

2025 Annual Report



Office of the
Commissioner of Police
Cayman Islands Government



Royal Cayman Islands
Police Service



Cayman Islands
Coast Guard



Cayman Islands
Regiment



Photos on cover:

The Cayman Islands Regiment conducts a training exercise.

A Royal Cayman Islands Police Service Community Service Officer at a home visit with National Hero Mrs. Francine Jackson.

Her Excellency, Governor Jane Owen, inspects the Cayman Islands Coast Guard segment of The National Heroes Day parade.

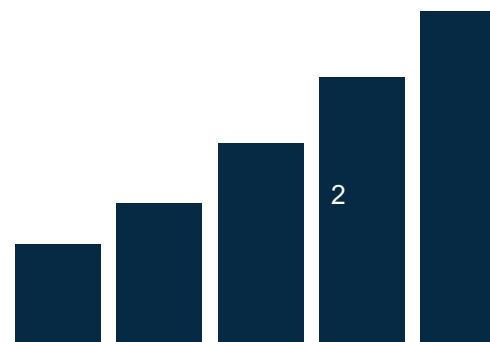


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FOREWORD FROM THE CHIEF OFFICER

As the Chief Officer of the Office of the Commissioner of Police (OCP), I see it as one of my responsibilities to create an environment which makes work enjoyable. Excellent leaders show passion for the work they do and deliberately cultivate a culture in which people can enjoy their work. This translates into a higher level of engagement and success for both individuals and the organisation.

I am immensely proud of the work our team within the OCP has accomplished in 2025. This dedication and innovation are what drive the OCP forward, and I am honoured to lead such a talented group.

We are not just meeting industry standards; we are setting new ones, which positions us for incredible growth. This is a testament to our team's commitment to excellence.

Chief Officer
Kurt Walton



A Word from the Deputy Chief Officer

In 2025, the Office of the Commissioner of Police (OCP) remained focused on strengthening governance, assurance, and organisational sustainability. In a demanding operating environment, this focus has supported effective oversight, sound decision-making, and the responsible use of public resources. Attention remained on strengthening the systems, people, and processes that underpin the OCP.

Key highlights during the year included the strengthening of governance and compliance oversight for major capital investment and high-value procurement activity, ensuring adherence to the Procurement Act and associated regulations, reinforcing assurance frameworks, and mitigating audit and reputational risk. The Office also progressed a range of workforce and organisational development initiatives, which informed the development of the Workforce Recruitment and Retention Strategy 2026–2030.

The OCP has also continued to invest in its people. Despite operating with limited resources, staff have demonstrated a high level of professionalism, adaptability, and commitment. Their efforts have been instrumental in progressing key initiatives related to workforce planning, policy development, financial oversight, and stakeholder engagement. I am particularly grateful for their willingness to take on additional responsibilities and to work collaboratively in support of the wider public safety and national security mission.

Buiding on the foundations established during the year, there remains a strong commitment to continuous improvement and to the delivery of sound corporate governance and strategic support across the OCP. As the operating environment continues to evolve, sustained focus on accountability, transparency, and effective strategic delivery will be essential. The progress achieved during the reporting period has strengthened organisational readiness, positioning the OCP well to respond to future challenges and to continue contributing meaningfully to public safety, national security, and good governance in the Cayman Islands.

Deputy Chief Officer
Jody-Ann Moore



The Office of the Commissioner of Police

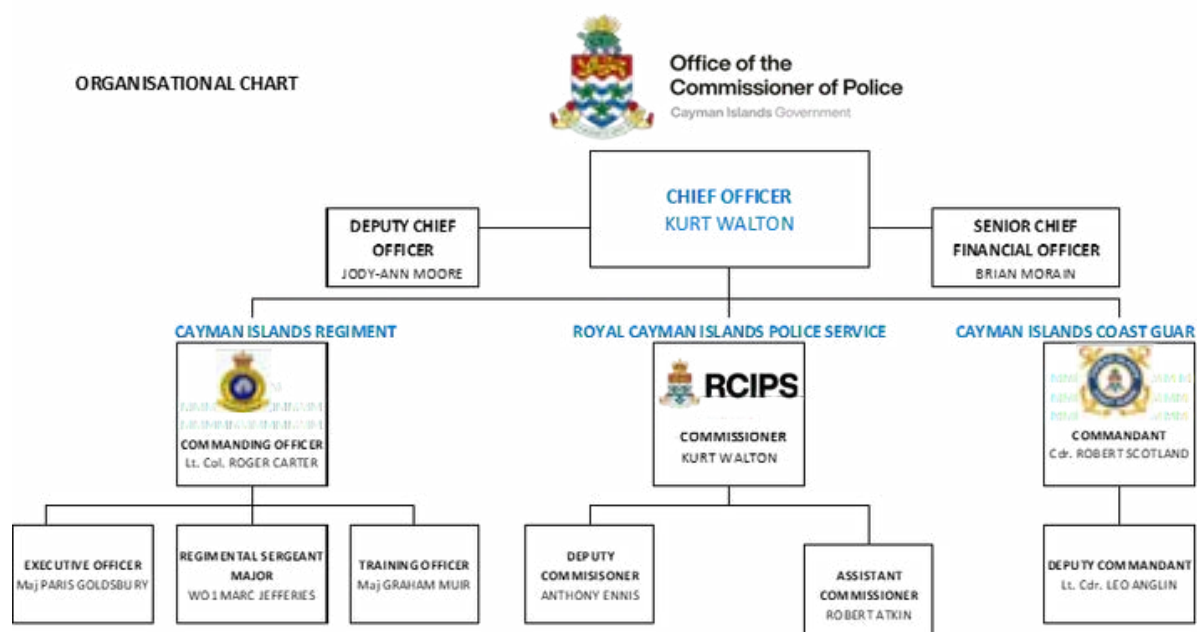
Who we are and what we do

The Office of the Commissioner of Police (OCP) is accountable for three entities. These comprise two departments: The Royal Cayman Islands Police Service (RCIPS) and the Cayman Islands Coast Guard (CICG), and one home defence Unit: The Cayman Islands Regiment (CIR). All three 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 CIR, led by the Lieutenant Colonel, is dedicated to providing humanitarian assistance and disaster relief to the people of the Cayman Islands while supporting civil authorities during emergencies. Working closely with other uniformed services, the Regiment helps ensure the Cayman Islands remain safe and secure.





Section: Deputy Chief Officer

The Deputy Chief Officer's (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.

In 2025, the Deputy Chief Officer held strategic responsibility for governance, compliance, and assurance oversight of major capital projects within the Office of the Commissioner of Police. This role ensured full compliance with the Procurement Act and associated regulations, strengthened assurance frameworks, and mitigated audit risk, thereby reducing the likelihood of adverse findings by external oversight bodies.

The DCO provided oversight of high-value procurements critical to operational delivery, including the helicopter maintenance agreement, body-worn cameras and tasers, fleet acquisitions, facilities fit-out, and key service contracts. Collectively, these projects represented approximately \$8.2 million in capital expenditure and were delivered with enhanced governance, risk management, and accountability.

In parallel, the DCO led a broad programme of workforce and organisational development to strengthen governance, sustainability, and operational effectiveness across the Royal Cayman Islands Police Service.

Key initiatives included the systematic review of civilian roles to address pay inequities through approved moratorium processes, alongside supporting the development of structured transition pathways for Auxiliary Constables into Police Constable roles.

Further initiatives included supporting a service-wide salary equalisation project across all police ranks, establishing a dedicated Wellness Unit to coordinate and embed staff wellbeing initiatives, and leading targeted recruitment to stabilise high-pressure operational and support functions.

Collectively, these actions strengthened workforce capacity, improved organisational resilience, and supported sustainable service delivery across the OCP.



Information & Communications Technology (ICT) Unit

The ICT Unit led by ICT Manager Wayne Bobb-Semple, comprises four personnel whose roles collectively support the effective operation of the Office of the Commissioner of Police's ICT.

Notable Achievements – In 2025, the I.C.T. Unit made significant progress in advancing the strategic objectives of the Office of the Commissioner of Police (OCP), delivering a range of technology, infrastructure, and security enhancements across the organisation.

Key initiatives included the successful completion of Phase 1 Proof of Concept testing for laptops in vehicles and body-worn camera technology, both of which support greater mobility, efficiency, and frontline capability. The INTERPOL switch upgrade and deployment were completed successfully, and the I.C.T. Manager was granted system access and training to strengthen internal technical capacity.

The Unit also progressed several digital transformation initiatives, including the procurement and deployment of electronic signature pads and the partial completion of a transcription Proof of Concept, including testing with INDICO. Asset management capabilities were significantly enhanced through the deployment of Asset Tiger, enabling electronic tracking and auditing of I.C.T. inventory. In parallel, maintenance updates were completed on BRIVO access control and alarm systems across the organisation, alongside the acquisition of secure access cards to strengthen building access controls.

Infrastructure and security improvements remained a key focus throughout the year. Additional security cameras were installed at the CIDC and Traffic Unit, with camera hardware upgraded at the Government House. Secure fencing and isolated installations were completed at various locations, and the pre-Command Centre setup and testing were finalised. The I.C.T. Unit also supported operational readiness by bringing the C.I. Coast Guard Brac location fully online through the provisioning of network switches and internet services, and by preparing the North Side Police Station for deployment.

Modernisation of end-user equipment was achieved through the procurement of new laptops, docking stations, and monitors to replace obsolete devices. This initiative supports increased staff mobility, reduces the need for multiple devices, and improves overall efficiency. Finally, the successful completion of the ONESolution infrastructure assessment and the implementation of standardised login conventions across OCP, aligned with wider government practices, further enhanced system security, consistency, and governance.





During 2025, the I.C.T. Unit continued to advance several multi-year initiatives that directly support the Royal Cayman Islands Police Service (RCIPS) 's 3-Year Strategic Policing Plan, particularly in the areas of digital transformation, operational efficiency, frontline enablement, information security, and inter-agency collaboration.

Key priorities included:

- The progression of Phase 2 Proof of Concept work for the laptop-in-Car programme, incorporating dashcams, Automatic Licence Plate Recognition (ALPR), and system integrations to enhance real-time policing capability
- Significant effort continued toward modernising core policing systems and processes
- Work remains ongoing with the Department of Vehicle and Licensing Services, the Judiciary, the Chief Justice, Traffic, and other stakeholders to develop an electronic ticketing solution that will replace the current manual system and improve efficiency, accuracy, and service delivery
- The expansion of INTERPOL capabilities also progressed, with a long-term objective of providing access at all ports of entry across the three islands, including container ports, alongside a review of airport kiosk functionality
- The INDICO project advanced through further Proof of Concept testing, informing the development of a draft policy prior to formal approval. Once fully implemented, INDICO is expected to significantly reduce transcription turnaround times, enhance evidential security, eliminate physical media handling, and provide a comprehensive audit trail for interviews and evidence submitted electronically to the Director of Public Prosecutions and the Judiciary.

Additional strategic initiatives included:

- Ongoing work to integrate electronic signatures and ID production through upgraded platforms
- Testing of a combined asset and ticket management system to improve tracking, accountability, and service delivery
- Planning for the replacement of obsolete computers in 2026
- Preparation for a major ONESolution RMS/JMS/CAD server upgrade scheduled for 2026 to improve compliance, resilience, and system performance.

The Unit also continued to assess cloud-based solutions for key applications, support cross-agency Office 365 migration initiatives, progress the CABIS LiveScan project toward implementation in 2026, and explore scalable storage solutions in collaboration with the Digital Forensics Hub.

Further initiatives focused on digitisation, mobility, secure printing solutions, electronic notebooks for officers, and strengthening ICT service desk capability through system improvements and planned staffing increases.

Estates & Procurement Unit

The Estates and Procurement Unit of the OCP, led by Shree-Ann Saunders-Wynter supported by three officers, manages a portfolio of 19 properties (11 owned and 8 leased) across all three islands, ensuring they remain safe, functional, and cost-effective in support of police operations. In addition, the Unit oversees a procurement function valued at more than \$4.5M, delivering strategic, compliant, and efficient services that meet operational requirements while cultivating strong vendor relationships.

Notable Achievements – In 2025 included the refurbishment and reopening of key facilities, implementation of advanced security and safety systems, and acquisition of critical frontline technologies, all of which strengthened operational readiness and officer support. The Unit also realised significant financial savings through strategic negotiations, introduced structured facilities inspections, and piloted the MaintainX work order management system to embed proactive maintenance practices. Beyond these headline initiatives, the Unit played a pivotal role in launching the City & Guilds certified leadership and management programme and managed multi-million-dollar operational expenditures, reinforcing its commitment to value-for-money outcomes and organisational transformation.

In 2025, the North Side Police Station was refurbished and reopened, restoring full operational capacity and providing officers with modern, fit-for-purpose facilities in a critical district. Major revitalisation works were also completed at the Traffic Unit building, enhancing infrastructure to better support road safety enforcement, traffic management, and improved public service delivery. The completion of the OCP Firearms Range marked a major milestone, establishing a dedicated, modern training facility to strengthen firearms proficiency, operational readiness, and officer safety.

Hurricane-proofing works at the East End, and Bodden Town Police Stations increased the ability of frontline facilities to withstand extreme weather events, ensuring continuity of policing during natural disasters. Access control systems at North Side and East End were modernised, and advanced perimeter intrusion detection systems were installed at former George Town Police Station, the Traffic Impound, and the CIDC.

Improvements to staff welfare, technology, and long-term infrastructure were also progressed throughout the year including the beautification and full roof replacement of the West Bay Police Station and the procurement of a mobile shooting lab to expand forensic and investigative capacity in firearms-related cases. Several priority capital and infrastructure initiatives also progressed steadily during the year, including the FLOW Relocation Project fit-out, which reached approximately 75 percent completion and will deliver modernised I.C.T. and communications infrastructure upon completion. Collectively, the Units's projects were delivered alongside strong financial stewardship, with in excess of \$100,000 in savings achieved through effective procurement negotiations, reinforcing value-for-money outcomes across the capital programme.



Fleet & Stores Unit

The Fleet and Stores Unit is responsible for the procurement, safekeeping, and deployment of all vehicles, uniforms, equipment, consumables, and general stores across the organisation. The Unit is structured to support both operational and logistical requirements and is led by Fleet and Stores Manager Martin Oakley, supported by a team of three.

Notable Achievements – In 2025, the RCIPS Fleet and Stores Operations continued to advance plans and objectives focused on cost reduction, environmental sustainability, operational efficiency, and service excellence, in alignment with Cayman Islands Government priorities, including the “Go Green” initiative.

A key objective was the reduction of fleet-related operating costs and carbon emissions through the strategic decommissioning of high-maintenance, high-emissions vehicles. As part of this effort, 13 vehicles were identified for decommissioning and disposal by public auction, contributing to lower lifecycle costs and a more sustainable fleet profile.

Another core objective was the modernisation and standardisation of the police fleet to enhance operational effectiveness and public confidence. Despite challenges arising from budgetary constraints, significant progress was made in 2025 with the approval for the procurement of 24 purpose-built police interceptor vehicles under the fleet standardisation programme initiated in 2023.

This initiative supports improved police visibility, consistency in fleet capability, and long-term maintenance efficiencies. In parallel, a robust preventative maintenance strategy continued to be implemented to ensure the reliability of high-mileage vehicles, minimise unplanned downtime, and reduce overall maintenance costs to the Cayman Islands Government.

Within Stores Operations, objectives centred on improving efficiency, sustainability, and customer service. Continued efforts were made to reduce paper consumption through the promotion of digital requisitions across RCIPS departments, while strategic bulk procurement of police uniforms ensured officers remained properly equipped and compliant with uniform standards. Ongoing focus was also placed on delivering a responsive and customer-focused service to all internal stakeholders. Several notable achievements were delivered during the year.

The commencement of the fleet decommissioning programme and the successful approval for the acquisition of 24 purpose-built police interceptor vehicles represent major milestones in modernising the RCIPS fleet and supporting both environmental and operational goals. These achievements mark tangible progress in long-term fleet planning and cost control.

Human Resources Unit

The Human Resources Unit is structured under the leadership of Senior Human Resources Manager, Celicea Myles, with direct operational oversight provided by an Acting Human Resources Manager. Reporting within the Unit is supported by an Operational Human Resources Officer who contributes to both day-to-day service delivery and the advancement of strategic, project-based initiatives. The Unit is further supported by two Human Resources Assistants who provide essential administrative support.

The HRU continues to operate under significant staffing constraints that adversely affect its capacity to function at an optimal level. At present, the Office of the Commissioner of Police operates with an approximate ratio of one human resources professional to every 137 employees (0.7%), excluding the Senior Human Resources Manager. This is substantially below commonly accepted benchmarks within comparable law enforcement and uniformed services, where a ratio of one HR professional to approximately 75 employees is generally considered effective.

Operating at a ratio of 1:137 places sustained pressure on the HR function and limits its ability to operate strategically. In this environment, resources are necessarily focused on addressing immediate, transactional demands, which reduces capacity for proactive workforce planning, organisational development, and the early identification and management of people-related risks. In response to these challenges, the HRU undertook a targeted recruitment exercise to strengthen its capacity and restore operational balance. This exercise will backfill existing vacancies and return the Unit to its established staffing levels, with appointments scheduled to commence in early 2026. This investment in additional human resources capacity is expected to relieve operational pressures, improve service delivery, and enable the Unit to transition from a predominantly reactive model towards a more strategic and proactive approach to workforce management and organisational support.

Notable Achievements - In spite of facing staffing challenges during the review period, the HR Unit successfully executed several recruitment initiatives aimed at filling vacancies for experienced constables and critical civilian roles. 51 positions were filled as of 22 December 2025. Of this number, 38 are police staff; 10 are civilian staff, and three are assigned to the Cayman Islands Regiment. Conversely, a total of 56 staff also left the service.

Despite this, the RCIPS continues to invest, develop and nurture Caymanian talent, ensuring that our future leaders reflect our people. Two university graduates joined the RCIPS in 2025 in specialist roles in crime analysis and scene-of-crime investigation, each paired with a senior mentor to develop expertise in critical investigative fields. A further three graduates are expected to join in 2026, one of whom is pursuing specialist training in firearms ballistics. Alongside this, a new local recruit class will commence training in the first quarter of 2026, strengthening the Service's Caymanian frontline presence.

In 2025, three Caymanian staff were also selected and placed on succession and development pathways for specialists and managerial roles in digital forensics, media and communications and human resources management. Additionally, the HR Unit has taken a leadership role in promoting employee recognition through the Chief Officer Awards. A significant number of staff members within the HR Unit have either completed or are currently working towards their SHRM Certification at the International College of the Cayman Islands (ICCI).

Looking Forward - The Human Resources Unit will continue its efforts to stabilise the workforce through planned recruitments and workforce planning. Based on current projections and trends, there is a recurring attrition rate of 8%. Added to this, there will be approximately 12 staff members retiring in 2026. To maintain and slightly uplift staff numbers, the OCP will need to attract 65 new personnel. This projection is outlined below:

Adding to the above, the HRU will also work to accelerate Caymanian recruitment pipelines through expanded internship and lateral entry programmes; to prioritise recruitment and moratorium approvals for critical frontline and operational support roles; and to implement succession and development pathways to build an internal talent pipeline and to encourage retention. The HR Unit will transition from a centralised framework to a decentralised model. Under the leadership of the Chief Human Resource Officer and the oversight of the Deputy Chief Officer, this model introduces three core pillars within the HR Unit: Recruitment, Compensation & HR Systems, and General HR Operations. Each pillar is led by a dedicated Human Resource Manager with appropriate technical and administrative support to ensure focus and responsiveness to service delivery needs.



