30 days | 6,546 | 1,823 | 8,369 | 5,100 | 5,100 | 3,269 |
| 34 | Past due 31-60 days | 1 | - | 1 | - | - | 1 |
| 37 | Past due 61-90 days | - | - | - | - | - | - |
| 11 | Past due 90 and above | 4 | 151 | 155 | 177 | 177 | (22) |
| Non-Current | | | | | | | |
| 1 | Past due 1 year and above | - | - | - | 142 | 142 | (142) |
| 17,357 | Total | 6,551 | 1,974 | 8,525 | 5,419 | 5,419 | 3,106 |

Movement in the allowance for credit losses

| Opening Balance | 2024 Movement | Closing Balance |
|-----------------|---------------|-----------------|
| - | 12 | 12 |



NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 December 2024

(Amounts Expressed in CI \$000's)

Note 4: Inventories

| Prior Year Actual 31 December, 2023 | Description | Current Year Actual | Original Budget | Final Budget | Variance (Actual vs Original) |
|---|---|---------------------------|--------------------|-----------------|--|
| 68 | Inventory held for use in the provision of goods and services | 76 | 52 | 52 | 24 |
| 68 | Total Inventories | 76 | 52 | 52 | 24 |

Inventories represent ammunition held on 31 December 2024, by the Firearms Response Unit and Cayman Islands Coast Guard for use in training and operations.

Supplies of ammunition are recorded as expenditure when they are consumed. Where there is a delay between the date supplies are received and their consumption, they are carried as inventories on the Statement of Financial Position.

Note 5: Prepayments

| Prior Year Actual 31 December, 2023 | Description | Current Year Actual | Original Budget | Final Budget | Variance (Actual vs Original) |
|---|--------------------------|---------------------------|--------------------|-----------------|-------------------------------------|
| | Current | | | | |
| 910 | Prepayments | 876 | 94 | 94 | 782 |
| 910 | Total Prepayments | 876 | 94 | 94 | 782 |

Prepayments include advance payments of \$0.5 million made to local and overseas vendors for non-current assets not yet received as at 31 December 2024; \$0.2 million relating to advance lease payments for January 2025 due on 1 January 2025 and almost \$0.2 million for subscriptions, licenses and prepaid travel.



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NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 December 2024

(Amounts Expressed in CI \$000's)

Note 6: Property, plant and equipment

| Cost or Opening Valuation | Land | Plant and Equipment | Buildings and Leasehold Improvements | Furniture and Office Equipment | Computer Hardware | Other Assets | Infra-structure | Water Retri- culation | Motor Vehicles | Marine Vessels | Aircraft | Work in Progress | Total | Original Budget 2024 | Revised Budget 2024 | Variance (Actual vs Original) |
|--------------------------------|-------|---------------------|--------------------------------------|--------------------------------|-------------------|--------------|-----------------|-----------------------|----------------|----------------|----------|------------------|--------|----------------------|---------------------|-------------------------------|
| Balance as at 1 Jan 2023 | 8,115 | 1,751 | 12,899 | 974 | 2,261 | 81 | 1,273 | 1,042 | 5,526 | 5,303 | 19,364 | 386 | 58,997 | 58,998 | 58,998 | (1) |
| Additions | - | 495 | 319 | 147 | 196 | 51 | 24 | - | 515 | 268 | 85 | 548 | 2,848 | 3,931 | 3,931 | (1,283) |
| Disposals | - | - | - | - | (7) | - | - | - | (304) | - | - | - | (311) | - | - | (311) |
| Transfers | - | 194 | - | 4 | - | - | - | - | - | 178 | - | (376) | - | - | - | - |
| Other adjustments | - | - | - | - | - | - | - | - | - | - | - | (13) | (13) | - | - | (13) |
| Balance as at 31 December 2023 | 8,115 | 2,440 | 13,218 | 1,125 | 2,470 | 132 | 1,297 | 1,042 | 5,737 | 5,749 | 19,449 | 547 | 61,321 | 62,929 | 62,929 | (1,608) |
| Cost or Opening Valuation | Land | Plant and Equipment | Buildings and Leasehold Improvements | Furniture and Office Equipment | Computer Hardware | Other Assets | Infra-structure | Water Retri- culation | Motor Vehicles | Marine Vessels | Aircraft | Work in Progress | Total | Original Budget 2024 | Revised Budget 2024 | Variance (Actual vs Original) |
| Balance as at 1 Jan 2024 | 8,115 | 2,440 | 13,218 | 1,125 | 2,470 | 132 | 1,297 | 1,042 | 5,737 | 5,749 | 19,449 | 547 | 61,321 | 62,929 | 62,929 | (1,608) |
| Additions | - | 347 | 315 | 29 | 278 | 23 | 7 | - | 181 | 482 | - | 218 | 1,879 | 3,195 | 1,799 | (1,316) |
| Disposals | - | (14) | (144) | (7) | (160) | - | - | - | (474) | - | - | - | (799) | (150) | (150) | (649) |
| Transfers | - | 79 | 166 | 2 | 299 | - | - | - | - | - | - | (546) | - | - | - | - |
| Other adjustments | - | - | - | - | - | - | - | - | - | - | - | (2) | (2) | - | - | (2) |
| Balance at 31 December 2024 | 8,115 | 2,852 | 13,555 | 1,149 | 2,887 | 155 | 1,304 | 1,042 | 5,444 | 6,231 | 19,449 | 217 | 62,399 | 65,974 | 64,577 | (3,575) |