14 police recruits (four women and 10 men) graduated from training the previous year to begin operational duty early 2025 with the RCIPS

The Royal Cayman Islands Police Service

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 lives, 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 a 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 as we seek to deliver this vision are Respect, Courtesy, Integrity, Professionalism and Service (RCIPS), which require the commitment of each and every officer and civilian staff member of the RCIPS to public safety and victim care first and foremost.



RCIPS Police Constable Franklin Smith Jr. engages with a member of the public

A Word from the Commissioner

Policing is currently at a critical "crossroads," facing a widening gap between evolving criminal threats and the traditional methods used to combat them. Throughout 2025, to maintain public safety and trust at the Royal Cayman Islands Police Service, we focused toward a policing model defined by technological integration, community-led accountability, and organisational reform.

Two of the operational priorities for the RCIPS in 2025 were data and technology. Digital-first policing became critical as, with approximately 80% of crime now having a digital signature, the RCIPS had to adapt to exploit technology, and AI-driven spatial modelling to target traffic crime "hot spots". We also used technology to ensure productivity gains, as modernising the workforce is essential to strip away bureaucracy, allowing officers to focus on the public's priorities rather than administrative tasks.

Addressing harm by focusing on vulnerability and protection was central to our work in 2025. A significant portion of policing demand (over 30%) is not related to traditional crime but to mental health issues and vulnerability. This necessitates a "public health approach" to policing, working in tandem with our Department of Children and Family Services, our Department of Rehabilitation Services, and other partners. Additionally targeted strategies were deployed against specialised threats for high-harm areas, such as drugs and firearms and tackling Violence Against Women and Girls (VAWG).

The Officers and Police Staff of the RCIPS did a tremendous job delivering modern policing at this crossroads and I commend each and every member of our team for their efforts.

Commissioner
Kurt Walton



Our People

RCIPS					
TOTAL EMPLOYEES	POLICE	CIVILIAN			
504	388	116			
				RCIPS	
AGE RANGE	POLICE	CIVILIAN	TOTAL	Commissioner	1
18-28	37	9		Deputy Commissioner	1
29-39	98	33		Assistant Commissioner	1
40-49	113	40		Chief Superintendent	1
50-59	105	21		Superintendent	6
60+	35	13		Chief Inspectors	7
Total	388	116	504	Inspectors	22
				Sergeant	56
GENDER:	MALE	FEMALE	TOTAL	Constables	248
POLICE	285	103	388	Recruit Constables	9
CIVILIAN	37	79	116	Auxiliary Constables	36
Grand Total			504		388

Overleaf: At the RCIPS, inclusion matters. In 2025, Police Staff members Keisha Ramkissoo visited the Air Ops Unit, along with Karen Westfield and PC Indrani Tahal (not in photo). Keisha became blind at a young age, but that didn't stop her from joining the RCIPS. PC Jade Furniss (left) gave Keisha a tour around a helicopter, where she was able to touch the equipment and be given real life examples of how it's used.



A Word from the Deputy Commissioner

I am pleased to be part of another productive year for the Royal Cayman Islands Police Service, marked by continued progress in governance, strategic alignment, and professional policing. The Governance and Strategy portfolio played a central role in strengthening partnerships with key stakeholders, operating in close alignment with the leadership of the Office of the Commissioner of Police.

These efforts have supported an organisational environment grounded in public trust, accountability, and strong professional standards. Collaboration with the Office of the Ombudsman remains integral, providing independent oversight in areas including Data Protection and Freedom of Information. These functions are delivered by skilled and dedicated professionals whose expertise reinforces transparency and good governance across the Service.

During the year, governance boards became increasingly focused and integrated, providing clearer strategic direction and guiding operational priorities. This strengthened framework has supported improved performance management and more effective allocation of resources, ensuring the RCIPS remains responsive to both current demands and emerging challenges.

Effective communication continues to be essential to modern policing. Media and Communications remains a key function within the portfolio and continues to set a high standard for openness and accessibility.

Through the effective use of traditional and digital media, the RCIPS has enhanced public engagement, supported public safety, and strengthened stakeholder confidence.

I am proud of the professionalism, resilience, and dedication demonstrated by our officers and staff throughout the year. Their commitment ensures that the people of the Cayman Islands can remain confident that their police service will continue to uphold the highest professional standards while delivering ethical, accountable, and community-focused policing.

Deputy Commissioner
Anthony Ellis



A Word from the Assistant Commissioner

I am extremely proud of the operational achievements delivered across the RCIPS during 2025. My principal focus this year has been to ensure that teams across the Service maintained a relentless commitment to bringing offenders to justice, while maximising opportunities to reduce crime through strong partnerships and joined-up problem-solving.

A central priority has been ensuring that victims of crime receive a high-quality service, both in terms of initial response and ongoing investigation. Building on the outstanding detection rate achieved in 2024 (50%), sustained effort throughout 2025 has ensured that every opportunity is taken to identify offenders and secure successful outcomes. The disruption of organised crime groups, the recovery of firearms, and the pursuit of successful convictions have remained consistent themes. The growing complexity of these investigations cannot be overstated. We have had record numbers of charges being brought by the Director of Public Prosecutions.

Significant emphasis has been placed on strengthening our partnership response to public protection matters, including domestic abuse, child abuse, and incidents involving vulnerable persons.

I remain immensely proud of the officers and staff who, on a daily basis, place themselves in harm's way to protect the public. They are frequently exposed to traumatic and challenging situations, yet continue to serve with courage, professionalism, and integrity, always placing the safety and security of the Cayman Islands at the heart of their work.

I am confident that in 2026 the RCIPS will continue to deliver outstanding service and results for the people of the Cayman Islands.

Assistant Commissioner
Robert Atkin MBE

Overleaf: Prayer for protection as RCIPS deployed a team of officers to Anguilla in 2025 for law enforcement support, amid rising gang tension and violence. The deployment was funded by the United Kingdom.





A Word from the Chief Superintendent

As we reflect on 2025, it is evident that this has been another demanding year for the Royal Cayman Islands Police Service. The complexity and volume of policing demands continue to grow, reinforcing the importance of building sustainable capability and capacity across the Service to meet current and future challenges.

Chief
Superintendent
Brad Ebanks



Throughout the year, we have remained focused on developing our officers through enhanced training and leadership development, while also progressing efforts to increase staffing levels to ensure we have the resources necessary to respond effectively, prevent harm, and maintain public confidence. Investing in our people remains fundamental to delivering a professional and resilient police service.

Community policing continues to sit at the heart of our approach. Strong relationships, visibility, and trust within our communities are essential to preventing crime and addressing concerns early. Our officers remain committed to working collaboratively with residents, partners, and stakeholders to keep our communities safe. While 2025 has presented its challenges, I remain extremely proud of the dedication and professionalism shown by our officers and staff. As a relatively small service, we continue to deliver through teamwork and close cooperation with our law enforcement partners, both locally and internationally. Together, we remain committed to serving the Cayman Islands with integrity, professionalism, and a clear focus on the future.

Special Constabulary

Over the course of 2025, the Special Constabulary placed significant emphasis on strengthening the foundation of the organisation through a targeted recruitment drive and a comprehensive review of key operational challenges affecting the programme. Particular attention was directed toward identifying and addressing matters relating to volunteer insurance coverage and the consideration of an appropriate stipend structure for Special Constables, both of which are critical to ensuring sustainability, recruitment appeal, and the welfare of volunteer members. The initiative has now progressed into the active recruitment and development phase. The first recruitment cycle has been successfully completed, resulting in 29 candidates who have met the eligibility requirements to undertake Special Constabulary training. Moving forward, the programme will conduct two structured training cohorts.

Looking ahead, the long-term strategic objective is to further expand the Special Constabulary to a complement of approximately 100 officers. This expansion will enable the Special Constabulary to provide structured support across a variety of operational areas within the service.

Women in Policing

The Women in Policing (WiPN) at the RCIPS, continued its work to support, empower, enable, and inspire female officers and staff. It aims to eliminate gender stereotypes, increase female leadership, and promote equity within the RCIPS.



L-R: WiPN Chairperson: Inspector Joleta Wolliston, Vice-Chair: Committee. Sergeant Nassaria Thompson, Secretary: Constable Kaffion McLaughlin, Assistant Secretary: Communications Officer Karen Westfield and the 'He for She' Representative: Inspector Antonio Hanna.

2025 INTERNATIONAL ASSOCIATION OF WOMEN POLICE (IAWP) 2025 CONFERENCE

ACP Rob Atkin and Superintendent Wendy Parchment joined the delegation of BOT WiPN Award-winning officers and other BOTs colleagues made a powerful impact at the 2025 International Association of Women Police (IAWP) 2025 Conference in Glasgow, Scotland, thanks to combined support of the UK Foreign, Commonwealth & Development Office (FCDO) and individual BOT funding. During the conference comprising operational learning on violence against girls and women, networking and collaboration alongside visibility and recognition; BOT delegates led a session, titled “From Vision to Reality: Embedding Gender Equality in International Policing.”

The RCIPS WiPN in turn sits within the British Overseas Territories (BOT) WiPN Committee.



In April 2025, Sergeant Elizabeth Owens of the RCIPS was appointed as the new Chairwoman of the British Overseas Territories Women in Policing Network (BOT WiPN)

Overleaf: One of the RCIPS helicopters in flight

Superintendents



LLOYD MARRIOTT
PORTFOLIO: GOVERNANCE



ROJE WILLIAMS
PORTFOLIO: SERVICE DELIVERY



ADRIAN SEALES
PORTFOLIO: OPERATIONAL SUPPORT

Superintendents



WENDY PARCHMENT

PORTFOLIO: CRIMINAL JUSTICE & SECURITY



PETER LANSDOWN

PORTFOLIO: CRIMINAL INVESTIGATIONS



RICHARD BARROW

PORTFOLIO: PUBLIC PROTECTION

Overleaf: L-R Premier the Hon. Andrew Ebanks, Pilot Darren McLean, and Deputy Governor the Hon. Franz Manderson on the occasion of Pilot McLean's first official flight as a member of the RCIPS





Portfolio: Governance

Governance Unit

The Governance Portfolio consists of the Governance Unit, Data Protection Unit, Freedom of Information (FOI) and Crime and Performance Management Unit.

In 2025, the heads the Units within the Governance Portfolio worked in coordination with other heads of: Human Resources, Finance, Estates & Procurement and Fleet & Stores to deliver strategic outcomes e.g., recruitment of local and overseas officers, salary alignment project, review of work system and processes and the review and development of policies and Terms of Reference to strengthen work processes.

The Governance Unit provides corporate workforce oversight and operational assurance across the RCIPS, ensuring frontline resilience, performance management, leave compliance and station governance are delivered in line with force policy.

The strategic Risk Management Team and the Policy Team also work out of the Governance Unit with primary responsibility for enterprise risk management and policy development and reviews respectively.

The Governance Unit provides assurance to senior leadership that officers are effectively managed, resources are accurately accounted for, operational units operate within approved governance and policy frameworks, and risks are appropriately identified and managed.

The notable achievements align with various policing priorities including: to prevent and tackle crime; to modernise the police service; more efficient resource use; to improve public confidence; and to protect vulnerable and at-risk people.

Core Function	Task Description	Operational Impact	Outcome
Attendance & Leave Auditing	Review and track daily deployment report to aid the audit process	Ensures frontline officers are available and deployable	3300+ daily reports reviewed for 2025
	Conduct monthly MyVista leave audit	Ensures frontline officers are compliant with leave management	A total of 1620 leave audit conducted for 2025; Between 127-145 officers audited monthly.
		Improved accountability and Governance	Total of 340 input into MyVista from auditing. Results in “potential” stop loss of 127K.
Performance Management Oversight	Reviewed Performance agreements, Check-Ins and Assessments re: my Vista requirements	Improves accountability and supervision of officers	Aided in the RCIPS achieving a targeted completion rate of 88% in its 2025 performance agreement.
Performance Management Oversight	Conduct quarterly performance management check-ins, escalating delinquent officers	Improves accountability and supervision of officers	Aided in the RCIPS achieving a its targeted completion rate in its 2025 performance agreement.
Station Inspections	Researched and designed a station inspection procedure	Identifies governance and compliance risks early	Complete procedure surrounding station inspection was put into use in 2025.
	Conduct an ICT communication device thematic inspection	Identifies governance and compliance risks early	29 units inspected under the introduction of the thematic ICT equipment
	Independent review of the CI Fire Alarm System re: Office of the Ombudsman recommendation.	Improves accountability and supervision of officers and identified Governance Risk	Actionable recommendations have been taken.
Resilience Assessments	Conducted monthly frontline resiliency assessment in conjunction with audits	Highlights staffing risks impacting response capability	Monthly reports highlight resilience on the frontline; escalations to managers where there are breakdowns.
Special Leave Processing	Process maternity, paternity and special leave	Supports officer welfare while maintaining staffing levels	A total of 5 applications processed, significantly lower than previous years.
Governance Board Support	Prepared papers, record decisions and issue actions	Ensures transparency and delivery of leadership decisions	Board packs produced; actions tracked.
HR & Audit Liaison	Reviewed and circulates POCS audit findings re: Cost Center/Managers.	Ensures accountability and organizational learning.	Audit findings issued and followed upon in relation to 500+ records.
Service Deployment Management	Maintain live record of officer locations, unit postings and availability.	Ensures commanders and training unit know exactly who is available.	All HQ directives on movements and posting accurately captured in updated Service Deployment.
Risk Management	Implement a risk assessment & monitoring framework that identifies and reports risks.	Ensures stronger governance. Improves decision-making and operational resilience	Completion of portfolio risk registers that informed Organisational Risk Register.
Policy Development and Review	Develop, review, and maintain organisational policies.	Ensures clear operational direction, efficiency, accountability.	New ToRs developed and implemented New policies developed



Professional Standards Unit (PSU)

The Professional Standards Unit (PSU), led by Detective Inspector Ian Lavine, assisted by four team members, is responsible for maintaining high standards of conduct and discipline among police officers.

The Unit works to ensure that the integrity and ethical standards expected of police officers are upheld, and that any breaches of discipline or professional conduct are addressed in a fair, impartial, and professional manner.

Notable Achievements – During 2025, the PSU made positive contributions toward: improving public confidence in policing. This was further achieved through the facilitation of informal resolutions arising from public complaints; thereby demonstrating, accountability, transparency, and a willingness to engage with the concerned members of the public. This strengthened trust and confidence in the RCIPS.

The PSU progressed disciplinary tribunals involving 20 officers. These tribunals not only addressed matters of discipline but also provided opportunities for officer development and learning.

Looking Forward – The PSU plans for 2026 include:

- Increasing the use of informal resolutions for appropriate public complaints referred by the Office of the Ombudsman, ensuring proportionate and timely outcomes; Progressing misconduct and disciplinary matters in a timely manner, thereby ensuring procedural justice; and
- Implementing an early intervention framework to identify emerging conduct, performance, or welfare concerns.





Data Protection (DPU); Records Management (RMU) Units

The Data Protection / Freedom of Information (FOI) Unit led by Manager Stacey-Ann Morant supported by one staffer, is responsible for implementing and maintaining compliance with the Data Protection Act (2021 Revision) and the Freedom of Information Act (2021 Revision). This includes ensuring that the requirements of the CI Data Protection Policy and FOI obligations are effectively implemented and adhered to across the Office of the Commissioner of Police (OCP).

Notable Achievements - In 2025, the Unit successfully delivered training to over 63 staff members, with additional sessions planned for the New Year.

Through collaboration with internal and external partners, Memorandums of Understanding were developed to facilitate the lawful sharing of information in compliance with relevant laws, policies, and standards.

The Unit also:

- built and maintained strong relationships with partner organisations and conducted ongoing communications to promote awareness and sensitisation around data protection and FOI responsibilities;
- approved a Records Management Committee to handle challenges;
- developed an Information Security Policy to enhance governance of our information assets; and
- ensured records were reviewed and logged for approved destruction within multiple areas.

Looking Forward - The Records Management programme is continuing apace and the organisation continues to dispose of records legally in compliance with National Archives Law and guidance



Freedom of Information Unit (FOI)

The FOI is led by Chief Inspector Raymond Christian.

Between the 1st of January and 31st December 2025, the FOI Unit received 77 FOI requests, which is a 32% decrease over 2024's 114 requests. This decrease is primarily attributed to a 14% (43) decrease over 2024's traffic-accident-civil-litigation requests of 50. The other 18% (decrease) is an aggregate quantity of the requests related to HR, firearm, crime and traffic statistics etc.

Two of the 77 requests are still open. One relates to bails, warrants and pending cases, and the other one relates to DUI statistics.

Nine of the 77 requests were granted in full, 47 were granted in part, 15 were exempt, two were administrative closures, one was no records found and one was an unreasonable diversion of resources.

Of the nine granted in full, four related to HR, one firearm statistics, one statistic on the Court's sentences for road deaths, two on crime and one on traffic statistics, respectively.

Of the 47 granted in part, 43 related to traffic-accidents civil litigation, one the applicant's police report, one an industrial accident, one crime statistics involving tourists and one crime, missing persons, the establishment of RCIPS and on RCIPS' expenditure.

Of the 15 exempt, six related to traffic-accidents civil litigation which were sub-judice, eight traffic- accidents' civil litigations were under police investigations, and one for access to a third party's personal information.

Of the two administrative closures, one related to HR which was dealt with under the Data Protection Act, and the other one the applicant was referred to the RCIPS Criminal Records Office where they would have to pay for their Police Report. "No records found" related to an officer's body camera of a person's arrest, and "unreasonable diversion of resources" related to crime statistics of individuals in the Cayman Islands.

There were no Internal Reviews or Appeals made to RCIPS' Commissioner of Police or the Office of the Ombudsman, respectively, by applicants for 2025.

A photograph of two police officers in white uniforms. The officer in the foreground is a Black man with glasses, looking down at a document. The officer in the background is a Black woman, also looking down at the document. They are both wearing white shirts with blue epaulettes and a red and yellow striped sleeve patch. In the top right corner, there are three blue hexagons of varying sizes.

Portfolio: Service Delivery

The Major Events Planning Unit (MEP)

The Major Events Planning Unit (MEP) is a small, cohesive, and highly collaborative team led by Sergeant Patree Walcott (pictured with team member PC Norman Banfield) assisted by a team of three, which undertakes the function of the RCIPS which coordinates any events that fall outside the scope of routine policing. The Unit collaborates with interdepartmental units, government departments, statutory authorities, event organisers, and the public to ensure safe events, minimal policing disruption, and sustained public confidence.

Uniform Operations



George Town Police Station (GTPS); West Bay Police Station (WBPS); Eastern Districts Police Stations (BTPS; NSPS; EEPS); Cayman Brac and Little Cayman Police Stations (CBPS & LCPS)

The Service Delivery, Uniform Operations continued to deliver a visible, responsive, and community-focused policing service throughout 2025, aligned to the organisation's vision of "Making the Cayman Islands Safer."

Operating within an increasingly complex environment characterised by population growth, high visitor volumes, evolving criminality, and rising public expectations, Service Delivery operations remained the backbone of frontline policing. The teams maintained operational resilience while advancing strategic priorities across response to calls for service, crime prevention, road safety, community engagement, and safeguarding.

Key achievements in 2025 included:

Sustained high-visibility patrol presence across all districts; enhanced response capability and incident management performance; targeted enforcement against violent crime, domestic incidents, drugs, and anti-social behaviour; and strengthened community trust through engagement and partnership working.

The teams demonstrated adaptability, professionalism, and commitment to public service, despite ongoing pressures relating to demand, resourcing, and workforce experience.

Performance Snapshot 2025:

- High Demand Environment – rising incidents
- Strong Enforcement Activity – arrests and proactive policing increased
- Road Safety Risk – collisions remain a critical concern
- Improving Community Engagement – increased visibility and trust
- 4000 active RMS reports – over 80% improvement in updates.
 - Outcome: annual statistics completed ahead of schedule. Case management and victim contact updates.