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NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 December 2024

(Amounts Expressed in CI \$000's)

Note 6: Property, plant and equipment (continued)

| Accumulated Depreciation and Impairment Losses | Land | Plant and Equipment | Buildings and Leasehold Improvements | Furniture and Office Equipment | Computer Hardware | Other Assets | Infrastructure | Water Reticulation | Motor Vehicles | Marine Vessels | Aircraft | Work in Progress | Total | Original Budget 2024 | Revised Budget 2024 | Variance (Actual vs Original) |
|--|-------|---------------------|--------------------------------------|--------------------------------|-------------------|--------------|----------------|--------------------|----------------|----------------|----------|------------------|--------|----------------------|---------------------|-------------------------------|
| Balance as at 1 Jan 2023 | - | 934 | 1,879 | 560 | 2,141 | 78 | 1,187 | 136 | 3,682 | 2,846 | 4,083 | - | 17,526 | 17,526 | 17,526 | |
| Depreciation Expense | - | 164 | 668 | 62 | 148 | 6 | 27 | 68 | 702 | 194 | 1,295 | - | 3,354 | 3,320 | 3,320 | |
| Eliminate on Disposal | - | - | - | - | (7) | - | - | (301) | - | - | - | - | (308) | - | (308) | |
| Balance as at 31 December 2023 | | 1,098 | 2,547 | 642 | 2,282 | 84 | 1,214 | 204 | 4,083 | 3,040 | 5,378 | - | 20,572 | 20,846 | 20,846 | (274) |
| Accumulated Depreciation and Impairment Losses | Land | Plant and Equipment | Buildings and Leasehold Improvements | Furniture and Office Equipment | Computer Hardware | Other Assets | Infrastructure | Water Reticulation | Motor Vehicles | Marine Vessels | Aircraft | Work in Progress | Total | Original Budget 2024 | Revised Budget 2024 | Variance (Actual vs Original) |
| Balance as at 1 Jan 2024 | - | 1,098 | 2,547 | 642 | 2,282 | 84 | 1,214 | 204 | 4,083 | 3,040 | 5,378 | - | 20,572 | 20,846 | 20,846 | (274) |
| Depreciation expense | - | 178 | 723 | 81 | 226 | 11 | 28 | 68 | 627 | 284 | 1,295 | - | 3,521 | 3,420 | 3,420 | 101 |
| Eliminate on disposal | - | (5) | (42) | (7) | (160) | - | - | - | (473) | - | - | - | (687) | (150) | (150) | (537) |
| Other adjustments | - | 2 | - | (1) | 1 | - | (4) | - | 2 | - | - | - | - | - | - | - |
| Balance at 31 December 2024 | | 1,273 | 3,228 | 715 | 2,349 | 95 | 1,238 | 272 | 4,239 | 3,324 | 6,673 | - | 23,406 | 24,116 | 24,116 | (710) |
| Net book value 31 December 2023 | 8,115 | 1,342 | 10,671 | 483 | 188 | 48 | 83 | 838 | 1,654 | 2,709 | 14,071 | 547 | 40,749 | 42,083 | 42,083 | (1,334) |
| Net book value 31 December 2024 | 8,115 | 1,579 | 10,327 | 434 | 538 | 60 | 66 | 770 | 1,204 | 2,907 | 12,776 | 217 | 38,993 | 41,658 | 40,462 | (2,865) |



NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 December 2024

(Amounts Expressed in CI \$000's)

Note 6: Property, plant and equipment (continued)

Included in the "Buildings and Leasehold Improvements" category is an amount of \$1.6 million in cost (2023 - \$1.5 million) with related accumulated depreciation of \$1.2 million (2023 - \$1.0 million) for leasehold improvements. These amounts relate to enhancements to leased properties occupied by the Office as the lessee. The amounts incurred are capitalized and depreciated either over the unexpired period of the lease or the estimated useful lives of the improvements, whichever is shorter.