Workforce Strain – resourcing and experience gaps persist.

Demand Profile

Service Delivery policed a dynamic and demanding environment:

- Resident population exceeding 80,000
- Over 1.5 million annual visitors (air and sea)
- High-density urban policing in George Town
- Expanding residential and tourism developments



Demand drivers included:

- Public order and anti-social behaviour
- Road traffic incidents and enforcement
- Domestic incidents and vulnerability-related calls
- Night-time economy policing
- Major incidents and critical response

Incident and Crime Context

Based on operational trends:

- Over 3,000+ monthly incidents managed on average
- Approximately 150+ recorded crimes per month
- Significant demand in:
 - Public disorder
 - Domestic-related incidents
 - Traffic collisions
 - Noise complaints and community disputes

Uniform Operations remained the primary first responder across all categories.

Operational Performance

Emergency Response and Incident Management

- Maintained 24/7 response capability across all districts
- Continued prioritisation of emergency response times
- Improved deployment coordination through supervision enhancements
- Increased focus on risk-based incident grading and triage

Outcome: Timely intervention in critical incidents, contributing to life preservation, crime disruption, and public reassurance.

Public Order and Community Safety

- Effective policing of:
 - Night-time economy through high-visibility patrols in crime hotspots
 - Public events and festivals
 - Spontaneous disorder incidents
 - Arrest and disruption of priority offenders
 - Use of graduated and proportionate use of force

Outcome: Maintained public safety and minimised disorder-related harm.

Protection of Vulnerable Persons

Uniform officers were often the first point of contact for vulnerable individuals:

- Domestic violence incidents
- Child safeguarding concerns
- Mental health crises
- Missing persons
- Close coordination with: Family Support Unit, social services and health partners.

Outcome: Enhanced safeguarding response and improved victim care at first contact.

Workforce and Capability

Staffing Overview: Approximately 150 frontline uniform officers (operational estimate)
Supported by: Supervisors (Sergeants/Inspectors); specialist roles (traffic, firearms, K9 support). Key Workforce Challenges include: experience gaps among Constables; high operational tempo and fatigue risk; recruitment and retention pressures and increasing complexity of incidents.

Training and Development

Continued emphasis on: officer safety training, public order capability, safeguarding awareness, leadership development for supervisors, and 1 x Inspector's Development Session completed. Outcome: progress toward a more skilled, professional, and resilient workforce.

Technology and Operational Support

Advancements included:

- Improved command and control systems
- Increased use of data and intelligence products
- Expansion of digital communication tools
- Trial Use of Body Worn Cameras

However, challenges remain in legacy systems, integration across platforms, and real-time data accessibility.

Outcome: Technology increasingly supports decision-making but requires further investment.

Partnerships and Collaboration

Uniform Operations worked closely with: Government agencies, HM Customs & Border Control, social services and health providers, and community organisations. Key benefits were joint problem-solving, improved safeguarding outcomes, and coordinated response to major incidents.

Key Challenges in 2025 included rising demand vs. limited frontline resources; increasing complexity of crime and vulnerability; maintaining response standards during peak demand; workforce experience and supervision gaps; and Infrastructure and fleet pressures.

Strategic Priorities for 2026 for Uniform Operations:

- Enhancing frontline capability
- Targeted retention strategies
- Strengthening supervision and leadership
- Developing specialist skills
- Improving response and demand management
- Smarter deployment models
- Enhanced call handling and triage
- Data-driven decision-making
- Technology and infrastructure
- Modernising systems
- Improving mobility and connectivity
- Enhancing officer efficiency

In 2025, Uniform Operations remained central to delivering the RCIPS mission of protecting communities, preventing crime, and maintaining public safety. Despite increasing demand and evolving challenges, the teams demonstrated Strong operational performance, Commitment to professionalism, A clear focus on community needs. Continued investment in people, technology, and partnerships will be critical to sustaining and enhancing service delivery in 2026 and beyond.



Highlight on the Sister Islands

The Sister Islands' police stations employ a total of 15 full-time staff members under Chief Inspector Leslie Laing-Hall, Area Commander. The Cayman Brac Police Station is located on Kirkconnell Street in Stake Bay, while the Little Cayman Police Station is on Spot Bay Road. The core objectives remain: securing the Cayman Islands, ensuring safe communities and delivering professional service. These align with the RCIPS's mission to provide 24/7 policing, including high-visibility patrols, emergency response, and collaboration with partners like Customs & Border Control (CBC). This structure supports full-time coverage, overseeing both islands.

Notable Achievements -

- Stations' Enhancements such as Replacement of Radio Frequency Identification device, IT upgrades, PDF signing pads, and CCTV installation
- Vehicle replacement (Little Cayman) and Recreational parking improvements (Cayman Brac)
- Community Engagement ongoing interactions by shift officers and the Community Safety Officer
- Over 80 pieces of actionable intelligence submitted to the Security Intelligence Unit (SIU);
- Community meet-and-greets (13–17 October 2025) and Existing Neighbourhood Watch groups in Spot Bay and Kings Point (Cayman Brac)
- 3 October 2025: High-visibility Day of Action with Grand Cayman support and CBC saw three arrests for drug offenses (cocaine and ganja) while the 20–21 November 2025 Multi-agency Day of Action resulted in the recovery of suspected crack cocaine, ganja, and over CI\$30,000 in cash (suspected drug proceeds) with two males arrested.

These efforts targeted drug activity, anti-social behavior, and illegal drugs, reflecting proactive responses to community concerns including acquisitive crime spikes wherein burglary, theft, and anti-social behavior addressed through increased patrols, intelligence gathering, and multi-department operations.

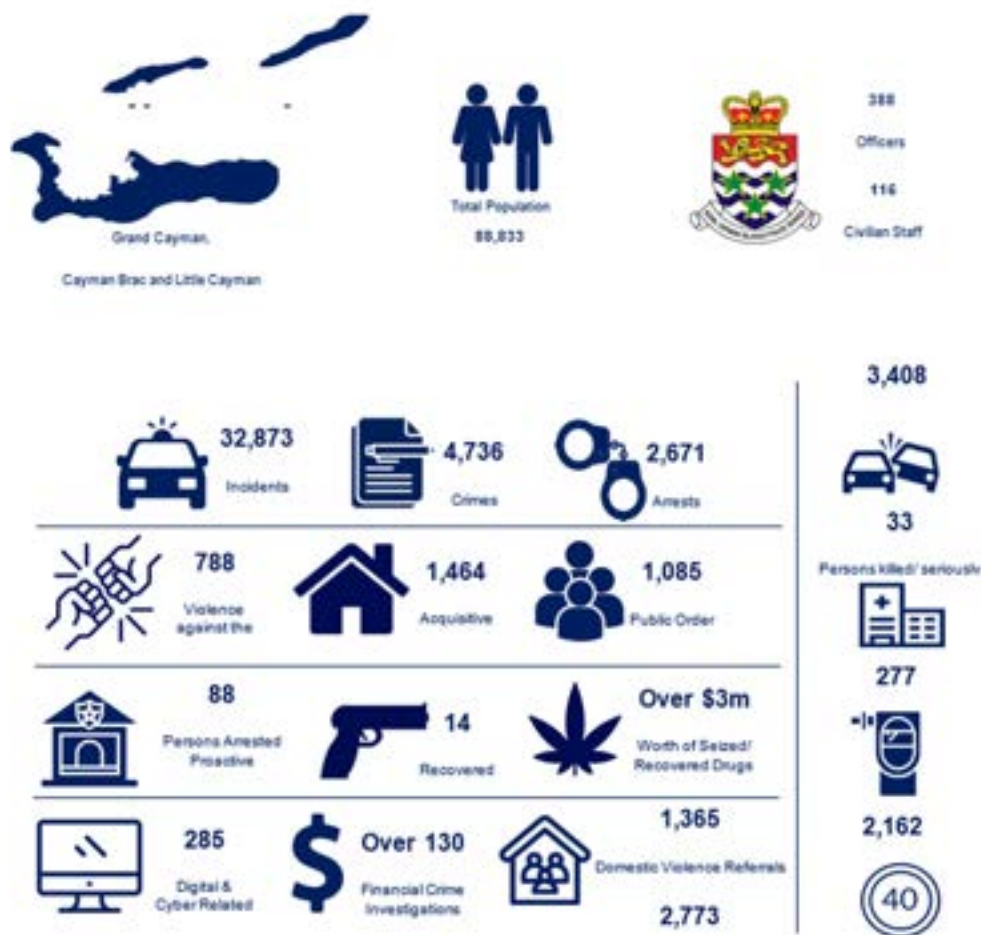
Looking Forward - Goals in 2026 include to boost officer morale and provide guidance to develop a young service; expand Neighbourhood Watch groups across the Sister Islands; and ongoing proactive operational orders targeting hotspots (e.g., Spot Bay, Warbler Road, Scotts Dock, Walton Drive, Dixon Road, Legend Drive) to combat drug use and anti-social behavior.

2025 Snapshot: Law enforcement by the numbers

For a more complete set of statistics please refer to:

The 2025 Crime & Traffic Report www.rcips.ky/crime-info/crime-statistics/

The 2025 Economics & Statistics Office (ESO) Reports www.eso.ky/reports.html



Overleaf: Little Cayman's two police officers, PC Patricia Sevik and PC Marvin Hinds, patrol at Point of Sand



Community Policing Unit (CPU)

The CPU consists of 19 full-time staff members under the leadership of Inspector Ian Yearwood. The Unit drives the proactive engagement of the RCIPS with the community throughout the Cayman Islands. Community Officers are assigned to various communities, or “beats”, throughout the districts, and seek to identify and address common public safety concerns through collaborative partnerships and meetings with community members and groups.

According to the principles of neighborhood policing, which is broadly practiced in many jurisdictions, including the US, the UK and the Caribbean region, where neighborhood officers are assigned on at least a semi-permanent basis to a specific beat area, this style of policing allows officers to gain trust with community members.

In the longer-term, this trust is strengthened and yields broad and deep relationships between police and residents which resulting both parties working in partnership to solve and prevent crime.

On a given day, an officer could be working on anything from collaborating with the National Roads Authority to install speed bumps on a residential street, to meeting with the Department of Agriculture to address stray dogs in a neighbourhood, engaging with a local council or school to establish an after-school programme for children in a community which needs one.

CPU officers are well-versed in a variety of issues and have in-depth knowledge about what is required on a practical level to solve recurring community problems.

These officers work with various partners to make their communities safe and confident. Community Police Officers work with a various CIG entities and other external partners, in addition to internal partners with RCIPS.

In September, part of the CPU was collapsed to facilitate and provide assistance to frontline officers due to frontline shortages.



L-R SPC Stephen Myers, Sgt. Nakea Mendez and Insp. Leslie Laing Hall. In 2025, SPC Myers was formally commended by SJACPS principal Mrs. Jovanna Wright, not just for his role in organising the PTA Community fundraiser, but his daily presence at the school as part of their Breakfast Club. His actions are another example of what can be achieved when working with our communities, for our communities.

Notable Achievements –

- Policing Major Events, including the General Election
- Swearing of Members at the Parliament Building
- CIFEC Walk Run
- Pride Cayman Parade
- Cayman Street Food Festival
- Cayman Easter Camping
- Continued development of Neighbourhood Watches – new Watches were established and existing groups supported.
- Support in schools wherein the Unit continues to play its part with two School Resource Officers (SROs) at John Gray High School and Clifton Hunter High School
- Court Warrants – executed over 150 in 2025
- Joint partnerships with other agencies across the Cayman Islands – the Unit took part in approximately 12 partnerships with WORC, CBC, and the DCFS.

Looking Forward – The feedback from the general public is positive. The CPU unit will continue to be impactful as we uphold the Vision and Mission of the RCIPS and continue to work towards a World-Class Civil Service.





Portfolio: Operational Support Air Operations Unit (AOU)

The Air Operations Unit (AOU) authorities and permissions are held by the Commissioner of Police as the Civil Aviation Authority Cayman Islands (CAACI) Accountable Manager. The Unit is led by Inspector Neil Mohammed supported by a team of nine. The primary role of the Unit is local provision of Aerial support to land based police units, Maritime Border Protection, Casevacs and Medevacs, Aerial support/ Search and Rescue service to CI Coast Guard, Hazard Management and CI Regiment, Marine Conservation and any other Government taskings which include overseas deployments to provide aid as required.

The AOU currently operates two Airbus H145 Helicopters, X ray 1 and X ray 2, which are crewed by a Pilot along with two Tactical Flight Officers utilizing specialised police mission role equipment including: Wescam MX10 camera, daylight and Thermal Imaging; SX7 Searchlight; Public Address system and Emergency Floats.

Notable Achievements - A total of approximately 486 hours was flown during 2025. Local Flights consisted of proactive high visibility taskings, medical transfers, reactive crime response, reactive search and rescues and taskings by the CI Coast Guard Operations Rescue Coordination Centre.

	2024	2025	Variation
Total Flight hours	486	486	Nil
Flights conducted	447	366	-81
Police Taskings	265	304	+39
Reactive Response	104	94	-10
Search/Rescue/ORCC	45	62	+17
MOU Response	Standby	2 deployments	+2 deployments
Medevacs	31	22	-9
UAV/Drone	237	285	+48

Drone Unit/ UAV/SUA - The RCIPS AOU also has UAV/SUA capability with 25 RCIPS staff being CAACI authorised UAV pilots as follows: The Authorised Drone pilots conducted 285 taskings for 2025 to include area searches, coastline searches, officer safety tasking and support including flights for entities such as C.I. Fire Service, Dept. of Environment and a deployment to Anguilla in support of operational policing.

Medevacs - 22 Medevacs were conducted between Grand Cayman and the Sister Islands. HSA medical staff accompanying the helicopter crew on these transfers are provided specific safety training directed at working around helicopters to ensure safe operations.

Operations and Deployments

Operation Event Horizon 2025 – participation; two Deployments to Turks and Caicos: one in support of Police and National Security Operation Mightier, in January; the other in support of Police and National Security Operation Dragon; RCIPS Authorised Drone Operator deployed to Anguilla in support of Firearms operations, in May.

Looking Forward – Continuation of ongoing projects including:

- The development of another Caymanian for Helicopter Pilot training and succession
- Further development of Unit Aviation SAR Management, SAR training with CI Coast Guard
- Hoist training and certification
- Review of Aerial platforms for AOU ISR service delivery
- Further Humanitarian Assistance and Disaster Relief Training with CI Regiment and Hazard Management Cayman Islands.



The RCIPS Air Operations Unit Team





Firearms Response Unit (FRU) & K9 Unit

The Firearms Response Unit (FRU) continued to provide 24/7-armed response coverage to safeguard the Cayman Islands. In 2025, the Unit focused on swift interventions for weapon-related incidents and proactive patrols in high-risk areas. Beyond standard response duties, the FRU successfully collaborated with the CI Coast Guard and CTF to disrupt drug activities on land and sea. We also maintained a focus on enhancing local capabilities through specialised training and supporting our regional partners. The Firearms Response Unit (FRU) Staffing consists of 33 officers led by Inspector Fernando Soto.

Notable Achievements included – Strategic Assessment & Policy – In 2025, the unit successfully completed the Armed Policing Strategic Threat and Risk Assessment (APSTRA). This crucial review allowed us to evaluate its current standing and prepare for future demands. Key outcomes of the APSTRA included: Identification of essential equipment upgrades; A comprehensive review and revision of the Firearm Policy and Updates to Standard Operating Procedures (SOPs) to ensure they meet modern standards and safety requirements.

The FRU also maintained a high level of operational tempo throughout the year. Key deployments and activities included: Cayman Brac Deployment: Officers were deployed to Cayman Brac for a four-week operation. This mission successfully tracked and located dangerous individuals who had made illegal landfall.

Regional Support (Anguilla): Following a request for assistance due to an upsurge in violence, 6 FRU officers were deployed to Anguilla to assist local authorities in upholding law and order.

Crime Prevention: The unit continued 24/7 patrols in "Hot Spot" areas to disrupt criminal activity. This resulted in the continued recovery of illegal firearms and the arrest of dangerous wanted persons.

K9 Unit Activity – the K9 Unit underwent significant assessment and restructuring in 2025. The Unit currently has 5 dogs: 3 Certified and operational dogs; One New dog (arrived with the new K9 Sergeant); one Dog pending retirement. Retirements: We saw the retirement of K9 Shadow after a long period of service. Certification: An external company was brought in to assess and certify all current K9s and handlers to ensure high standards.

Looking Forward – In the coming year, our primary focus will be on: continuing to structure the units for maximum efficiency; delivering professional, high-standard training to our officers; and providing a professional product that ensures the safety of the people of the Cayman Islands.

Traffic & Roads Policing Management Unit (TARPMU)



The Traffic and Road Policing Management Unit (TARPMU) consists of 20 staff members led by Officer in Charge Inspector Andrey Tahal. The Unit comprises two sub-Units: proactive traffic enforcement and investigations, and reconstructionists who investigate and provide reports for serious/fatal investigations. The TARPMU aims to reduce collisions, poor driving, and community concerns, with a primary focus on decreasing fatal crashes and serious injuries to improve road safety.

Notable Achievements - The National Road Safety Strategy (NRSS) in 2025 builds on progress from the Road Safety Campaign, which worked with RCIPS, the Traffic Management Panel, NRA, and DVDL. Operation Clyro and Operation Winter Guardian were launched to improve safety by identifying and prosecuting traffic violations, focusing on safe driving behaviours. A media campaign accompanying enforcement efforts aims to increase awareness; RCIPS partnered with Everything345 social media group targeting youth, and traditional outlets like Radio Cayman and Island FM discussed Operation Clyro and gave safety tips. High Impact Media promoted messages on digital billboards and screens at strategic locations, helping reach a wide audience.



Portfolio: Criminal Justice & Security

Process Unit

The RCIPS Casefile Processing Unit, led by Inspector Kevin Ricketts and comprising eight officers, is responsible for the management and integrity of the totality of police service files. The Unit ensures that all criminal and traffic case files are properly received, organised, maintained, and archived in accordance with established policies and legal requirements. The Unit plays a critical role in supporting effective case resolution, judicial processes, and organisational accountability across the Service.

Notable Achievements – In 2025, the Unit focused on strengthening casefile governance, improving file lifecycle management, and enhancing collaboration with criminal justice partners. Objectives achieved included the sustained processing and submission of criminal and traffic casefiles for review and ruling, improved file closure and archiving practices, and continued support to the Office of the Director of Public Prosecutions; A key initiative in 2025 was the re-launch of the Criminal Justice and Security Casefile Review and Consultation Sessions via Zoom on 26 March 2025. Four sessions were conducted over two days and were well received by participants. Senior leadership commended the initiative and recommended recording future sessions and exploring a podcast platform to further support continuous learning for frontline officers.

Government House

The Government House staff's core duties and responsibilities are to provide 24-hour security for the Governor's Residence, facilitate transportation of Her Excellency the Governor in her official capacity, and to manage the movement of staff and visitors (over 1,000 per year on average) entering and exiting the premises. The team is strategically led by Inspector Kevin Ricketts supported by 10 Auxiliary Constables, who operate within the Criminal Justice Portfolio.

Notable Achievements – AC Winchester Simpson, who, during a routine tour of duty, detected a gas leak on the premises; and AC Hugh Bailey, who intercepted a burglary in progress along the West Bay Road; The team successfully provided security services for the King's Birthday Party held at Government House on June 13, 2025, which was attended by over 500 people. The team's performance in ensuring effective crowd and traffic management was commended by the Governor and other dignitaries; also, successful provided security services for UK Minister Stephen Doughty and his delegation during their visit from September 19 to 21, 2025.