Note 7: Intangible assets

| | Computer Software | Total | Original Budget | Final Budget | Variance (Actual vs Original) |
|---|-------------------|-------|-----------------|--------------|-------------------------------|
| Cost or Opening Valuation | | | | | |
| Balance as at 1 Jan 2023 | 542 | 542 | 542 | 542 | - |
| Revaluations | 6 | 6 | - | - | 6 |
| Transfers | 6 | 6 | - | - | 6 |
| Balance as at 31 December 2023 | 554 | 554 | 542 | 542 | 12 |
| Cost or Opening Valuation | | | | | |
| Balance as at 1 Jan 2024 | 554 | 554 | 542 | 542 | 12 |
| Additions | 64 | 64 | - | - | 64 |
| Balance at 31 December 2024 | 618 | 618 | 542 | 542 | 76 |
| Accumulated Amortization and Impairment Losses | Computer Software | Total | Original Budget | Final Budget | Variance (Actual vs Original) |
| Balance as at 1 Jan 2023 | 496 | 496 | 496 | 496 | - |
| Amortisation expense | 12 | 12 | 12 | 12 | - |
| Balance as at 31 December 2023 | 508 | 508 | 508 | 508 | - |
| Accumulated Amortization and Impairment Losses | Computer Software | Total | Original Budget | Final Budget | Variance (Actual vs Original) |
| Balance as at 1 Jan 2024 | 509 | 509 | 509 | 509 | - |
| Amortisation expense | 29 | 29 | 18 | 18 | (11) |
| Balance at 31 December 2024 | 538 | 538 | 527 | 527 | (11) |
| Net book value 31 December 2023 | 46 | 46 | 34 | 34 | 12 |
| Net book value 31 December 2024 | 80 | 80 | 15 | 15 | 65 |



NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 December 2024

(Amounts Expressed in CI \$000's)

Note 8: Trade payables, other payables and accruals

| Prior Year Actual 31 December, 2023 | Description | Current | Total Current Year | Original Budget | Final Budget | Variance (Actual vs Original) |
|---|--|--------------|--------------------------|--------------------|-----------------|--|
| 246 | Creditors | 107 | 107 | 33 | 33 | (74) |
| 1,147 | Accrued expenses | 1,486 | 1,486 | 904 | 904 | (582) |
| 2,733 | Other payables | 2,345 | 2,345 | 1,304 | 1,304 | (1,041) |
| 4,126 | Total trade payables, other payables & accruals | 3,938 | 3,938 | 2,241 | 2,241 | (1,697) |

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

Included in Other Payables is a provision for legal liabilities of \$1.9 million (2023 - \$2.5 million), based on the latest advice received from the Office of the Attorney General.

The provision relates to the Office's assessment of claims and lawsuits brought against the Office, for events that occurred in the normal course of operations and for legacy items prior to the formation of the Office, that were transferred from the Ministry of Employment and Border Control.

Refer to Note 16: Contingent Liabilities and Assets for the basis of our assessment.

| Opening Balance | Additions to Provision | Unused Provision Reversed | Gross Provision for the Year | Amounts Settled during the Year | Closing Balance |
|--------------------|---------------------------|------------------------------|---------------------------------|------------------------------------|--------------------|
| 2,510 | 1,499 | (1,136) | 2,863 | (956) | 1,916 |

Note 9: Unearned revenues

| Prior Year Actual 31 December, 2023 | Details | Current Year Actual | Original Budget | Final Budget | Variance (Actual vs Original) |
|---|-------------------------------|------------------------|--------------------|-----------------|-------------------------------------|
| Current Portion | | | | | |
| 9 | Revenue deposits | 15 | 3 | 3 | (12) |
| 9 | Total current portion | 15 | 3 | 3 | (12) |
| 9 | Total unearned revenue | 15 | 3 | 3 | (12) |

Revenue deposits are fees for security and firearms licences collected by the OCP to be transferred to Cayman Islands Government Coercive Revenue.



NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 December 2024

(Amounts Expressed in CI \$000's)

Note 10: Employee entitlements

The annual leave entitlements and compensated absence (Comp time) are calculated on the current salaries paid to those employees eligible for this benefit.

| Prior Year Actual 31 December, 2023 | Description | Current Year Actual | Original Budget | Final Budget | Variance (Actual vs Original) |
|--|------------------------------------|---------------------------|--------------------|-----------------|-------------------------------------|
| <i>Current employee entitlements are represented by:</i> | | | | | |
| 1,096 | Comp time | 1,400 | 1,255 | 1,255 | (145) |
| 244 | Annual leave | 537 | 477 | 477 | (60) |
| 354 | Accrued salaries | 205 | 74 | 74 | (131) |
| 265 | Pension | 269 | 280 | 280 | 11 |
| 1,959 | Total current portion | 2,411 | 2,086 | 2,086 | (325) |
| 1,959 | Total employee entitlements | 2,411 | 2,086 | 2,086 | (325) |

Note 11: Sales of Goods and Services

| Prior Year Actual 31 December, 2023 | Revenue type | Current Year Actual | Original Budget | Final Budget | Variance (Actual vs Original) |
|---|--|---------------------------|--------------------|-----------------|-------------------------------------|
| 55,766 | Outputs to Cabinet | 56,397 | 56,517 | 56,816 | (120) |
| 1,186 | Fees and charges | 1,177 | 1,040 | 1,040 | 137 |
| 252 | Other | 271 | 105 | 105 | 166 |
| 57,204 | Total sales of goods and services | 57,845 | 57,662 | 57,961 | 183 |

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

Included in Fees and Charges are outputs to other government agencies which comprise trade between the Office and other government bodies. These transactions are generally governed by Service Level Agreements between the contracting parties.



NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 December 2024

(Amounts Expressed in CI \$000's)

Note 11: Sales of Goods and Services (continued)

Fees and charges, general sales & others include administrative fees and user charges levied on the public for the delivery of government services. These include police clearance certificates, police reports and another similar services. Certain respective rates and fee structures are Gazetted and governed by the relevant revenue laws and regulations.

Note 12: Donations

| Prior Year Actual 31 December, 2023 | Source | Current Year Actual | Original Budget | Final Budget | Variance (Actual vs Original) |
|---|--|---------------------------|--------------------|-----------------|--|
| 192 | Foreign & Commonwealth Office - Helicopter Support | 320 | 150 | 150 | 170 |
| 15 | Foreign & Commonwealth Office - Digital Forensic Hub Support | - | - | - | - |
| | R3 Cayman Foundation - Helicopter Surveillance Software | 64 | - | - | 64 |
| | Department of Tourism - Police Week Sponsorship | 3 | - | - | 3 |
| 207 | Total donations | 387 | 150 | 150 | 237 |

During the year ended 31 December 2024, the Office received donations from third parties of \$0.4 million to support the activities of the Office.

Note 13: Personnel costs

| Prior Year Actual 31 December, 2023 | Description | Current Year Actual | Original Budget | Final Budget | Variance (Actual vs Original) |
|---|--------------------------------|---------------------------|--------------------|-----------------|-------------------------------------|
| 33,162 | Salaries, wages and allowances | 32,843 | 33,400 | 33,437 | 557 |
| 8,033 | Health care | 8,030 | 8,368 | 8,392 | 338 |
| 1,641 | Pension | 1,581 | 1,724 | 1,727 | 143 |
| (98) | Leave | 597 | 136 | 136 | (461) |
| 171 | Other personnel related costs | 151 | 156 | 156 | 5 |
| 42,909 | Total personnel costs | 43,202 | 43,784 | 43,848 | 582 |



NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 December 2024

(Amounts Expressed in CI \$000's)

Note 14: Supplies and consumables

| Prior Year Actual 31 December, 2023 | Description | Current Year Actual | Original Budget | Final Budget | Variance (Actual vs Original) |
|---|---|------------------------|--------------------|-----------------|-------------------------------------|
| 838 | Supplies and materials | 960 | 857 | 859 | (103) |
| 3,764 | Purchase of services | 4,697 | 4,117 | 4,340 | (580) |
| 2,515 | Lease of property and equipment | 2,775 | 2,983 | 2,983 | 208 |
| 1,071 | Utilities | 1,101 | 1,077 | 1,077 | (24) |
| 276 | Interdepartmental expenses | 327 | 335 | 335 | 8 |
| 236 | Travel and subsistence | 154 | 235 | 240 | 81 |
| 547 | Recruitment and training | 404 | 391 | 396 | (13) |
| 1,882 | Other | 650 | 283 | 283 | (367) |
| 11,129 | Total supplies & consumables | 11,068 | 10,278 | 10,513 | (790) |

Included in Other Supplies & Consumables is \$0.6 million for the pending claims and threatened litigation (2023 - \$1.8 million). During the year 2024, the Office settled legal liabilities in the amount of \$1.0 million.

Refer to Note 8: Trade payables, other payables and accruals for details.

Note 15: (Gains) / Losses

| Prior Year Actual 31 December, 2023 | Description | Current Year Actual | Original Budget | Final Budget | Variance (Actual vs Original) |
|---|--|---------------------------|--------------------|-----------------|-------------------------------------|
| (89) | Net gains on disposal of property, plant and equipment | (20) | - | - | 20 |
| (4) | Net gains on foreign exchange transactions | (1) | - | - | 1 |
| (93) | Total gains | (21) | - | - | 21 |



NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 December 2024

(Amounts Expressed in CI \$000's)

Note 16: Contingent Liabilities and Assets

The Office has several pending legal disputes which are reviewed on a continuous basis to establish if provisions are necessary. Provision has been made in these financial statements for potential damages and costs arising out of these legal disputes as advised by the Attorney General.

No provision has been made for legal disputes where the likelihood of success as advised by the Attorney General is low, where there is no practical determination of the quantum of damages and costs, where threatened litigation has not been filed and where the matter is defined as dormant. Included in the Attorney General's list of pending claims and threatened litigation are several matters that met the criteria as above, and therefore no provision has been made for these matters.