Court Protective Services Unit (CPSU)

The RCIPS Court Protective Services Unit comprises a team of eight led by Sergeant Sarah-Joy Bodden. The Unit is responsible for providing security and policing services at the C.I, Law Courts.

The Unit's core functions include:

- Ensuring the safety of judicial officers
- Executing warrants and serving summonses on site
- Managing defendants and prisoners, including prisoner transfers from court to their respective remand locations
- Maintaining order within courtrooms
- Managing access control and securing court facilities
- Overseeing CCTV operations
- Screening individuals and packages
- Liaising and coordinating with internal and external stakeholders

Notable Achievements – In 2025, the Court Protective Services Unit delivered key outcomes aligned with the RCIPS 3-Year Strategic Policing Plan (2024-2026), with a focus on safeguarding the administration of justice, enhancing operational effectiveness, and strengthening public confidence in policing within the court environment.

Improved coordination with the Judiciary and other stakeholders such as His Majesty's Prison, the delivery of structured operational planning for high-profile and sensitive cases, and strengthened emergency and incident response protocols.

Operation OLIVE and KELLS highlighted the decisive leadership and operational effectiveness of the Law Courts Security Team, working in close coordination with the ACP, TFC, SIU, and Firearms Response Unit.

A robust security framework was implemented that mitigated threats to life, prevented potential escape and disorder, and maintained full control of the court environment.

A credible threat against a Judicial member was identified ahead of a sentencing hearing, prompting an immediate risk and threat assessment and the implementation of enhanced security measures. The defendant was swiftly remanded to HMP.



Cayman Islands Detention Centre (CIDC)

The Cayman Islands 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 staff under the leadership of Inspector Antonio Hanna.

Notable Achievements – The CIDC maintained safe and secure custody operations; ensured compliance with detention time limits and statutory safeguards; effectively managed high bail and arrests; strengthened inter-agency coordination (hospital and deportation cases); and recorded minimal adverse incidents relative to volume.

Custody throughput remained steady despite demand fluctuations, with the highest month being December, and the lowest being June. In addition, custody staff facilitated between 15 and 31 statements per month, supporting investigative teams under time-critical conditions.

Processing efficiency was maintained while safeguarding and evidential standards were upheld.

Arrest volumes remained steady throughout the year, averaging approximately 220 arrests per month, with notable seasonal peaks.

Bail decisions represented the largest proportion of custody activity and played a key role in managing detainee flow. High bail throughput reflects: Effective risk assessment and custody decision-making; Increased reliance on bail to manage investigative timelines; and Pressure on detention space. The scale of bail activity underscores custody's central role in balancing investigative necessity with detention proportionality.

Looking Ahead – Case Progression Reduce prolonged detentions through earlier charging decisions; Mental Health Pathways Strengthen diversion processes to reduce hospital demand; Data & Analytics Improve forecasting and demand planning capability; and Resilience Planning – Enhance preparedness for peak operational periods.



Portfolio: Criminal Investigations

Criminal Investigations Unit (CID)

The CID is under the command of Superintendent Lansdown, with a total staff complement of 26. The CID General includes the localised units of George Town, West Bay, and Bodden Town, along with the Major Incident Room (MIR) and the Family Bereavement Unit (FBU). The primary mandate of the CID is to investigate serious and complex criminal offenses under the jurisdiction of the Grand Court.

The Unit's ambit includes, but is not limited to: homicides and attempted murders, robberies, aggravated burglaries, high-value thefts, serious assaults and wounding, firearm-related offenses, sexual crimes, and high-risk Missing Persons (MISPER) cases.

The Unit maintains a diverse workforce characterised by a broad range of nationalities, ages, and specialised skill sets. A significant portion of the staff are in the senior stages of their careers, possessing over 20 years of policing experience. This veteran presence provides a critical mentorship framework for newer officers. Notably, the inclusion of Spanish-speaking officers has proven invaluable in facilitating communication with victims and suspects in a multicultural environment.

Notable Achievements - In line with the RCIPS 3 Year Strategic Policing Plan, the CID has contributed to significant, measurable reductions in key crime categories during the 2025 reporting period; Burglaries decreased compared to the previous two years. Although a slight increase in robberies was observed, overall acquisitive and serious violent crimes declined for the year.

A key highlight for 2025 was managing Operation Swift, a complex arson investigation launched in April. This inquiry was notable for its innovative approach and needed extensive coordination among internal departments, external agencies, and international forensic experts. The investigation is nearing completion, and the file is scheduled to be submitted to the coroner later in 2026.

Looking Forward - The CID in 2026 aims to maintain the current downward trajectory of crime, to strengthen partnerships with external stakeholders and community groups to bolster crime suppression, and to continue to collaborate with the Training and Development Unit to implement comprehensive in-service training for all staff.



The Crime Task Force Unit (CTF)

The primary role of the CTF, which is led by Detective Chief Inspector Joseph Wright and comprises a team of 15, is delivering intelligence-led, proactive policing operations focused on the identification, disruption, and dismantling of organised criminal networks operating within and beyond the Cayman Islands.

The Unit primarily targets networks involved in the importation and distribution of illicit drugs and firearms, as well as human trafficking.

The CTF also has responsibility for investigating armed robberies at commercial premises where firearms are suspected to have been used, and also targets subjects who are suspected to be in possession of, and distribution of illegal firearms and ammunition.

Notable Achievements - the CTF prioritised targeted enforcement operations against high-risk individuals and organised criminal groups involved in serious criminal activity.

Operational objectives focused on intelligence development, disruption of criminal supply chains, and the removal of firearms and illicit drugs from circulation. These efforts resulted in multiple arrests, the successful progression of cases through the judicial system, and the continued dismantling of criminal networks impacting public safety.

In 2025, the CTF also conducted numerous intelligence-driven operations that resulted in the seizure of a significant number of illegal firearms and quantities of ammunition. Substantial amounts of ganja and cocaine were also recovered.

As a result of these operations, a number of serious and repeat offenders were arrested, with several convicted and sentenced to imprisonment, while others remain before the courts. These outcomes contributed directly to reducing the threat posed by organized criminal activity and enhancing community safety across the Cayman Islands.





The Financial Crime Investigation Unit (FCIU)

The FCIU is led by Sergeant Nevron Bradshaw supported by a team of six. The Unit provides an effective, domestically focused financial crime investigation service in respect of all types of economic crime, with the objective of protecting those working and residing in the Cayman Islands. The Unit works in tandem with CIBFI to investigate legal and natural persons, as well as organised groups, who seek to undermine the economic security of the Cayman Islands.

In addition, the FCIU supports other RCIPS specialist units and partner agencies by conducting parallel financial investigations aimed at recovering stolen assets and compensating victims of acquisitive crime. The Unit also contributes to the identification of emerging threats through reporting, horizon-scanning, and the completion of strategic assessments, particularly in relation to fraud, domestic money laundering mechanisms, and cyber-enabled crime.

Notable Achievements – Strengthening Community Engagement and Public Trust – Throughout the reporting period, the FCIU identified that the financial crime landscape is rapidly evolving and placed significant emphasis on enhancing community engagement and public trust. This was achieved not only through improved investigative output, but also through: Multiple media releases and public awareness campaigns; Live radio engagement sessions, social media messaging via the RCIPS Public Relations team, and video presentations; Active partnerships with community groups, banks, and other financial institutions; and In-person presentations at organized events, including ACAMS forums and community meetings focused on elderly and retired residents.

Rental Scam Prosecution – As part of its efforts to tackle and prevent financial crime, the FCIU concluded an investigation into a rental scam series involving multiple victims and widespread community impact. During the reporting period, the Director of Public Prosecutions charged the offender with several counts of obtaining property by deception. The offender pleaded guilty to all charges in July 2025.

During the year, the FCIU successfully restrained in excess of KYD \$4,000,000 in physical assets as part of ongoing financial investigations. The Unit also continued to partner with other RCIPS departments by providing specialist financial investigative support in furtherance of broader policing objectives.



The Cayman Islands Bureau of Financial Investigations (CIBFI)

The Cayman Islands Bureau of Financial Investigations (CIBFI) is a dedicated unit established as a response to the identified risk profile of the jurisdiction as a major International Financial Centre. It is led by Victoria Templeman and supported by a team of six staffers. Its primary functions include the conducting of complex, multi-jurisdictional economic investigations, with an emphasis on money laundering, countering the financing of terrorism, proliferation financing, targeted financial sanctions as well as asset recovery related to serious crimes with an international aspect. CIBFI takes the lead on those domestic and cross-border investigations that involve virtual assets.

CIBFI's remit is focused on investigating those persons, either legal or natural as well those organised crime groups, who seek to undermine the economic security of the Cayman Islands, either directly or indirectly, by abusing the country's financial systems. It does this in accordance with international standards, as prescribed by the Financial Action Task Force (FATF).

CIBFI continues to enhance engagement with domestic stakeholders, international partners and collaboration within both the public and private sectors to achieve their objectives.

Notable Achievements - CIBFI contributes to the jurisdiction's whole system response to the threat of money laundering, terrorist and proliferation financing through its national strategic responsibilities.

In 2025 this included significant contributions to the National Risk Assessment working groups, preparations for the 5th Round FATF Mutual Evaluation, informing Government policy and potential legislative changes through representation on various national steering groups and committees.

Looking Forward - CIBFI continues to enhance and consolidate its domestic and international partnerships, always striving for better coordination and cooperation to achieve our common goals. CIBFI has also explored further partnerships with the private sector, working in tandem on crime prevention messaging, technical investigation mechanisms and asset recovery solutions.

Crime Scene Investigation Unit (CSI); Exhibits Unit

The CSI is led by Investigator Tommy Taylor who is supported by a team of six, who are responsible for attending and securing crime scenes; documenting scenes through photographs, notes, and diagrams; and identifying, collecting, and preserving physical evidence, including fingerprints, DNA, weapons, and trace materials. CSIs carry out forensic processing using powders, chemicals, and specialised light sources. The Unit also includes a Fingerprint Expert, who is responsible for the analysis, comparison, and identification of fingerprint evidence recovered from crime scenes in support of criminal investigations.

The Exhibits Unit, led by Exhibit Custodian Nora Rankine supported by two staffers, achieved key milestones in exhibit management, purging, and operational improvements.

Notable Achievements - The CSI Unit faced a rise in burglaries and thefts but made significant progress with enhanced forensic methods; **Recruitments** - the appointment of a Crime Scene Manager, the recruitment of new CSI staff; **Technology upgrades** - The addition of the Crime-lite Auto Device gives our CSIs the ability to detect and visualize minute trace evidence, like fluids, fibers, and difficult fingerprints, with incredible precision.

Acquisition of FoxFury Scene Lights - Crime scenes don't wait for good daylight. These three powerful, portable scene lights are essential for providing the superior, shadow-free illumination needed for accurate photography and thorough scene searching on large or nighttime investigations; the formation of an Exhibit Management Team which conducted several meetings to identify risks associated with the Unit and to implement mitigation strategies; Completion of draft Exhibit Handling and Storage Policy and Exhibit Procedures Manual; Creation of a vehicle storage log; Conducted four Days of Action involving staff from the Criminal Justice Portfolio which organised and created additional storage space; a review of George Town Police Station (GTPS) storage facilities, with a report submitted to Service Delivery Managers for action. Finally, the team collaborated with the Data Protection Manager and her team to identify potential storage areas and to gain clarity on Office of the Commissioner of Police (OCP) disposal authority.

Looking Forward - A key objective is the continued development of local talent within the CSIU. The Unit will focus on fully training and developing two local interns into fully qualified Crime Scene Investigators, ensuring succession planning, skills transfer, and long-term sustainability of forensic services within the RCIPS. Exhibits will continue to seek additional permanent staffing to improve operational resilience, particularly during periods of approved leave.



Cyber Crime & Digital Forensic Hub (DFH)

This Unit is led by John Watson, who has a team of five. The 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.

Additional goals are to investigate cyber dependent crimes and provide support to cyber enabled crimes being investigated by RCIPS, CBC, ACC or any other Government Agency, to provide support to CI Government CISO, and to lead for online CSAM Investigations.

Notable Achievements – In line with the RCIPS 5P approach, our objectives for 2025 centred on combating cybercrime, cyber-enabled crime, and online scams through improved threat identification and operational response.

This was achieved through:

- The proactive use of intelligence and investigation, supporting frontline and specialist colleagues to identify offenders within the community and secure evidential opportunities from digital devices to enable positive criminal justice outcomes;
- Preventative interventions and community engagement, including social media activity, radio and television appearances, and keynote speaking engagements, designed to disrupt offending, protect businesses and individuals, and prevent community members from becoming victims of cybercrime; and
- Assisting in three high profile, multi device, investigations including working with partner agencies in other jurisdictions.

During 2025, DFH provided forensic support to 285 criminal investigations, of which 47 were cyber dependent crimes. This work involved the extraction and examination of 552 digital devices. A quarter of these investigations related to serious violence against the person, with sexual offences, drug offences, and firearms offences also featuring prominently.



The Security Intelligence Unit (SIU)

The Royal Cayman Islands Police Service is intelligence lead, with its core responsibility under the remit of the Security Intelligence Unit (SIU), and collaborates closely with a number of stakeholders, locally and internationally. The SIU is dedicated to provide strategic and operational Intelligence, to meet the needs of the RCIPS Strategic objectives including the review and analysis of crime patterns/trends, which may impact the safety and security of the Cayman Islands.

This Unit support the efforts of operational teams, to prevent, detect and disrupt serious criminal behaviour within 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 include: The SIU was involved in a number of intelligence lead operations, resulting in the recovery of several firearms and ammunitions, ganja and cocaine each with a high street value.

In the Cayman INTERPOL Sub Bureau for the period of 1st January – 7th November 2025, more than 35K emails were received via the INTERPOL email, and over 550 emails relating to INTERPOL from RCIPS Units, Local LEA's and Overseas LEA's received.

A backlog of incomplete tasks remains due to the extreme staff extractions from SIU Development leading to there being no single officer dedicated to INTERPOL tasks. However, INTERPOL Cayman has completed over 2K- IMSS / Trace & Locate checks; and over 30 ACRO checks. Eight notices published for 2025 bring the total for INTERPOL Cayman to 27, (Two Red, One yellow and Five Green).

There were five Notifications to CBC of intended travel of registered sex offenders from the USA and three iBIS submissions for 2025 with a positive links to eight outstanding cases in the Cayman Islands, which occurred between 2021 and 2023.

There were 145 Silver Notices sent to CIBFI and or FRA (these are notifications on persons who are subject to asset seizures). There were numerous information disseminations to RCIPS Units, CBC and other LEA's .



INTERPOL



Criminal Records; Security & Firearms Licensing

The Units are led by Inspector Denise Anderson, who is supported by a team of nine. Notable Achievements – The Units were busy with transactions undertaken including renewals, new applications, ammunition imports, exports, transfers and disposal culminating in over 364 discrete transactions; Total licensing transactions completed during 2025 for both renewal guards/technicians and new licenses for guards/technicians, and company renewals were over 1K. There were no new companies registered in 2025.

The Firearms Policy is currently been revised with the intention of the new policy being published soon. Looking Forward – The Unit is currently updating the Criminal Records Policy which should be completed June 2026.

Crime & Performance Management Unit (CRMU); Victim Contact Centre(VCC)

The Units are made up of four staff under the leadership of Inspector Denise Anderson, supported by Sergeant Winston Haye. The core functions are to manage and support RMS/JMS/and the Patriarch database, its users, and all other issues surrounding the database to protect the integrity of the data within; to research all databases for historic cases upon request from officers, or ODPP; to provide internal statistics when requested by other departments or officers for contract renewal; and to input all accident reports in the Accident Module all the while doing quality checks, audits and training.

The key functions of the Victim Contact Center (VCC) are to address queries and complaints made by victims and to bring them to a resolution; to refer complaints made to the relevant department or authority 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 matter; to provide quality assurance; to ensure that all officers comply 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 – In 2025, over 32K incidents were recorded in the RCIPS database compared to 34,939 in 2024; the number of reviews by the Victim Contact Centre officer over a two-year period was 3,741 in 2024 vs 1.2K in 2025. In 2025, the volume of emails sent to officers for updates or required action decreased. This reduction is attributable to improved data entry practices by officers and more frequent review by supervisors.

Media and Communications Unit (MCU)

The MCU, led by Communications Manager, Sergeant Jodi-Ann Powery with a team of two, is responsible for and carried out public relations duties, media liaisons and management and social media presence, website administration, internal communication and strategic communications for the Royal Cayman Islands Police Service (RCIPS) and to a lesser extent, the Cayman Islands Coast Guard (CICG) and the recently acquired Cayman Islands Regiment (CIR).

Notable Achievements – In 2025, two major incidents significantly impacted the community and required continuous crisis management communication: the sudden death of a well-known member of the community as a result of a vehicle fire, and the constant media coverage and conspiracy assumptions that required information verification and media management, tested the resiliency of the service; and the search and rescue operation for a missing man, who was a popular news reporter for the Cayman Compass, triggered the launch of the National Emergency Operation Centre, and assistance was rendered to the OCP Departments by the Hazard Management Team, who coordinated resources on our behalf, including police ground search and coastguard sea-based searches.

Throughout the year, the Unit also covered the murders, road fatalities, water-related deaths, and also several sudden deaths believed to be suicides.

The acquisition of Biizy Ltd as a social media marketing partner has led to tremendous growth on the two main social media platforms for the RCIPS (Instagram and Facebook). This is specifically important for the MCU because our main strategic priority is “Improving the Public Confidence in the Police”. The sentiments of the community about the police have also improved and have been captured in the comments and likes on various posts. Below is a table that shows the growth of RCIPS on social media in 2025 with Audience Reach:

Platform	Q1	Q2	Q3	Q4	Annual Total
FB Page Visits	35,483	698,134	1,343,990	1,417,054	3,494,661
IG Page Visits	3,552	352,400	453,000	565,000	1,373,952
Combined Reach	39,035	1,050,534	1,796,990	1,982,054	4,868,613

Total FB followers as at 31 December 2025: 14,000 (compared to 12,000 in 2024)

Total IG followers as at 31 December 2025: 7,230 (compared to 5,583 in 2024)



2025 Snapshots



In 2025 Superintendent Roje Williams (L) and Chief Superintendent Brad Ebanks (R) completed the UK College of Policing's flagship Executive Leaders Programme (ELP) and have since returned to the Cayman Islands, putting the knowledge gained to use in their respective roles.

Sergeant Cornelius Pompey represented the Cayman Islands at the Caribbean Federation of Police Welfare Association Conference (CPFWA), which was held in the British Virgin Islands in May, 2025. PS Pompey was elected as the First Vice President of the CPFWA.



Detective Constable Samantha Sillitoe has been instrumental in the RCIPS achieving 20 out of 27 homicide detections over the last eight years. This was one of the reasons she was awarded Cayman Islands Government Employee of the Month last year, and was put forward for the CIG Employee of the Year Award, at the ceremony in 2025.



Portfolio: Public Protection

Protective Services & Multi-Agency Safeguarding Hub (MASH)

The RCIPS Public Protective Services is led by Supt Richard Barrow. In line with the 2024 to 2026 RCIPS Strategic Priorities, this Unit embodies “Protecting vulnerable and at-risk people”, and comprises of the Multi-Agency Safeguarding Hub (MASH), and the investigation arm for Child Abuse (CA) and Domestic Abuse (DA).

The Unit does not investigate all RCIPS DA/CA matters; this is determined by levels of complexity, risk and harm. The MASH functions as both an intelligence hub as well as a decision-making forum. In partnership with Department of Children and Family Services (DCFS) it determines the appropriate level of support for the child and whether the matter is progressed as a single agency or joint investigation.