Note 17: Explanation of major variances against budget**Statement of Financial Position**

Cash balances were slightly higher than budget by \$0.3 million. Detailed explanations are contained within the variance analysis of the Cash Flow Statement below; however, the major driver for this position, was the net movement of an increase in the collection of cabinet revenue which was offset by a higher opening budgeted cash balance than actual.

Trade receivables were \$1.6 million higher than budget, primarily due to increased Cabinet revenue receivable of \$6.0 million compared to budget of \$4.8 million. Trade receivables relating to the sale of goods and services also showed a variance of \$0.4 million relating to timing differences of the collections of these amounts.

Other current receivables were \$1.7 million higher than budget mainly due higher outstanding Equity Injection when compared to budget. Variance in other non-current receivables of \$0.1 million is due to reclassification of an outstanding Public Service Pension Board receivable that is now current.

Actual prepayments exceeded the budget by \$0.8 million, primarily due to advances made to local and overseas suppliers for the construction of a building, purchase of equipment and machinery totaling \$0.5 million and lease payments of \$0.2 million due on 1 January 2025. The increase in prepayments for asset procurement reflects timing differences between the payment of deposits and the scheduled receipt of the assets, which were not accounted for in the original budget.

Additionally, the higher lease payments resulted from early processing to accommodate potential "funds in transit" delays, ensuring timely settlement. These timing-related variances were not included in the initial budget projections.



NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 December 2024

(Amounts Expressed in CI \$000's)

Note 17: Explanation of major variances against budget (continued)

Property, plant, and equipment was \$2.9 million lower than the original budget. This variance was primarily driven by delays in the acquisition of assets during the current period, resulting in a shortfall of \$1.3 million when comparing actual expenditures to the budget.

Additionally, there was a \$1.6 million variance due to a difference in the budgeted opening balance, which was impacted by assumptions regarding higher capital funds carried forward from the prior year.

Other payables and accrual balances exceeded the original budget by \$1.6 million. This variance was primarily due to timing differences in payments from normal operations, resulting in an increase of \$0.6 million. Additionally, \$1.0 million of the variance relates to a provision for pending claims and threatened litigation, which were made on the advice from the Office of the Attorney General.

Employee entitlements were higher than the original budget by \$0.3 million. This was driven by higher accruals for compensatory time and overtime incurred in December for proactive policing initiatives.

Statement of Changes in Net Worth

Net Worth as at 31 December 2024 was lower than budget by \$0.8 million. This variance was driven by lower capital injection of \$1.4 million due to delays in acquisition, off-set by a higher opening balance than budget of \$0.6 million.

Statement of Financial Performance

Revenue of \$58.2 million was higher than original budget of \$57.8 million by \$0.4 million. This was impacted by cabinet funding of \$56.4 million compared to a budget of \$56.5 million, however, other sales of goods and services and donations were \$0.5 million higher than original budget.

Expenses were higher than original budget by \$0.3 million, however, was on par with the final budget. During the year, the OCP received supplementary funding totalling \$0.3 million to assist with additional helicopter maintenance costs and to assist the Coast Guard with increased Domain Awareness capabilities. This provided the opportunity to fund increases in supplies and consumables.

Personnel costs were lower than original budget by \$0.6 million. This was mainly due to \$1.1 million in savings associated with the delayed recruitment of budgeted personnel, offset by \$0.5 million in higher than budgeted leave costs.



NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 December 2024

(Amounts Expressed in CI \$000's)

Note 17: Explanation of major variances against budget (continued)

Supplies and Consumables costs were higher than original budget by \$0.8 million. This was driven by adverse variances of \$0.6 million in purchase of services primarily relating to costs of forensics and investigations, and \$0.4 million in other supplies and consumables primarily related to increased legal costs. These were offset by savings in the lease of property and equipment of \$0.2 million where anticipated increased inflationary adjustments were not realized.

Cash Flow Statement

Cash and cash equivalents were \$0.3 million higher than budget for the period ended 31 December 2024. The details of the variance by category are as follows:

Net cash flows from operating activities were higher than budget by \$9.4 million. This was mainly due to receipts of prior-year outstanding Cabinet revenue of \$14.3 million collected during the year. When compared to the budgeted amount, this was \$8.6 million higher than what was budgeted. There were also higher collections in sales of goods and services, donations and other receipts compared to budget by \$2.2 million. This however was offset by net higher payments for supplies and consumables, personnel costs and other payments of \$1.4 million.

Cash out flows from investing activities were \$1.2 million lower than budgeted due to delays in the purchase of capital items in the current year. Proceeds from the disposal of assets beyond their useful lives resulted in an additional \$0.1 million.

Cash inflows from financing activities were lower than budget by \$1.0 million, mainly due to timing differences in the collection of Equity funding relating to the prior year received in the current year. There was also the repayment of surplus relating to the prior year of \$0.1 million.

The above overall changes amounted to a net movement of \$9.5 million higher than previously budgeted. The opening budgeted balance for cash was \$9.3 million higher than the actual opening cash balance resulting in overall net movement in total cash of \$0.2 million.