Notable Achievements – MASH referrals have increased year on year in both volume and complexity. The unit manages some of the highest risk for the organisation, including managing the information of missing children and perpetrators who abuse children. It is intended to review this working arrangement, staffing levels, training and its protocols in line with this increased demand; The Protective Services Unit undertakes high risk Investigations of DV and CA. Its role includes leading safeguarding investigations by early interventions as well as providing onward referral and signposting for survivors, victims and perpetrators of sexual assault for young and vulnerable persons.

There has been a refresh of the Domestic Abuse Policy and Missing Children Policy. There has been the introduction of the Domestic Abuse Risk Assessment form and the Philomena Protocol dealing specifically with High Risk Missing Children from the Care Homes (CAYS). A Child Death Policy has been introduced and is to be ratified. There is need for greater resourcing, training and investigating for on line child abuse and managing the offenders.

The complexity and case load increases year on year; there were over 200 investigations undertaken in 2025. The Unit also invests in prevention – including community outreach to schools, medical centers and charities, and assisting with safeguard protocols which also forms part of the team’s appraisal.



Wellness Unit

The first-ever Wellness Unit was established in July 2025 in alignment with Commissioner Walton's strategic objective to strengthen and expand staff wellness initiatives across the organisation.

Based at Governor's Square, the Unit provides a safe, confidential, and supportive environment where staff can access essential resources, guidance, and information related to mental health, well-being, and wellness activities.

The establishment of the Unit represents a significant step toward promoting a healthier workforce, supporting early intervention, and fostering a culture that prioritises the overall well-being of employees.

In 2026, the Unit will implement its Wellness Action Plan, aimed at actively engaging staff in a range of wellness-focused initiatives and activities. The Plan is designed to promote physical, mental, and emotional well-being, encourage participation across the organisation, and embed wellness as a core component of the organisational culture.

Training & Development

The RCIPS continues its commitment to upskilling staff in order to enhance capabilities and ensure operational continuity. This encompasses training from new recruits to the senior command team. Some examples from 2025 include:

- To further enhance professionalism within the Service, the Professional Standards Unit PSU collaborated with the Training & Development Unit, and facilitated seminars focused on the RCIPS code of ethics, standards of professional behaviour, and the code of conduct.
- The first Caymanian police helicopter pilot Captain Darren McLean returned to RCIPS Air Ops Unit following overseas secondments, and conducted his first operational patrol on 9th May, 2025.
- Two officers from the Financial Crimes Unit were sent to Bermuda for a "Train the Trainer" course on the Caribbean Overseas Territory Armed Response Vehicle (CBOT ARV) protocols. The goal is to train our local officers to a standard used across the entire region.
- Two Firearms Response Unit officers attended a CBOT ARV Upskill course and a Firearms Instructor Course. Notably, this included one female officer and one Caymanian officer, highlighting our commitment to diversity and developing local talent. Eight officers completed the local Taser Instructor Course; demonstrating our commitment to regional partners, three RCIPS officers facilitated a Firearms Refresher and Requalification course for police in Montserrat.
- All newly transferred officers to the Traffic & Roads Policing Unit received training in investigation techniques, while junior officers received mentorship and guidance to enhance investigative skills. Three officers attended the DUI Conference in Rhode Island; one attended a reconstruction seminar in Philadelphia.
- Sister Islands officers took part in training for: hurricane refresher, domestic abuse awareness, cybercrime and CID training (Parts 1–3).
- Two more members of the Government House completed driver training.
- CIDC team members participated in training for crisis intervention, legal standards, health and safety protocols, cultural competency and ILM Development Programmes and Group Workshops.

- CIBFI has encouraged continued professional development through training events, attendance and participation at both domestic, regional and international conferences.
- The CSIU has one Crime Scene Investigator Trainee, who is undergoing structured training to develop into a fully qualified CSI. The CSIU plans to deliver targeted training to custody staff on the proper use of the Livescan system, with specific emphasis on the accurate capture of fingerprints and mugshots. Additionally, forensic awareness training will be rolled out to newly promoted Sergeants and Inspectors, as well as officers based in the Sister Islands, to strengthen understanding of forensic processes and evidence preservation across the Service.

Examples of social media outreach throughout 2025 to recruit Caymanians to the RCIPS



RCIPS
RECRUITMENT OPEN HOUSE
CAYMAN BRAC

9AM to 12PM
Saturday, 3 May 2025

Kirkconnell's Market
(Parking Lot)

Find out who you can be with the
Royal Cayman Islands Police Service!

LEARN MORE AND APPLY: rcips.ky/newrecruits



RCIPS
RECRUITMENT OPEN HOUSE

9AM to 1PM
Saturday, 26 April 2025

Government
Administration Building
(Front Lawn)

Find out who you can be with the
Royal Cayman Islands Police Service!

LEARN MORE AND APPLY: rcips.ky/newrecruits



RCIPS

"I help make our roads safer."

PC Shemar Dawkins
Traffic & Roads Policing
Management Unit

Calling Caymanian Youth!
Serve your community and start your journey with the RCIPS.

Apply now:
rcips.ky/newrecruits



RCIPS

Calling Caymanians!
JOIN THE ROYAL CAYMAN ISLANDS POLICE SERVICE

Why Join?

The RCIPS is the leading law enforcement agency in the British Overseas Territories, and the region.

As a police officer, you'll get to do a job where you make a difference every day. You'll work as part of a team, doing a job where no two shifts are the same.

Apply to join, and not only will the cost of your training be covered, you will also be paid to train!

Open Houses:
Grand Cayman - 26 April
Cayman Brac - 3 May
(Venues TBA)

Find out more and apply now:
rcips.ky/newrecruits

Pay & Benefits:

- Starting salary of C\$48,096 per year.
- Housing allowance of C\$200 per month, totaling C\$2,400 per year.
- 165 hours paid leave each year (equivalent to 22 days).
- Police Pension Scheme, payments made without pay deduction.
- Full CINICO Health Coverage for you and your dependents.
- All Cayman Government Civil Service benefits.
- Training and development, with over 30 possible career paths!

Requirements:

- 18 or older.
- Caymanian or PR with right to work.

APPLICATIONS CLOSE 11 MAY, 2025

The Cayman Islands Coast Guard

The Cayman Islands Coast Guard (CICG) is a uniformed and disciplined department of Government, which is responsible for the maritime enforcement of local laws, including the coordination and delivery of all maritime search and rescue response occurring within the territorial sea of the Islands and the Islands' internationally agreed search and rescue region (SRR), and ensuring compliance with applicable international law, conventions and treaties relating to ensuring the safety of life at sea and pollution prevention.

The remit also includes enforcing local laws and applicable international law, conventions and treaties addressing the prevention, detection, and disruption of illicit activity within the territorial sea of the Islands or on the high seas, provided that the enforcement does not extend into the territorial waters of another jurisdiction or breach the established protocols of any applicable international law, convention or treaties.

The Cayman Islands Coast Guard Act (2021), which was enacted on October 5th 2021, places the strategic, administrative, and operational command of the Coast Guard on the Commandant of the Coast Guard, and subjects him/her to such strategic directive(s) as issued by HE The Governor with regard to the Maritime Safety and Security of the Islands, and such Strategic Policy directive as issued by the Chief Officer for the Ministry, Office or Portfolio in which the Coast Guard may reside from time to time.

CICG conducts a rescue in the North Sound. The absence of life vests turned a mechanical failure into a significant safety risk which was averted by the responding officers.



A Word from the Commandant

As we mark another year of dedicated service, the Cayman Islands Coast Guard (CICG) stands strengthened in both purpose and performance, continuing its evolution as the nation's primary maritime safety, security, and enforcement authority. Since becoming an independent service in 2021 under the Cayman Islands Coast Guard Act, the CICG has embraced a mission grounded in duty, courage, and unwavering commitment to the people of these Islands.

Guided by the strategic direction of Her Excellency the Governor and supported by the Office of The Commissioner of Police, our 39-strong team has upheld the highest standards of professionalism – protecting life at sea, safeguarding our borders, and fulfilling both local and international obligations with steadfast dedication.

The year 2025 demonstrated what is possible when determination meets purpose. Our operational achievements reflect a service growing in strength, capability, and confidence: maritime patrol hours rose to 3,024, near-shore patrols reached 339, and vessel safety inspections increased from 24 in 2024 to an impressive 172 as we advanced proactive safety enforcement. Search and rescue (SAR) remained at the heart of our mission, with our crews responding tirelessly to persons, vessels, and aircraft in distress. Significant gains in maritime security – including the seizure of 2,783.35 lbs. of ganja – during interdiction operations underscore our vigilance in preserving the safety and well-being of our communities. Yet beyond the statistics, what truly defines our progress is the resilience, professionalism, and compassion shown by our officers as maritime activity expands and safety challenges intensify across the Islands.

Equally transformative has been the spirit of growth, unity, and innovation that continues to shape our organisation. Through international training exchanges, regional SAR conferences, and a comprehensive “Back to Basics” training programme, our teams have strengthened their skills, interoperability, and leadership capacity. Engineering crews overcame legacy maintenance challenges and advanced fleet readiness, while long-term infrastructure and carbon-reduction initiatives continued to move forward.

Our 59 community engagements reaffirmed our commitment to public trust, education, and partnership. Together, these achievements represent more than operational progress—they reflect the promise of a Coast Guard ready to meet the future with confidence, purpose, and an unshakeable commitment to excellence.



Our People

In 2025 the CIGG staff profile consisted of:

Composition	Gender	Nationality
(39) Officers	(34) Males	(37) Caymanian
	(5) Females	(2) Non-Caymanian

Detachment	Complement
Headquarters	(3) Officers
Shore	(6) Officers- ORCC
	(4) Officers-TRN & DEV
Sea	(22) Officers- DUTY TEAMS
	(4) Officers- ENG



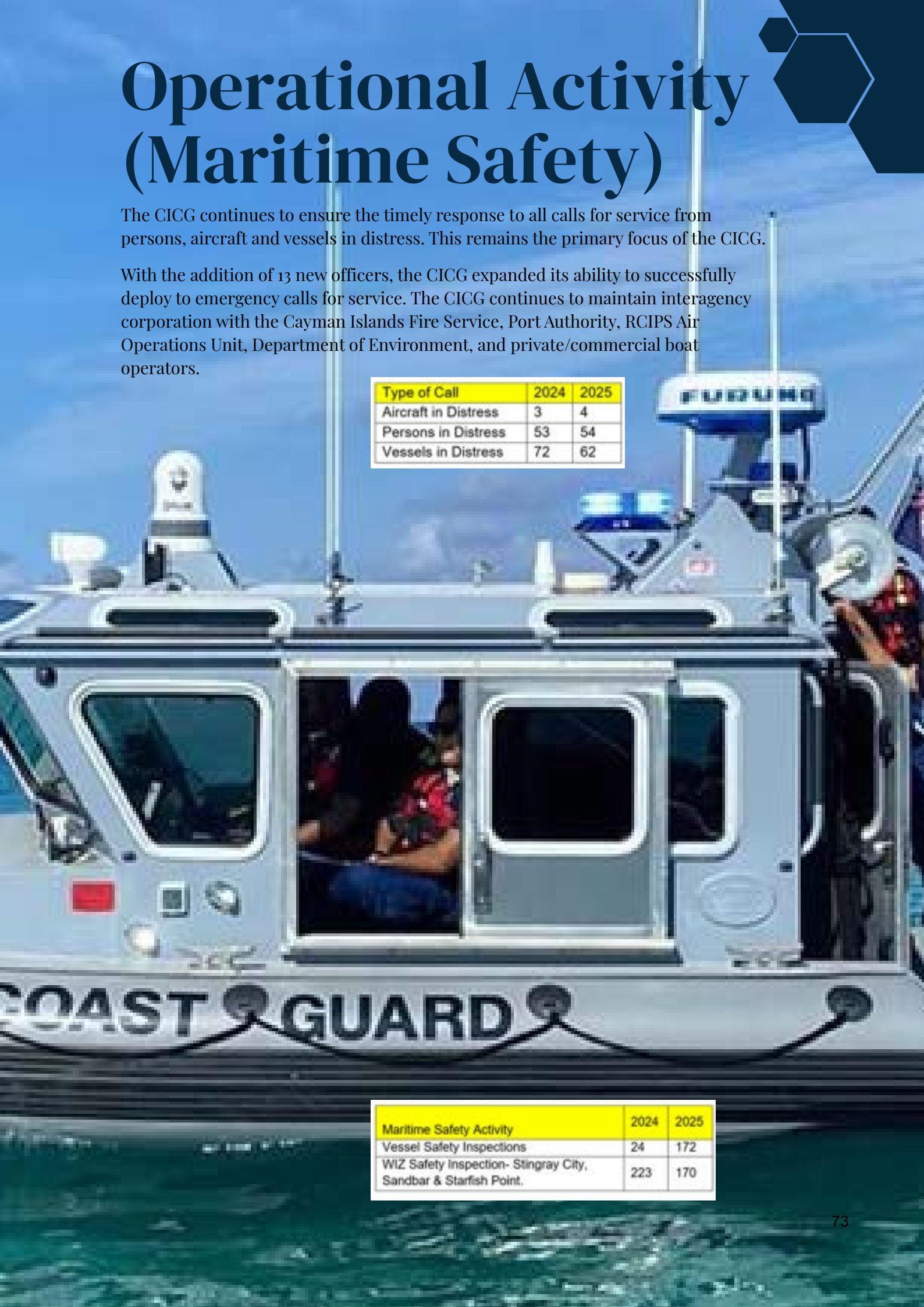
CIGG's GWC Crew

Operational Activity (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.

With the addition of 13 new officers, the CICG expanded its ability to successfully deploy to emergency calls for service. The CICG continues to maintain interagency corporation with the Cayman Islands Fire Service, Port Authority, RCIPS Air Operations Unit, Department of Environment, and private/commercial boat operators.

Type of Call	2024	2025
Aircraft in Distress	3	4
Persons in Distress	53	54
Vessels in Distress	72	62



COAST GUARD

Maritime Safety Activity	2024	2025
Vessel Safety Inspections	24	172
WIZ Safety Inspection- Stingray City, Sandbar & Starfish Point.	223	170

In 2025, Maritime Safety Activity reflected a notable shift in operational focus compared to 2024.

Vessel Safety Inspections increased substantially from 24 in 2024 to 172 in 2025, representing a significant expansion in inspection activity and enforcement presence. Conversely, WIZ Safety Inspections at Stingray City, Sandbar, and Starfish Point declined from 223 inspections in 2024 to 170 in 2025. This reduction indicates improved compliance within these zones, fewer inspection requirements, or a deliberate reallocation of resources toward broader vessel safety oversight.

Overall, the data suggests a strategic emphasis in 2025 on increasing general vessel safety inspections while maintaining a strong, though reduced, presence within designated WIZ areas.



HE the Governor Jane Owen joins the CIGG RN TRN Exercise – Operation Wolf



HE the Governor Jane Owen visits the CIGG during the RN TRN Exercise





Maritime Security

Deployment Activity	2024	2025
Maritime Patrol Hours	2095	3024
Patrols Within 12 NM	269	339
Patrols Exceeding 24 HRS	0	0
Operational Deployments	22	13
Successful Deployments	3	6
Firearms Recovered	0	0
Ammunition Recovered	0	0
Cocaine Recovered (Lbs.)	79	136.75
Ganja Recovered (Lbs)	1074 Lbs	2783.35Lbs

Underwater Activity	2024	2025
Hull Inspections	0	0
Search & Recovery	1	1
Mooring Inspections & Repair	0	0

In 2025, deployment activity reflected a strengthened emphasis on maritime security, marked by an expanded patrol presence and improved interdiction outcomes. Maritime Patrol Hours increased from 2,095 hours in 2024 to 3,024 hours in 2025, demonstrating a broader security footprint and sustained deterrence at sea. Patrols conducted within 12 nautical miles also rose from 269 to 339, reinforcing near-shore security and border protection efforts.

Although the total number of operational deployments decreased from 22 in 2024 to 13 in 2025, successful deployments doubled from three to six. This trend indicates improved intelligence-led targeting, coordination, and overall mission effectiveness. While no firearms or ammunition were seized in either year, narcotics interdiction outcomes improved significantly. Cocaine seizures increased from 79 pounds to 136.75 pounds, and ganja recoveries rose from 1,074 pounds to 2,783.35 pounds.

Collectively, these results reflect a more focused and effective maritime security posture in 2025, characterised by increased patrol coverage, enhanced deterrence, and stronger interdiction outcomes despite fewer deployments. Additionally, the completion of the Cayman Brac Detachment facility further strengthened operational support infrastructure.

The Dive Team

Underwater operations have been separated into two classifications, these being Blue Water and Dark Water operations.

Blue Water operations are primarily conducted by CICG personnel and entail the search of vessel hulls, and the recovery of evidence or human remains where necessary.

Dark Water operations are conducted by qualified volunteers and entail the searching of intercoastal water ways, ponds, for the purchase of evidential recovery.

The Engineering Unit

Throughout 2025, engineering efforts focused on sustaining fleet availability while progressively addressing legacy deficiencies. Trident, Typhoon, Tornado, and Niven D carried the bulk of operational demand, ensuring mission continuity despite constrained resources.

Key infrastructure and capability enhancements were completed. A training vessel underwent a refit, completed in 2025, and is now intended to support training in vessel tactics and related operational competencies.

Projects aimed at reducing the organisation's carbon footprint also progressed, including the application of cork spray to the engineering hangar.



EX-EH MARSEC Track

Her Excellency the Governor Jane Owen with some of the CICG team



Overleaf: Lieutenant Commander Leo Anglin on Remembrance Day



The Fleet

The CICG fleet is comprised of the following seven vessels:



Name: Guardian
Size: 65 Ft
Range: 500 NM
Crew: 6
Endurance: 36HRS



Name: **Typhoon**
Size: 25 Ft
Range: 150 NM
Crew: 2
Endurance: 8HRS



Name: Protector II
Size: 44 Ft
Range: 270 NM
Crew: 4
Endurance: 18HRS



Name: Trident
Size: 27 Ft
Range: 200 NM
Crew: 4
Endurance: 12HRS



Name: M Luke & Niven D
Size: 38 Ft
Range: 300 NM
Crew: 3
Endurance: 12 HRS



Name: Tornado
Size: 29ft
Range: 330 NM
Crew: 4
Endurance: 10 HRS

Community Engagement

In 2025, the CICG participated in approximately 59 community engagement activities, including school visits, as well as written, televised, and social media coverage in local news.



School children get in on the action at the CIGC Base



Prospect Primary School visits the CIGC

Overleaf: The Cayman Islands Coast Guard, along with representatives from the Jamaica Defence Force, completed a Basic Maritime Search and Rescue (SAR) Coordination Course, hosted by the UK Maritime & Coastguard Agency.



Training & Development

During the reporting period, the CIGG Training Department delivered a comprehensive, structured training programme aimed at enhancing operational readiness, core competencies, leadership development, and inter-agency cooperation. Guided by the Back-to-Basics framework, training reinforced standard maritime skills, SOP compliance, and professional conduct across all detachments.

Key activities included international and local courses in boat handling, search and rescue, coxswain leadership, first aid, and medical response; participation in regional SAR conferences; ongoing on-the-job assessments; and specialised ORCC training focused on drift modelling and distress communications. The CIGG also hosted and participated in regional SAR training exercises and exchange visits, strengthening interoperability and regional partnerships.

Overall, the programme improved standardisation, identified and addressed capability gaps, and enhanced readiness for advanced certification and operational tasking, contributing significantly to the CIGG's operational effectiveness and professional development objectives.

Month	Course	Participants	Local	Overseas
January	RNLI Train-the-Trainer Course (BVI)	LS Andrew Welds, LS Michael Hill		X
January	Local Coxswains Course (Back to Basics aligned)	OS Brandy Barnes, OS Javon Watler-Christian, OS Romell Welcome	X	
February	Overseas Territories SAR Conference (Miami)	CDR Robert Scotland, OS Dru McLaughlin, Sub-Lt Ericka Rockett-McBean		X
March	On-the-Job Training (OJT) Assessments	Sea Detachment	X	
June-July	International Yacht Training (IYT) Courses (2)	CIGG personnel	X	
July-August	CPR and First Aid Training	CIGG personnel	X	
September	MCA Basic Search and Rescue Course (Hosted)	CIGG ORCC personnel, Jamaican Defence Force	X	
September	UAV Operation Training	OS Brandy Barnes, CGR Gary Foster		X
Sept-Nov	ORCC SAR Regime (Daily shift-based training)	CIGG ORCC personnel	X	
October	RCC Exposure Visit – Bermuda	PO Adrian Clarke, CGR Clara Ramos, OS Dimitri Myles	X	
Nov-Dec	IMTT Advanced Coxswain Pre-Assessment Course	OS Arianna Wheeler, OS Javon Watler-Christian, OS Romell Welcome, OS Brandy Barnes, AB Cameron Seymour, LS Michael Hill, LS Andrew Welds, CGR Gary Foster, CGR Orlando Johnson	X	
December	Counter Maritime Pollution Training	Sub-Lt Christopher McTaggart		X



The Cayman Islands Regiment

The Cayman Islands Regiment (CIR) aims to set the standard for disaster response and to be the partner of choice in building emergency response capability within the Cayman Islands. The Regiment responds to a wide range of incidents, from slow-developing emergencies to rapid-onset crises, and maintains vehicles and specialised equipment at readiness for rapid deployment. In 2025, the Regiment supported multiple operations, including assistance to HMCI with location efforts, preparatory activities ahead of Hurricane Melissa, and inter-agency support to the Department of Agriculture and others in response to the potential avian flu outbreak.

To deliver these capabilities, the Regiment provides training across humanitarian assistance and disaster relief, urban search and rescue, medical aid, security, leadership, and specialist technical skills, supporting both the people of the Cayman Islands and wider regional partners. During 2025, training activities took place in Grand Cayman, the United States, Trinidad and Tobago, Bermuda, and Jamaica. These engagements strengthened individual competencies while also enhancing regional and international partnerships.

Throughout 2025, these efforts ensured the CIR remained a capable and responsive organisation, able to deploy effectively during emergencies and to work seamlessly with partner agencies to enhance national preparedness. Through its people, partnerships, and operational readiness, the Regiment plays an important role in safeguarding the community, strengthening disaster preparedness, and building long-term national resilience.



CI Regiment team members
at a presentation

A Word from the Commandant

The Cayman Islands Regiment is a young but growing military organisation that is focused on protecting the people of the Cayman Islands from natural and humanmade hazards while improving the Islands' resilience to disasters. The Regiment is made up of a pool of trained Reservists managed and administered by a small team of full-time staff. These Reservists are capable of responding to a wide variety of disasters and emergencies, providing support for and enhancing the capacity of other emergency responders. Our success is based on having well trained people, the right plant and equipment and well thought out operational plans that can be adjusted as needed.

During 2025, the Regiment continued to recruit Caymanians and Permanent Residents from communities across the Islands. For the first time, the Regiment took responsibility for conducting its own recruit training and successfully graduated 27 new Reservist Troopers. The Regiment also promoted seven Caymanian leaders including one Lieutenant to the rank of Captain.

2025 was a busy training year for the Regiment. In January, we participated in Exercise EVENT HORIZON, a multinational Humanitarian Assistance and Disaster Response exercise where our young Regiment provided training for participants from the region. In May, the Regiment facilitated an advanced weapon training course that included members of the RCIPS and the CICG. We also sent 12 Reservists to Exercise RUM RUNNER, hosted by the Royal Bermuda Regiment in Jamaica, for advanced range training. In June, nine members of the Regiment completed an advanced medical course with the US Marine Corps. In November and December, as part of Exercise SOTER, members of the Regiment conducted Urban Search and Rescue and Advanced Tactical Training in Trinidad and Tobago.

The Regiment deployed Reservists to assist with preparations for Hurricane Melissa. Additionally, 45 members of the Regiment operated three 24-hour sanitation sites as part of the Avian flu response. The Regiment continues to develop its competencies in the areas of Emergency Medical Care, Humanitarian Assistance and Disaster Relief, Urban Search and Rescue, Security and Defence as well as providing general assistance to other government agencies. We are firmly focused on our vision to be a centre of excellence for national resilience and disaster response, rooted in Caymanian identity. We remain committed to building quality partnerships within the emergency and disaster response community in order to create a more resilient Cayman Islands.

We will always be prepared in adversity ...
"in arduis paratus"

Lieutenant Colonel
Roger Carter



Our People



The Cayman Islands Regiment's strength lies in its people. Operating primarily as a reservist organisation, the CIR draws on individuals from across the community who bring a diverse range of professional skills, experience, and perspectives. This model enables the Regiment to maintain a credible operational capability while remaining firmly embedded within Caymanian society.

The Regiment is commanded by Lieutenant Colonel Roger Carter and is supported by a small cadre of full-time staff responsible for day-to-day administration and long-term organisational development. This team oversees training, operations, logistics, equipment maintenance, human resources, and financial management, ensuring effective governance and sustained readiness to meet current and future demands.

Key Numbers:

Full-Time	13
Reservist	77
Male	82
Female	8
Caymanian/Permanent Residents	82
Non-Caymanian	8
Grand Cayman based	85
Cayman Brac based	5

Notable Achievements

General Training delivered	7662hrs
Specialist Training delivered	3890hrs
Community Assistance provided	1670hrs
Time spent deployed	2936hrs
Personnel promoted	7
Troopers recruited	27



Our People

Officers – Officers of the Regiment undertake leadership training at the Royal Military Academy Sandhurst, where they develop core soldiering skills, tactical proficiency, and leadership foundations. This training includes fieldcraft, navigation, live firing, decision-making, communication, ethics, and physical fitness.

Professional development continues beyond commissioning. Officers undertake civilian and military-accredited courses designed to strengthen leadership, problem-solving, and operational management skills. Within the Regiment, officers hold defined command and management responsibilities across training, operations, logistics, human resources, and finance, providing clear accountability and effective leadership at all levels.

Other ranks – Other ranks form the backbone of the Cayman Islands Regiment, bringing a wide range of skills and experience to support its mission. All soldiers are trained across the Regiment's five core capabilities. In 2025, additional training strengthened specialist skills in medical aid and security, ensuring personnel are prepared for a variety of operational scenarios.

Soldiers serve in Motor Transport, Headquarters, and Field Squadrons, contributing to equipment maintenance, operational coordination, and the delivery of mission-critical capabilities. Many hold leadership positions as Junior Non-Commissioned Officers, and structured leadership programmes support career progression and the development of Caymanian talent.

Other ranks – also contribute to operational deployments, interagency operations, and community engagement. Many reservists bring valuable civilian skills—from engineering and logistics to medical expertise—that enhance the Regiment's overall capability. Through their dedication, training, and versatility, other ranks enable the Regiment to respond effectively to emergencies, support civil authorities, and strengthen national resilience.

Recruits – In 2025, 27 new Caymanian recruits joined the Regiment as reservist soldiers. All applicants completed a structured selection process, assessing physical fitness, literacy, numeracy, and motivation for service. Successful candidates then undertook a two-week basic training programme, introducing them to the Regiment's core capabilities. Recruits also received instruction in basic drill, communications, and physical training, establishing a strong foundation in military standards and teamwork.

The passing-out parade marked the successful completion of training and formally welcomed the new soldiers into the Regiment. This intake strengthened operational capacity and reinforced the CIR's commitment to developing capable, motivated Caymanians in support of long-term national resilience.

Training & Development

Training and development underpin the Cayman Islands Regiment's ability to deliver operational effect in support of national resilience. As a predominantly reservist organisation, the CIR relies on a deliberate and structured training programme to ensure personnel can transition rapidly from civilian roles to effective operational deployment during emergencies.

Throughout 2025, training activity was designed to build, validate, and sustain the Regiment's five core operational capabilities, while strengthening interoperability with local, regional, and international partners. This approach ensured that investment in training translated directly into preparedness, professional standards, and the ability to support civil authorities when required.

General Training - General training was delivered throughout 2025 via monthly training weekends and evening sessions, held at various sites across Grand Cayman. This training focused on enhancing the Regiment's five operational capabilities:

- Humanitarian Assistance and Disaster Response (HADR)
- Urban Search and Rescue (USAR)
- Emergency Medical Support
- Security Assistance
- General Duties

At the start of the hurricane season, these capabilities and the Regiment's readiness to deploy were validated during an Annual Camp validation exercise. Teams deployed to multiple locations across the island to respond to a series of simulated storm-response scenarios, providing assurance of both individual competence and collective operational effectiveness.

Humanitarian Assistance and Disaster Response - The Regiment regularly trains personnel in humanitarian assistance and disaster response skills to enable effective support during natural and man-made emergencies. Training covered site survey and assessment, logistics, infrastructure protection and repair, route clearance, shelter establishment and maintenance, chainsaw operations, and communications.

Specialist instruction was also undertaken in IMO Level 1, 2, and 3 Oil Spill Response, CUC First Responder Downed Power Line procedures, and HMCI Shelter Management. These courses strengthened the Regiment's ability to integrate safely and effectively with lead agencies during complex incidents. The CIR also hosted Exercise EVENT HORIZON, delivering HADR training to personnel from the Turks and Caicos Islands Regiment, Jamaica Defence Force, and Bahamas Defence Force. Building on the success of this exercise, the Regiment was subsequently invited to deliver HADR training to regional partners in Jamaica. While resource constraints ultimately precluded deployment, the invitation reflected growing regional confidence in the CIR's training capability.





Building on EVENT HORIZON, the Regiment delivered a bespoke USAR course to more than 30 participants from the Trinidad and Tobago Defence Force, Trinidad and Tobago Fire Service, and the Office of Disaster Preparedness and Management. This marked the first occasion on which CIR personnel delivered off-island training to regional partners and represented a significant milestone in the Regiment's professional development, while establishing a new regional training relationship.

Emergency Medical Support – Medical training in 2025 followed the enhanced Tactical Combat Casualty Care (TCCC) framework, an internationally recognised syllabus endorsed by the US military and professional bodies including the Defence Health Agency–Joint Trauma System, the American College of Surgeons, and the National Association of Emergency Medical Technicians. All medical training delivered by Regimental personnel is drawn from either UK Ministry of Defence or US Department of Defence accredited courses.

On-island instruction was delivered by trained medical instructors, and discussions were held with the Chief Medical Officer regarding continuation training alongside Emergency Medical Services (EMS). EMS leadership within the Health Services Authority identified three objectives for this collaboration: establishing a pool of trained and certified personnel, supporting casualty transport using CIR vehicles, and providing logistical assistance across all stages of casualty care. To complement on-island training, the CIR utilised an existing MoU between the Royal Bermuda Regiment and the US Marine Corps to conduct advanced training at Camp Lejeune, North Carolina. Nine personnel completed an intensive two-week advanced first aid course delivered by US Marine Corps and US Navy instructors. The immersive training environment provided access to state-of-the-art facilities and realistic operational scenarios. The course emphasised in-depth medical knowledge and skills tailored to HADR and USAR environments, including advanced trauma life support, prolonged field care and evacuation protocols. The hands-on instruction in medical procedures, trauma care and field medicine have greatly improved the HADR and USAR medical capability with the Regiment.

Security Assistance – 2025 represented a step change in security and defence training. For the first time since 2023, all members of the Regiment completed a full range package. This activity was enabled by eight newly qualified Skill at Arms Instructors, who completed a two-week course qualifying them as weapons instructors and range safety staff. Reflecting the CIR's interagency role, participants also included personnel from the Cayman Islands Coast Guard and Royal Cayman Islands Police Service. Further capability development was achieved through participation in Exercise RUM RUNNER, hosted by the Royal Bermuda Regiment in Jamaica, where an additional 12 CIR personnel completed advanced range training.

The most significant investment in this capability occurred through attendance on Exercise SOTER, a bespoke security course delivered by specialists from the Trinidad and Tobago Special Forces community. Twelve personnel were selected following assessment of weapon handling, performance on a range package, and suitability to provide an on-call security capability in support of RCIPS or CICG. Over two weeks, participants received training in advanced marksmanship, tactical casualty care, close quarter combat, communication, small unit tactics, and mission planning.



Following the hurricane's impact on Jamaica, 12 personnel from the Regiment deployed to support preparatory activity ahead of Cayman's relief flight. This assistance formed part of the wider regional response and reinforced the Cayman Islands' commitment to supporting neighbouring jurisdictions during times of crisis. The Regiment also supported the Royal Cayman Islands Police Service during search operations. Personnel were deployed to provide signallers within the National Emergency Operations Centre and to assist with ground search efforts.

Service within the community - remained a core activity throughout 2025. Regiment personnel supported numerous organisations, including the National Museum, National Trust, Cayman Islands Football Association, Cayman Islands Rugby team, and a range of school events. The CIR also supported major public events such as the Agriculture Show and Capella Festival through the provision of a mobile command-and-control capability, facilitating interagency coordination on site.

The Regiment played a central role in delivering **Exercise EVENT HORIZON**, training regional partners while simultaneously providing logistical and organisational support. These activities strengthened interagency cooperation and regional disaster response capacity. Personnel also participated in all state ceremonial events, including Heroes Day, King's Birthday, and Remembrance Sunday parades.

Leadership Training - Leadership development remains central to the Regiment's ethos and directly supports a structured Caymanian succession plan. In 2025, an internal officer selection process identified suitable candidates for commissioning at the Royal Military Academy Sandhurst. Subject to funding, the CIR intends to send two Officer Cadets to the United Kingdom for an eight-week course in 2026. Leadership development was further advanced through the achievement of professional qualifications, including one Institute of Leadership and Management Level 7 award, attendance at the Royal Bermuda Regiment Junior Non-Commissioned Officer cadre, and the award of Chartered Management Institute Level 3 qualifications to four personnel, with a further four currently enrolled. For the first time since the Regiment's inception, the entire two-week basic training course was delivered solely by CIR instructors, without reliance on international military support.

As an integral member of the National Emergency Operations Centre, the Regiment participated fully in national major incident training throughout the year. This included the National Hurricane Exercise, Joint Emergency Services Interoperability Principles (JESIP) training, mass casualty response exercises, IMO oil spill response, Exercise CARIB WAVE (earthquake and tsunami response), and on-island shelter management training. Targeted training also supported the maintenance and operational readiness of the Regiment's fleet and equipment. JCB familiarisation training introduced personnel to basic operation, safety procedures, and maintenance checks. A UCCI Level 2 mechanic course strengthened in-house diagnostic and repair capability, while Group 4 Driver Training continued to achieve a 100 percent pass rate, including participants from RCIPS and HMPS.

In January Ministry officials joined Director Danielle Coleman of Hazard Management CI, and Colonel Roger Carter of the Cayman Islands Regiment for an official tour of Camp Horizon.





Looking Forward

Looking ahead, the 2026–2027 period will place increased emphasis on Officer and Non-Commissioned Officer development, supported by mentorship opportunities with more established military partners. At the same time, the Regiment will focus on consolidating the training and operational capabilities developed during 2025 to ensure they are sustainable and deployable.

As the Cayman Islands Regiment enters its Professionalising Phase during the 2026–2027 budget cycle, its primary focus will be on strengthening competence and assurance across its five core operational capabilities. This will be achieved through a balanced programme of routine general training delivered on weekday evenings and weekends, alongside tailored specialist training aligned to identified capability gaps.

Training quality and operational readiness will be assured through delivery by suitably qualified personnel and validated through an Annual Assurance Exercise conducted on-island at the start of the hurricane season. This approach ensures that training investment remains directly linked to deployable capability.

Building on the regional engagement achieved in 2025, the Regiment will continue to strengthen its network of trusted partners. Following a request from the Governor of Bermuda, preparatory work is underway to support a Royal Bermuda Regiment deployment to Jamaica in response to Hurricane Melissa relief efforts, with assistance requested from the CIR.

Notably, the deployment will leverage the Regiment's reservist model by largely utilising the civilian skills and trades of Regimental personnel, while cohering the deployment and team through existing Regiment structures and personnel.

Specialist training will continue to prioritise cost-effective opportunities through partnerships with other UK Overseas Territories Regiments and recently negotiated cost-neutral training offered by the United Kingdom.

Coordination is ongoing with the UK Defence team in Jamaica to confirm a range of training activities, including investment in Caymanian leadership through the proposed attendance of two personnel on the eight-week commissioning course at the Royal Military Academy Sandhurst. This initiative supports long-term succession planning and will help mitigate the planned departure of Colonel Roger Carter in March 2026. Should a successor be appointed from within the organisation, an additional full-time position will be recruited to sustain operational capacity.

Engagements & Deployments



Regional, National and International Engagement took place in 2025. The CIR were central to hosting the United Kingdom's Joint Force Headquarters during a preparatory visit for Operation VENTUS, the UK's Caribbean storm season response plan. Programmes were also developed for two subsequently cancelled visits by HMS Medway.

Senior leadership concluded the year by attending the UK Overseas Territories Regiments Commanding Officers' Conference in Turks and Caicos.

CIR Operational Deployments - Operational deployments in 2025 demonstrated the Cayman Islands Regiment's ability to translate training into effective action. Across a range of incidents, the Regiment supported lead agencies, operated within national emergency structures, and provided timely, disciplined assistance during periods of heightened risk. These deployments highlighted the value of a trained reservist force capable of rapid mobilisation while remaining embedded within the wider community.

H5N1 Avian Flu - While personnel were concurrently deployed on overseas training in Trinidad and Tobago and attending the Overseas Territories Regiments Conference in Turks and Caicos, the Regiment was called upon to assist in the response to a confirmed case of H5N1 Avian Flu. Initially tasked with establishing a sanitation site at the affected farm, the Regiment was formally embodied on 30 November 2025 after the Department of Agriculture and other lead agencies determined that additional sanitation sites were required as a precautionary containment measure. In response, a total of 45 personnel from across the island were mobilised to establish and operate three 24-hour sanitation sites at locations around West Bay.

Guided by the Department of Agriculture and Public Health, Regiment personnel implemented vehicle and individual disinfection procedures while wearing appropriate personal protective equipment. After farmers across West Bay were advised how to implement their own biosecurity measures, and an official all-clear was given from the lead agencies, the Regiment was stood down from all sites. This activation represented the Regiment's longest period of embodiment to date and required sustained cooperation from reservist personnel and their full-time civilian employers. The response demonstrated the effectiveness of the reservist model and reflected a significant cross-community contribution to national biosecurity.

The Regiment contributed to both on-island preparedness and regional relief efforts in response to Hurricane Melissa. Ahead of the storm's impact, 18 reservists and a number of full-time personnel deployed to sandbagging sites to support distribution efforts across Grand Cayman.



Further opportunities are being explored through Short-Term Training Teams. The United Kingdom's Crisis Response Troop embarked on HMS Medway has expressed interest in deploying ashore later in the year to conduct Humanitarian Assistance and Disaster Relief training. This activity would expand the Regiment's pool of in-house instructors in a critical capability area. In addition, discussions have taken place regarding a bespoke Close Quarter Marksmanship course in the United Kingdom, building on recent security training undertaken in Trinidad and Tobago, and would address a capability area that has received comparatively little focus to date. To reinforce interagency collaboration, this course would be offered to partners within the RCIPS Firearms Response Unit.