RCIPS

OCP

Office of the Commissioner of Police



NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 December 2024

(Amounts Expressed in CI \$000's)

Note 18: Related Party and Key Management Personnel Disclosures

Related Parties

The Office is an entity of the government that derives the majority of its revenue from Cabinet and other government entities on a regular basis. These transactions include arm's length transactions governed by Service Level Agreements as well as those provided free of cost, are consistent with normal operating relationships between entities and, are undertaken on terms and conditions that are normal for such transactions. Ministries, Portfolios, Offices and, Statutory Authorities and Government companies are therefore considered related parties.

Key Management Personnel

Key management personnel are considered related parties and received the following remuneration.

| Prior Year Actual 31 December, 2023 | Description | Current Year Actual | Number of posts |
|--|---|------------------------|--------------------|
| 1,548 | Salaries & other short-term employee benefits | 1,513 | 10 |
| 1,548 | Total | 1,513 | |

No loans were granted to key management personnel or to their close relatives.



NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 December 2024

(Amounts Expressed in CI \$000's)

Note 19: Commitments

| Prior Year Actual 31 December, 2023 | Type | One year or less | One to five Years | Over five Years | Total |
|--|--|---------------------|-------------------------|--------------------|--------------|
| Capital Commitments | | | | | |
| 137 | Property, plant and equipment | - | - | - | - |
| 137 | Total Capital Commitments | - | - | - | - |
| Operating Commitments | | | | | |
| 11,125 | Non-cancellable accommodation leases | 2,742 | 2,979 | - | 5,721 |
| 2,450 | Non-cancellable contracts for the supply of goods and services | 1,138 | - | - | 1,138 |
| 13,575 | Total Operating Commitments | 3,880 | 2,979 | - | 6,859 |
| 13,712 | Total Commitments | 3,880 | 2,979 | - | 6,859 |

Non-cancellable leases relate to the accommodation for various administrative and operational units within the OCP.

Non-cancellable contracts include the provision of services such as helicopter maintenance, IT support, security, janitorial, pest control and landscaping.



RCIPS

OCP

Office of the Commissioner of Police



NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2024

(Amounts Expressed in CI \$000's)

Note 20: Segment reporting

The Office uses segment reporting to identify allocated resources to the operating segments and assess their performance. The reportable segments are identified, and the disclosures selected, in line with the internal financial reporting system and based on the Cayman Islands Government's accounting policies.

The Office segment report is prepared on the basis of three major areas: Administration and Support, Royal Cayman Islands Police Service and Cayman Islands Coast Guard. Core activities that are not undertaken under any other segment are reported under Administration and Support segment includes the general oversight and policy direction of the Office. Royal Cayman Islands Police Service segment records the core policing activities and Coast Guard provides maritime security and law enforcement.

| | Administration and Support | | Royal Cayman Islands Police Service | | Cayman Islands Coast Guard | | Consolidated Total | |
|---|----------------------------|---------------|-------------------------------------|---------------|----------------------------|---------------|--------------------|---------------|
| | 2023 | 2024 | 2023 | 2024 | 2023 | 2024 | 2023 | 2024 |
| Revenue | | | | | | | | |
| Outputs from Cabinet | 7,992 | 9,224 | 44,093 | 43,237 | 3,681 | 3,936 | 55,766 | 56,397 |
| Sale of goods and services & other revenue | 1,327 | 1,342 | 315 | 493 | 3 | - | 1,645 | 1,835 |
| Total Revenue | 9,319 | 10,566 | 44,408 | 43,730 | 3,684 | 3,936 | 57,411 | 58,232 |
| Expenses | | | | | | | | |
| Salaries and wages | 7,053 | 6,942 | 33,553 | 33,740 | 2,303 | 2,520 | 42,909 | 43,202 |
| Other expenses | 2,394 | 3,298 | 10,630 | 9,883 | 1,376 | 1,416 | 14,402 | 14,597 |
| Total Expenses | 9,447 | 10,240 | 44,183 | 43,623 | 3,681 | 3,936 | 57,311 | 57,799 |
| Surplus/ (deficit) from operating activities | (128) | 326 | 225 | 107 | 3 | - | 100 | 433 |
| Assets | | | | | | | | |
| Current assets | 12,774 | 24,910 | 15,119 | 7,952 | 2,007 | 1,161 | 29,900 | 34,023 |
| Other non-current assets | | | | | | | - | |
| Fixed assets | 10,835 | 10,008 | 19,741 | 19,173 | 10,219 | 9,892 | 40,795 | 39,073 |
| Total Assets | 23,609 | 34,918 | 34,860 | 27,125 | 12,226 | 11,053 | 70,695 | 73,096 |
| Liabilities | | | | | | | | |
| Current liabilities | 3,670 | 3,572 | 2,290 | 2,911 | 234 | 314 | 6,194 | 6,797 |
| Total Liabilities | 3,670 | 3,572 | 2,290 | 2,911 | 234 | 314 | 6,194 | 6,797 |
| Net Assets | 19,939 | 31,346 | 32,570 | 24,214 | 11,992 | 10,739 | 64,501 | 66,299 |



NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2024

(Amounts Expressed in CI \$000's)

Note 21: Financial instrument risks

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

Credit risk

In the normal course of its business the Office is subject to credit risk from debtors other than the Cabinet and other government entities. The Office does not have significant concentrations of credit risk for its other financial instruments.

Currency and interest rate risk

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

Liquidity risk

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

All of the Office's financial liabilities (creditors and payables), except the provision for legal and other liabilities, will be settled in less than six months from the date of these financial statements.

Financial instruments - fair values

As at 31 December 2024, the carrying values of cash and cash equivalents, accounts receivable, accounts payable and employee entitlements approximate their fair values due to their relative short-term maturities.

Fair values are determined at a specific point in time, based on market conditions and information about the financial instrument. These estimates are subjective in nature and involve uncertainties and matters of significant judgment and therefore cannot be determined with precision. Changes in assumptions, economic conditions and other factors could cause significant changes in fair value estimates.



NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 December 2024

(Amounts Expressed in CI \$000's)

Note 22: Changes to Budget

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

| Description | Operating Expenditure | Capital Expenditure |
|------------------------------|-----------------------|---------------------|
| 2024 Original Budget | 57,500 | 3,195 |
| Section 9(5) C/F to 2025 | (50) | (3,467) |
| Cabinet Papers | | |
| Supplementary Appropriations | 349 | 2,070 |
| Final Budget | 57,799 | 1,798 |

The budget adjustments relating to Section 11(5) of the Public Management and Finance Act (2020 Revision) had not been included in a Supplementary Appropriation Bill introduced to Parliament by 31 March 2025 as required by Section 11(6)(b).

The Ministry of Finance, through the Financial Secretary, who is responsible for the preparation and presentation of the Supplementary Appropriation Bill outlining budget adjustments under Section 11(5), has stated that the Bill was not submitted to Parliament by the required deadline of March 31, 2025, as stipulated in Section 11(6)(b). This delay was due to the dissolution of Parliament on March 1, 2025.

Note 23: Going Concern:

The Office is a public entity and is 100% owned by the Cayman Islands Government. The organization derives approximately 97% of its annual income from the provision of output services to the government. The Cayman Islands Government remains in a strong financial position and has given no indication that it will have difficulty funding the Office for ongoing operations.

The Office closed the 2024 financial year with significant unrestricted cash, cash equivalents and receivables to operate the organization for up to seven months.

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

In making this assessment, management considered all available information concerning the next twelve-month period from the statement of financial position date that was available at the time these financial statements were issued.

Note 24: Events occurring after reporting date

There were no significant events occurring after the reporting date.

OCP EXECUTIVE FINANCIAL TRANSACTIONS



APPENDIX 4 - EXECUTIVE FINANCIAL TRANSACTIONS

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

The entity financial transactions include entity revenue, entity expenses, entity liabilities and entity assets. Entity expenses include salaries, pension contributions, electricity and professional fees amongst other costs. Entity assets are assets used for the delivery of a Ministry's, Portfolio's or Office's Outputs and include furniture, motor vehicles, boats and computers. Entity liabilities incurred by a Ministry, Portfolio or Office include accounts payable and accrued leave. The revenue that a Ministry, Portfolio or Office receives primarily from the Cabinet to deliver its outputs, is known as entity revenue, which is used to pay for entity expenses, entity assets and entity liabilities.

Executive Financial Transactions, on the other hand, are the financial transactions that do not relate to the operations of a Ministry, Portfolio or Office but to the executive revenue, executive expenses, executive liabilities and executive assets of the Cabinet.

Executive revenue is for the benefit of Cabinet's use and includes import duty, firearms licences, miscellaneous licences, and work permit fees amongst many other revenue descriptions. The Cabinet uses the executive revenue to pay for its executive expenses such as outputs delivered by Ministries, Portfolios and Offices, general insurance, transfer payments and finance costs amongst many other such costs. The executive assets of the Cabinet include cash on hand and bank accounts in the name of the Office of the Commissioner of Police Executive, maintained at the Royal Bank of Canada, receivables from licences and the net worth of the entity - OCP.