The Regiment also continues to develop regional relationships and take advantage of training opportunities offered by other Overseas Territories Regiments. In this context, discussions are underway with the Royal Bermuda Regiment to explore participation in leadership, training assurance, and security courses to be delivered in Bermuda and the United Kingdom.

Looking further ahead, the Regiment continues to plan for future growth and sustainability. Land has been acquired for phased development with the long-term aim of establishing a dedicated training facility incorporating accommodation and secure interagency equipment storage. As an initial step, the Regiment plans in 2026 to relocate its vehicle park to a site offering improved space, security, and functionality. This will be complemented by consolidation of vehicle and equipment holdings and targeted investment in technical training to support maintenance and future capability requirements.

In support of this infrastructure development, the British Army's 32 Engineer Regiment has previously delivered training on-island and has discussed returning to provide further assistance with construction activities.

Collectively, these initiatives set out a clear and practical pathway for the Regiment's continued professionalisation. By balancing immediate operational readiness with longer-term investment in people, partnerships, and infrastructure, the Cayman Islands Regiment will continue to strengthen its ability to support the Cayman Islands during emergencies while contributing meaningfully to regional resilience and security.

Executive Financial Summary



OFFICE OF THE COMMISSIONER OF POLICE

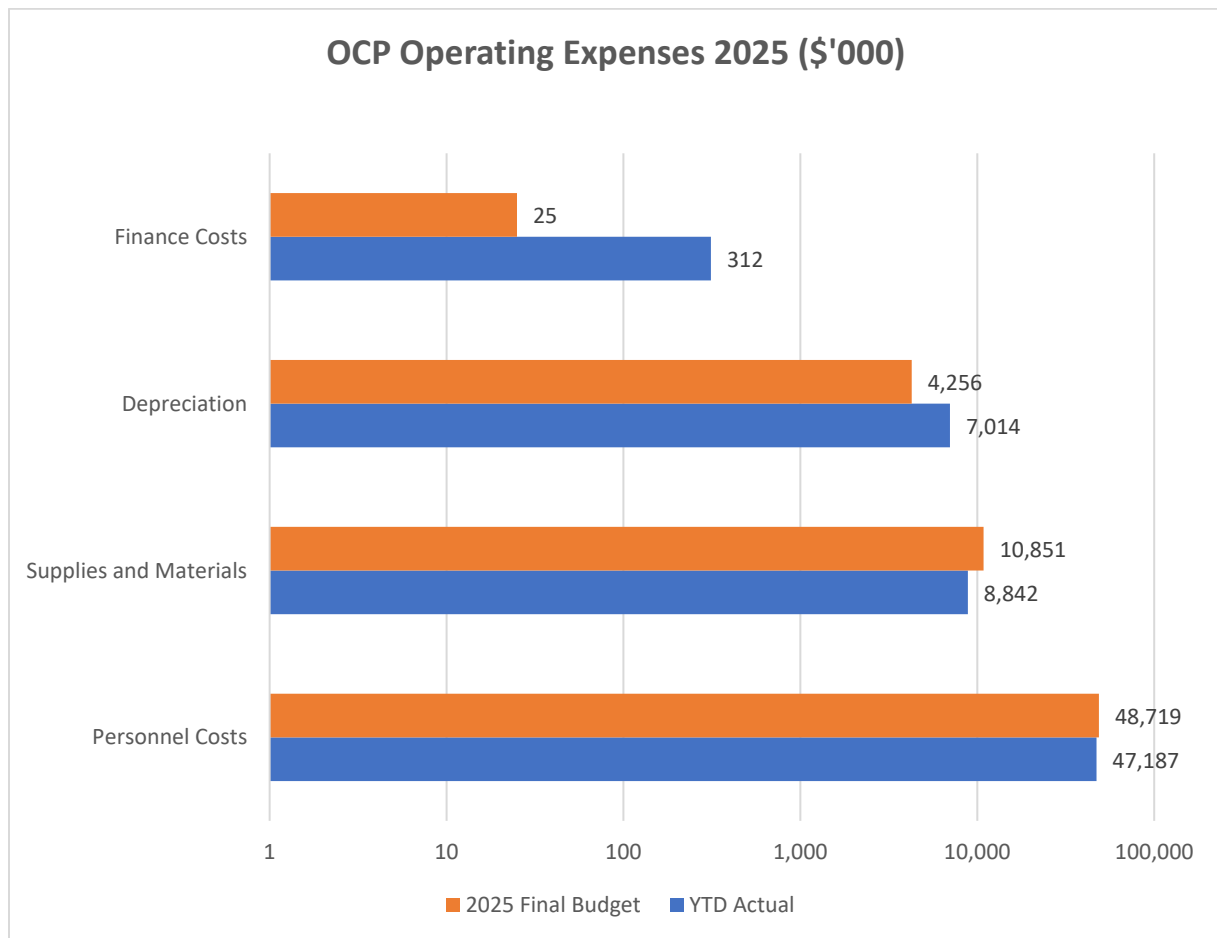
FOR THE YEAR ENDED DECEMBER 31, 2025

EXECUTIVE FINANCIAL SUMMARY

OCP OPERATING ACTIVITIES

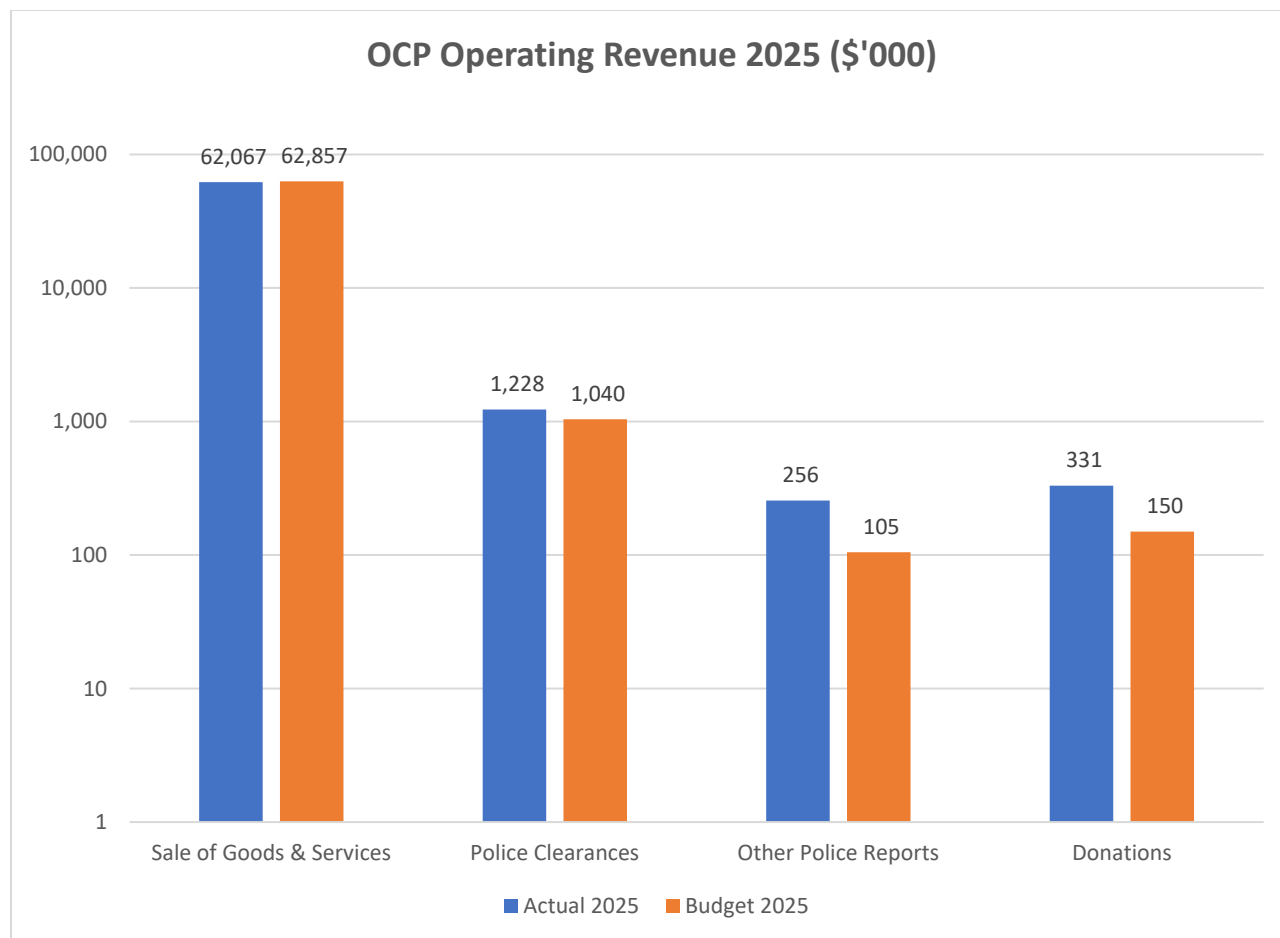
EXPENSES

OCP Total Operating expenses were \$63.32M for the year ended December 31, 2025 compared to final budget of \$63.85M. OCP achieved budget compliance with the support of Supplementary funding of \$4.67M, through active and prudent management of approved budgets, while absorbing contractual, statutory, inflationary, and other cost increases. Other gains and losses accounted for (\$0.04M).



REVENUE

Total actual revenue for fiscal year 2025 was \$63.88M versus a final budget of \$64.15M. Revenue from Police Clearance Certificates was \$1.23M. Overall Business Center Revenues were up 30% or \$0.34M over final budget. Donations accounted for \$0.33M.



OCP CAPITAL EXPENDITURES

Additions to Capital Expenditure totaled \$3.27M.

Continued modernization of OCP's fleet of vehicles accounted for \$0.30M and Marine Vessels of \$0.22M primarily for the scheduled replacement of engines.

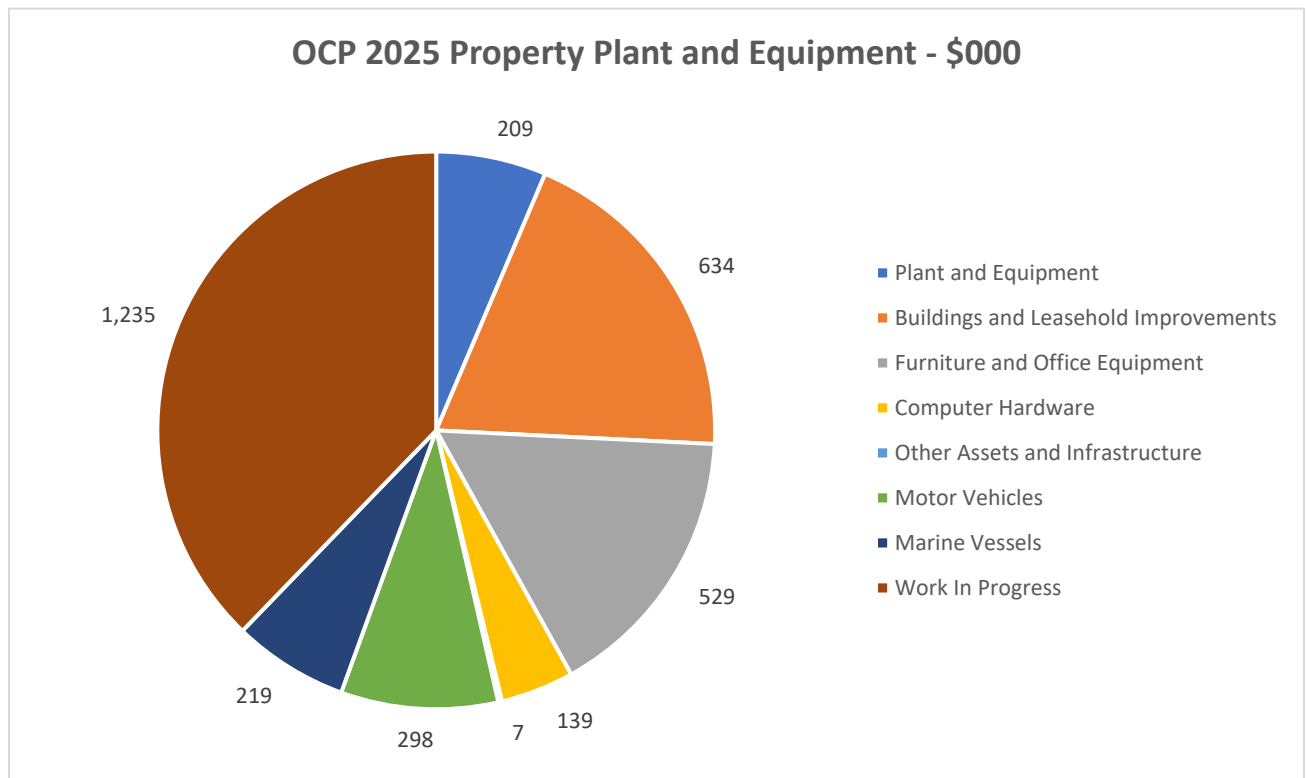
Investment in Building and Leasehold Improvements, Furniture and Office Equipment, and Computer Hardware totalled \$1.3M, includes the expenditure for OCP Firearms Range project to support operational training for RCIPS, CI Coast Guard, CI Regiments and other law enforcement agencies. The investment also ensured the safety and operational capabilities of staff through upgrades to facilities at the Traffic Compound, West Bay Police Station, North Side Police Station, Headquarters, CI Regiment and CI Coast Guard .

Plant and Equipment additions were \$0.21M 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 \$1.24M are payments for the detention facility expansion at the Cayman Brac Police Station and Flow Building infrastructure.

Other Assets and infrastructures of \$0.01M were mainly driven by acquisition of new radar system for CI Coast Guards vessels to ensure safe and reliable navigation and operational readiness.

Deposits for capital expenditures include advance payments of \$0.94M made to local and overseas vendors for non-current assets not yet received as at 31 December 2025.



Cayman Islands Regiment Transfer

Effective July 1, 2025, the Cayman Islands Regiment was transferred from the Ministry of Home Affairs to the Office of the Commissioner of Police. The net assets transferred amounted to \$1.37M, while the operating expenses for the year totaled \$1.50M.

Appendix I - OCP Financial Statements





OFFICE OF THE COMMISSIONER OF POLICE

CAYMAN ISLANDS GOVERNMENT



OCP

AUDITED FINANCIAL STATEMENTS

For the year ended 31 December 2025

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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 2025 and performance for the year ended 31 December 2025; 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.



Mr. Anthony Ennis
Acting Chief Officer

April 30, 2026



Mr. Brian Morain
Senior Chief Financial Officer

April 30, 2026

AUDITOR GENERAL'S REPORT

To the Members of Parliament and the Commissioner of Police 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 2025, and the statement of financial performance, statement of changes in net worth and cash flows statement for the year ended 31 December 2025, and notes to the financial statements, including a summary of significant accounting policies as set out on pages 8 to 39.

In my opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Office as at 31 December 2025 and its financial performance and its cash flows for the year ended 31 December 2025 in accordance with International Public Sector Accounting Standards.

Basis for Opinion

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

Emphasis of Matter

As outlined in Note 23 of the financial statements, the Cabinet authorised seven supplementary appropriations for the Office under Section 11(5) of the *Public Management and Finance Act (2020 Revision)* ("PMFA"), increasing its 2025 operating budget by \$3,954,276. In addition, the Cabinet authorised three supplementary appropriations for the Office under Section 12 of the PMFA, increasing its operating budget by \$ 711,000. A supplementary Appropriations Bill for both of the additional funding was not introduced in Parliament by 31 March 2026 as required by section 11(6) and section 12(6) of the PMFA. My opinion is not qualified with respect to this matter.

My opinion is not qualified with respect to this matter.

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

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

In preparing the financial statements, management is responsible for assessing the Office's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Office or to cease operations, or has no realistic 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 it 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 scepticism 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 that of one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- 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 (2026 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.



Angela Cullen, CPFA
Acting Auditor General

30 April 2026
Cayman Islands

STATEMENT OF FINANCIAL POSITION

AS AT 31 December 2025

(Amounts Expressed in CI \$000's)

Prior Year Actual December 31, 2024		Note	Current Year Actual	Original Budget	Final Budget	Variance (Actual vs Orig)
	Current Assets					
24,546	Cash and cash equivalents	2	16,631	27,181	27,989	(10,550)
6,551	Trade receivables	3	16,842	5,021	5,021	11,821
1,974	Other receivables	3	5,783	474	474	5,309
76	Inventories	4	97	52	52	45
876	Prepayments	5	1,152	79	79	1,073
34,023	Total Current Assets		40,505	32,807	33,615	7,698
	Non-Current Assets					
-	Trade receivables	3	161	-	-	161
-	Other Receivables	3	-	111	111	(111)
38,993	Property, plant and equipment	6	39,204	40,741	42,003	(1,537)
-	Right-of-use assets	7	6,070	-	-	6,070
80	Intangible Assets	8	44	-	-	44
39,073	Total Non-Current Assets		45,479	40,852	42,114	4,627
73,096	Total Assets		85,984	73,659	75,729	12,325
	Current Liabilities					
107	Trade payables	9	17	28	28	11
3,831	Other payables and accruals	9	3,590	1,752	1,752	(1,838)
-	Lease Liability	7	2,763	-	-	(2,763)
15	Unearned revenue	10	12	3	3	(9)
2,411	Employee entitlements	11	2,829	2,181	2,181	(648)
433	Repayment of surplus		563	301	301	(262)
6,797	Total Current Liabilities		9,774	4,265	4,265	(5,509)
	Non-Current Liabilities					
-	Lease Liability	7	3,569	-	-	(3,569)
-	Total Non-Current Liabilities		3,569	-	-	(3,569)
6,797	Total Liabilities		13,343	4,265	4,265	(9,078)
66,299	Net Assets		72,641	69,394	71,464	3,247
	NET WORTH					
56,904	Contributed capital		63,246	67,561	69,631	(4,315)
9,894	Revaluation reserve		9,894	2,134	2,134	7,760
(499)	Accumulated surpluses/(deficits)		(499)	(301)	(301)	(198)
66,299	Total Net Worth		72,641	69,394	71,464	3,247

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

STATEMENT OF FINANCIAL PERFORMANCE

FOR THE YEAR ENDED 31 December 2025

(Amounts Expressed in CI \$000's)

Prior Year Actual December 31, 2024		Note	Current Year Actual	Original Budget	Final Budget	Variance (Actual vs Orig)
Revenue						
57,845	Sale of goods and services	12	63,551	58,302	64,002	5,249
387	Donations	13	331	150	150	181
58,232	Total Revenue		63,882	58,452	64,152	5,430
Expenses						
43,202	Personnel costs	14	47,187	44,417	48,719	(2,770)
11,068	Supplies and consumables	15	8,842	10,287	10,851	1,445
3,521	Depreciation and Amortization (Property, Plant and Equipment)	6	3,852	3,432	4,241	(420)
-	Depreciation and Amortization (ROU depreciation)	7	2,839	-	-	(2,839)
29	Amortization of Intangible Assets	8	36	15	15	(21)
-	Impairment of property, plant and equipment	6	287	-	-	(287)
-	Finance costs (including interest on lease liability)	7	312	-	25	(312)
(1)	(Gains)/losses on foreign exchange transactions	16	(3)	-	-	3
(20)	(Gains)/losses on disposal/revaluation of property, plant and equipment	16	(33)	-	-	33
57,799	Total Expenses		63,319	58,151	63,851	(5,168)
433	Surplus/ (Deficit) for the year		563	301	301	262

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

STATEMENT OF CHANGES IN NET WORTH

FOR THE YEAR ENDED 31 December 2025

(Amounts Expressed in CI \$000's)