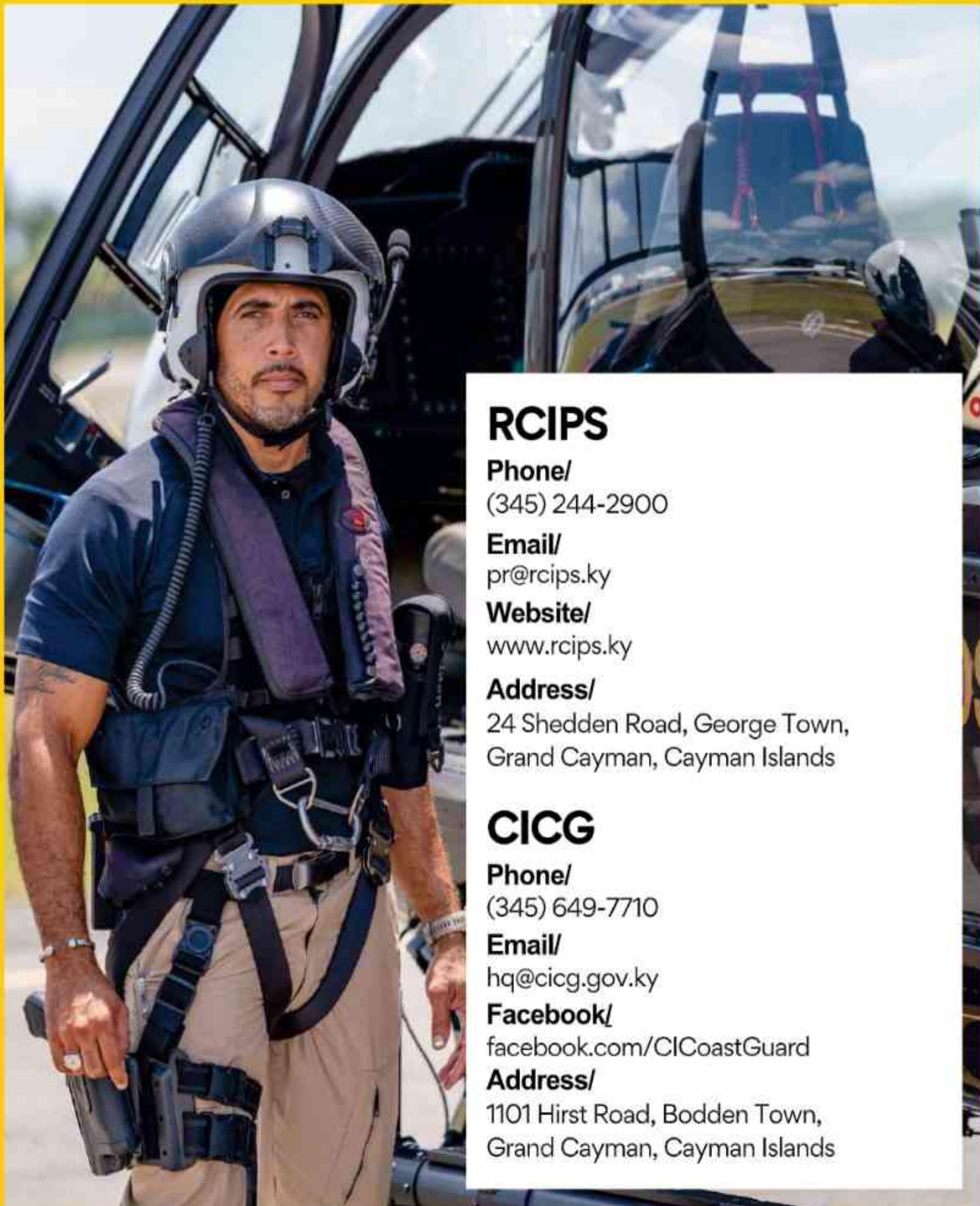
The following Statement sets out the Executive Financial Transactions of the Office of The Commissioner of Police.

**RCIPS****OCP***Office of the Commissioner of Police***STATEMENT OF EXECUTIVE FINANCIAL TRANSACTIONS****FOR THE YEAR ENDED 31 DECEMBER 2024**

(Amounts Expressed in CI \$000's)

| | Current Year Actual | Original Budget | Final Budget |
|--|--------------------------------|----------------------------|-------------------------|
| Executive Revenue | | | |
| Firearms Licenses | 85 | 30 | 30 |
| Miscellaneous Licenses | 96 | 72 | 72 |
| Total Executive Revenue | 181 | 102 | 102 |
| Executive Expenses | | | |
| OCP 1 Crime Prevention and Protection Services | 30,746 | 30,887 | 30,746 |
| OCP 2 Crime Investigation and Licensing Services | 12,491 | 12,494 | 12,491 |
| OCP 3 Policy Advice, Administrative and Support Services | 9,224 | 9,325 | 9,224 |
| OCP 4 Coast Guard Services | 3,936 | 3,811 | 3,936 |
| Total Executives Expenses | 56,397 | 56,517 | 56,397 |
| Executive Assets | | | |
| Cash and cash equivalents | 8 | - | - |
| Equity Investment - Office of the Commissioner of Police | 66,299 | 67,709 | 65,682 |
| Total Executive Assets | 66,307 | 67,709 | 65,682 |
| Executive Investment | | | |
| EI 79 - Office of the Commissioner of Police | 1,798 | 3,195 | 1,397 |

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