	Contributed Capital	Revaluation Reserve	Accumulated Surplus/ (Deficit)	Total Net worth	Original Budget	Final Budget	Variance (Actual vs Orig)
Balance as at December 31 2023	55,106	9,894	(499)	64,501	63,884	63,884	617
Restated balance	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 2023	1,798	-	-	1,798	3,195	1,798	(1,397)
Balance at 31 December 2024 carried forward	56,904	9,894	(499)	66,299	67,079	65,682	(780)
	Contributed Capital	Revaluation Reserve	Accumulated Surplus/(deficits)	Total Net worth	Original Budget	Final Budget	Variance (Actual vs Orig)
Balance at 31 December 2024 brought forward	56,904	9,894	(499)	66,299	67,079	65,682	(780)
Changes in Net Worth for 2024	-	-	-	-	-	-	-
Restated balance	56,904	9,894	(499)	66,299	67,079	65,682	(780)
Changes in Net Worth for 2025							
IPSAS 43 - Equity adjustment	(510)	-	-	(510)	-	-	(510)
Equity Investment from Cabinet	5,484	-	-	5,484	2,315	5,782	3,169
Ministry Reorganization	1,368	-	-	1,368	-	-	1,368
Repayment of surplus to Cabinet	-	-	(563)	(563)	(301)	(301)	(262)
Total	6,342	-	(563)	5,779	2,014	5,481	3,765
Surplus/(deficit)for the period 2025	-	-	563	563	301	301	262
Total Changes in Net Worth for 2025	6,342	-	-	6,342	2,315	5,782	4,027
Balance at 31 December 2025	63,246	9,894	(499)	72,641	69,394	71,464	3,247

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

CASH FLOW STATEMENT

FOR THE YEAR ENDED 31 December 2025

(Amounts Expressed in CI \$000's)

Prior Year Actual December 31, 2024		Note	Current Year Actual	Original Budget	Final Budget	Variance (Actual vs Orig)
CASH FLOWS FROM OPERATING ACTIVITIES						
<i>Receipts</i>						
64,735	Outputs to Cabinet		52,104	57,007	62,706	(4,903)
1,467	Sale of goods and services		1,466	1,040	1,040	426
321	Donations / Grants		381	-	-	381
1,725	Other receipts		913	105	105	808
<i>Payments</i>						
(42,769)	Personnel costs		(47,047)	(44,419)	(48,721)	(2,628)
(11,337)	Supplies and consumables		(9,878)	(10,523)	(11,087)	645
-	Interest paid		-	-	(25)	-
-	Lease Interest		(312)	-	-	(312)
(1,322)	Other payments		(719)	-	-	(719)
12,820	Net cash flows from operating activities		(3,092)	3,210	4,018	(6,302)
CASH FLOWS FROM INVESTING ACTIVITIES						
(2,141)	Purchase of property, plant and equipment		(3,797)	(2,315)	(5,782)	(1,482)
132	Proceeds from sale of property, plant and equipment		34	-	-	34
(2,009)	Net cash flows from investing activities		(3,763)	(2,315)	(5,782)	(1,448)
CASH FLOWS FROM FINANCING ACTIVITIES						
2,270	Equity Investment from Org 40		1,798	2,315	5,782	(517)
-	Ministry Reorganization		445	-	-	445
-	Financing (Lease payments)		(2,870)	-	-	(2,870)
(100)	Repayment of Surplus to Org 40		(433)	(312)	(312)	(121)
2,170	Net cash flows from financing activities		(1,060)	2,003	5,470	(3,063)
12,981	Net increase/ (decrease) in cash and cash equivalents		(7,915)	2,898	3,706	(10,813)
11,565	Cash and cash equivalents at beginning of period		24,546	24,283	24,283	263
24,546	Cash and cash equivalents at end of period	2	16,631	27,181	27,989	(10,550)

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 2025

(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 consists of four departments, Royal Cayman Islands Police Service (RCIPS), Cayman Islands Coast Guard (CICG), The Cayman Islands Regiment (CIR) and Administration Department (Admin). CIR was transferred to the OCP on 1st July 2025 as part of the government reorganization resulting from the national election in 2025.

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, humanitarian assistance, disaster relief and public safety.

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.

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.

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.

The CIR provides humanitarian assistance and disaster relief to the people of the Cayman Islands and assist the civil authorities during emergencies.

Administrative and support services to the RCIPS, CICG and CIR 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 2025.

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 December 2025

(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.

Adoption of new standard IPSAS 43 (Leases)

The OCP has adopted IPSAS 43 as of the transition date of 1 January 2025, replacing IPSAS 13, *Leases*.

IPSAS 43 primarily affects the accounting by lessees and will result in the recognition of almost all leases on the Statement of Financial Position. At the commencement date of a lease, a lessee will recognise a liability to make lease payments (i.e., the lease liability) and an asset representing the right to use the underlying asset during the lease term (i.e., the right-of-use asset). Lessees will be required to separately recognise the interest expense on the lease liability and the depreciation expense on the right-of-use asset, which will generally result in a higher charge being recorded in the Statement of Financial Performance compared to IAS 17. Lessees will be also required to remeasure the lease liability upon the occurrence of certain events (e.g., a change in the lease term, a change in future lease payments resulting from a change in an index or rate used to determine those payments). The lessee will generally recognise the amount of the remeasurement of the lease liability as an adjustment to the right-of-use asset.

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

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 December 2025

(Amounts Expressed in CI \$000's)

Note 1: Material Accounting Policies (continued)

New accounting standards issued and effective beginning on or after January 1, 2025, however have no direct impact on the financial statements of the OCP.

IPSAS 44, Non-Current Assets Held for Sale and Discontinued Operations (effective for periods beginning on or after January 1, 2025,) specifies the accounting for assets held for sale and the presentation and disclosure of discontinued operations. The OCP does not hold any non-current assets for sale and did not discontinue any operations, therefore the requirements as prescribed by IPSAS 44 do not apply.

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 OCP does not hold any heritage assets, therefore the requirements as prescribed by IPSAS 45 do not apply.

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

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.

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 December 2025

(Amounts Expressed in CI \$000's)

Note 1: Material Accounting Policies (continued)

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 2025 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 2025 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 was also increased by unused appropriations transferred from the 31 December 2024 period. This is provided for 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".

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.

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 December 2025

(Amounts Expressed in CI \$000's)

Note 1: Material Accounting Policies (continued)

(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) Leases

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

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

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

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

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

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 December 2025

(Amounts Expressed in CI \$000's)

Note 1: Material Accounting Policies (continued)

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

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

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

(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.

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 December 2025

(Amounts Expressed in CI \$000's)

Note 1: Material Accounting Policies (continued)

(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.

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.

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 December 2025

(Amounts Expressed in CI \$000's)

Note 1: Material Accounting Policies (continued)

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.

<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.

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 December 2025

(Amounts Expressed in CI \$000's)

Note 1: Material Accounting Policies (continued)

(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.

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.

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 December 2025

(Amounts Expressed in CI \$000's)

Note 1: Material Accounting Policies (continued)

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

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 2025

(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 2025

(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 2025

(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 2025 are presented below. No restricted cash balances were held by the Office as at 31 December 2025.

Prior Year Actual December 31, 2024	Description	Foreign Currency	Exchange Rate	Current Year Actual	Original Budget	Final Budget	Variance (Actual vs Orig)
30	Cash on hand			20	20	20	-
23,711	CI\$ Operational Current Account			16,032	21,529	22,337	(5,497)
631	US\$ Operational Current Account	640	0.83	531	345	345	186
-	Payroll Current Account			-	5,131	5,131	(5,131)
174	Other Bank Accounts			48	156	156	(108)
24,546	TOTAL			16,631	27,181	27,989	(10,550)

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 \$16k have been recognized based on historical collection trends, aging analysis, and specific customer risks.

Prior Year Actual 31 December, 2024	Trade Receivables	Current	Non- current	Current Year Actual	Original Budget	Final Budget	Variance (Actual vs Original)
582	Sale of goods and services	1,072	-	1,072	240	240	832
5,981	Outputs to Cabinet	15,943	-	15,943	4,781	4,781	11,162
(12)	Less: Expected credit losses	(12)	-	(12)	-	-	(12)
6,551	Total trade receivables	17,003	-	17,003	5,021	5,021	11,982

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 December 2025

(Amounts Expressed in CI \$000's)

Note 3: Trade receivables and other receivables (continued)

Prior Year Actual 31 December, 2024	Other Receivables	Current	Non- current	Total Current Year	Original Budget	Final Budget	Variance (Actual vs Original)
1,974	Advances (salary, Official Travel, etc.)	57	-	57	-	-	57
-	Other Receivable	5,742	-	5,742	474	474	5,268
-	Non-Current	-	-	-	111	111	(111)
-	Less: provision for doubtful debts	(16)	-	(16)	-	-	(16)
1,974	Total other receivables	5,783	-	5,783	585	585	5,198

Prior Year Actual 31 December, 2024	Receivables	Trade Receivables	Other Receivables	Current Year Actual	Original Budget	Final Budget	Variance (Actual vs Original)
	Current						
8,369	Past due 1-30 days	16,499	5,703	22,202	5,318	5,318	16,884
1	Past due 31-60 days	274	61	335	-	-	335
-	Past due 61-90 days	1	-	1	-	-	1
155	Past due 90 and above	68	19	87	177	177	(90)
	Non-Current						
-	Past due 1 year and above	161	-	161	111	111	50
8,525	Total	17,003	5,783	22,786	5,606	5,606	17,180

Movement in the allowance for credit losses

Opening Balance	2025 Movement	Closing Balance
12	16	28

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 December 2025

(Amounts Expressed in CI \$000's)

Note 4: Inventories

Prior Year Actual 31 December, 2024	Description	Current Year Actual	Original Budget	Final Budget	Variance (Actual vs Original)
76	Inventory held for use in the provision of goods and services	97	52	52	45
76	Total Inventories	97	52	52	45

Inventories represent ammunition held on 31 December 2025, 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, 2024	Description	Current Year Actual	Original Budget	Final Budget	Variance (Actual vs Original)
	Current				
876	Prepayments	1,152	79	79	1,073
876	Total Prepayments	1,152	79	79	1,073

Prepayments include advance payments of \$0.95 million made to local and overseas vendors for non-current assets not yet received as at 31 December 2025 and \$0.2 million for subscriptions, licenses and prepaid travel.

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 December 2025

(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 2022	Revised Budget 2022	Variance (Orig vs Actual)
Balance as at 1 Jan 2024	8,115	2,440	13,218	1,125	2,469	132	1,297	1,042	5,736	5,750	19,449	548	61,321	62,929	62,929	(1,608)
Additions	-	347	315	29	278	23	7	-	180	482	-	218	1,879	3,195	1,798	(1,316)
Disposals	-	(14)	(144)	(7)	(160)	-	-	-	(474)	-	-	-	(799)	(150)	(150)	(649)
Transfers	-	79	166	2	299	-	-	-	-	-	-	(546)	-	-	-	-
Other Adjustments	-	-	-	-	-	-	-	-	-	-	-	(2)	(2)	-	-	(2)
Balance as at 31 December 2024	8,115	2,852	13,555	1,149	2,886	155	1,304	1,042	5,442	6,232	19,449	218	62,399	65,974	64,577	(3,575)
	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 2025	Revised Budget 2025	Variance (Orig vs Actual)
Balance as at 1 Jan 2025	8,115	2,852	13,555	1,149	2,886	155	1,304	1,042	5,442	6,232	19,449	218	62,399	65,974	64,577	(3,575)
Additions	-	209	634	529	139	-	7	-	298	219	-	1,235	3,270	2,315	5,783	955
Cayman Islands Regiment Transfer	-	505	118	72	52	-	27	-	1,206	-	-	-	1,980	-	-	1,980
Disposals	-	-	-	-	(87)	-	-	-	-	-	-	-	(87)	(150)	(150)	63
Transfers	-	-	179	-	-	-	-	-	-	-	-	(179)	-	-	-	-
Other Adjustments	-	-	-	(4)	4	-	-	-	-	-	-	-	-	-	-	-
Balance at 31 December 2025	8,115	3,566	14,486	1,746	2,994	155	1,338	1,042	6,946	6,451	19,449	1,274	67,562	68,139	70,210	(577)

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 December 2025

(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 Retriculation	Motor Vehicles	Marine Vessels	Aircraft	Work In Progress	Total	Original Budget 2025	Revised Budget 2025	Variance (Orig vs Actual)
Balance as at 1 Jan 2024	-	1,098	2,547	642	2,282	84	1,213	205	4,081	3,040	5,380	-	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 as at 31 December 2024		1,273	3,228	715	2,349	95	1,237	273	4,237	3,324	6,675		23,406	24,116	24,116	(710)
Accumulated Depreciation and Impairment Losses	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 2025	Revised Budget 2025	Variance (Orig vs Actual)
Balance as at 1 Jan 2025	-	1,273	3,228	715	2,349	95	1,237	273	4,237	3,324	6,675	-	23,406	24,116	24,116	(710)
Impairment Reserve	-	-	-	-	-	-	-	-	-	287	-	-	287	-	-	287
Depreciation Expense	-	232	817	103	300	12	31	68	612	382	1,295	-	3,852	3,432	4,241	420
Eliminate on Disposal	-	-	-	-	(87)	-	-	-	-	-	-	-	(87)	(150)	(150)	63
Cayman Islands Regiment Transfer	-	212	28	26	49	-	11	-	574	-	-	-	900	-	-	900
Other Adjustments	-	4	-	(1)	6	-	(3)	-	-	(6)	-	-	-	-	-	-
Balance at 31 December 2025	-	1,721	4,073	843	2,617	107	1,276	341	5,423	3,987	7,970	-	28,358	27,398	28,207	960
Net Book value 31 December 2024	8,115	1,579	10,327	434	537	60	67	769	1,205	2,908	12,774	218	38,993	41,858	40,461	(2,865)
Net Book value 31 December 2025	8,115	1,845	10,413	903	377	48	62	701	1,523	2,464	11,479	1,274	39,204	40,741	42,003	(1,537)

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 December 2025

(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 \$1.9 million in cost (2024 - \$1.6 million) with related accumulated depreciation of \$1.4 million (2024 - \$1.2 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: Leases

Prior Year Actual December 31, 2024	Rights of Use Asset	Current Year Actual	Original Budget	Final Budget	Variance (Actual vs Orig)
-	Balance at the start of the year	-	-	-	-
-	Additions in the year	8,909	-	-	8,909
-	Balance at the end of the year	8,909	-	-	8,909
Actual December 31, 2024	Accumulated Depreciation	Current Year Actual	Original Budget	Final Budget	Variance (Actual vs Orig)
-	Balance at the start of the year	-	-	-	-
-	Charge for the year	2,839	-	-	2,839
-	Balance at the end of the year	2,839	-	-	2,839
-	Net Book Value	6,070	-	-	6,070
	Lease Liability				
Actual December 31, 2024	CURRENT	Current Year Actual	Original Budget	Final Budget	Variance (Actual vs Orig)
-	Balance at the start of the year	-	-	-	-
-	Additions in the year	2,763	-	-	2,763
-		2,763	-	-	2,763
-	TOTAL CURRENT	2,763	-	-	2,763

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 December 2025

(Amounts Expressed in CI \$000's)

Note 7: Leases (continued)

Actual December 31, 2024	NON-CURRENT	Current Year Actual	Original Budget	Final Budget	Variance (Actual vs Orig)
	Balance at the start of the year	-	-	-	-
-	Additions in the year	7,294	-	-	7,294
-		7,294	-	-	7,294
-	Repayments in the year - Principal	(3,413)	-	-	(3,413)
-	Repayments in the year - Interest	(312)	-	-	(312)
-	Balance at the end of the year	(3,725)	-	-	(3,725)
-	TOTAL NON-CURRENT	3,569	-	-	3,569
-	TOTAL LEASE LIABILITY	6,332	-	-	6,332

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 December 2025

(Amounts Expressed in CI \$000's)

Note 8: Intangible assets

	Computer Software	Total	Original Budget	Final Budget	Variance (Actual vs Original)
Cost or Opening Valuation					
Balance as at 1 Jan 2024	554	554	542	542	12
Additions	64	64	-	-	64
Balance as at 31 December 2024	618	618	542	542	76
	Computer Software	Total	Original Budget	Final Budget	Variance (Actual vs Original)
Cost or Opening Valuation					
Balance as at 1 Jan 2025	618	618	542	542	76
Additions	-	-	-	-	-
Balance as at 31 December 2025	618	618	542	542	76
	Computer Software	Total	Original Budget	Final Budget	Variance (Actual vs Original)
Accumulated Amortization and Impairment Losses					
Balance as at 1 Jan 2024	509	509	509	509	-
Amortization expense	29	29	18	18	(11)
Balance as at 31 December 2024	538	538	527	527	(11)
	Computer Software	Total	Original Budget	Final Budget	Variance (Actual vs Original)
Accumulated Amortization and Impairment Losses					
Balance as at 1 Jan 2025	538	538	527	527	(11)
Amortization expense	36	36	15	15	(21)
Balance as at 31 December 2025	574	574	542	542	(32)
Net book value 31 December 2024	80	80	15	15	65
Net book value 31 December 2025	44	44	-	-	44

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 December 2025

(Amounts Expressed in CI \$000's)

Note 9: Trade payables, other payables and accruals

Prior Year Actual 31 December, 2024	Description	Current	Total Current Year	Original Budget	Final Budget	Variance (Actual vs Original)
96	Creditors	17	17	28	28	11
11	Creditors Ministries/Portfolios	-	-	-	-	-
1,486	Accrued Expenses	1,365	1,365	868	868	(497)
2,345	Other payables	2,225	2,225	884	884	(1,341)
3,938	Total trade payables, other payables & accruals	3,607	3,607	1,780	1,780	(1,827)

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 \$2.1 million (2024 - \$1.9 million), based on the latest advice received from the Office of the Attorney General. An amount of \$0.75 million is provided for the pension entitlements of three former employees, that Management has assessed as probable obligations. As at the reporting date, no independent valuation or actuarial assessment has determined the potential financial impact of these claims. Accordingly, management has estimated the provision using outcomes from past cases involving employees with similar lengths of service and circumstances.

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 17: 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
1,916	1,170	(220)	950	(731)	2,135

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 December 2025

(Amounts Expressed in CI \$000's)

Note 10: Unearned revenues

Prior Year Actual 31 December, 2024	Details	Current Year Actual	Original Budget	Final Budget	Variance (Actual vs Original)
	Current Portion				
15	Revenue deposits	12	3	3	(9)
15	Total current portion	12	3	3	(9)
15	Total unearned revenue	12	3	3	(9)

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

Note 11: 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, 2024	Description	Current Year Actual	Original Budget	Final Budget	Variance (Actual vs Original)
	Current employee entitlements are represented by:				
1,400	Comp time	1,456	1,351	1,351	(105)
537	Annual leave	757	477	477	(280)
205	Accrued salaries	296	75	75	(221)
269	Pension	320	278	278	(42)
2,411	Total current portion	2,829	2,181	2,181	(648)
2,411	Total employee entitlements	2,829	2,181	2,181	(648)

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 December 2025

(Amounts Expressed in CI \$000's)

Note 12: Sales of Goods and Services

Prior Year Actual 31 December, 2024	Revenue type	Current Year Actual	Original Budget	Final Budget	Variance (Actual vs Original)
56,397	Outputs to Cabinet	62,067	57,157	62,857	4,910
1,177	Fees and charges	1,228	1,040	1,040	188
271	Other	256	105	105	151
57,845	Total sales of goods and services	63,551	58,302	64,002	5,249

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. 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 13: Donations

Prior Year Actual 31 December, 2024	Source	Current Year Actual	Original Budget	Final Budget	Variance (Actual vs Original)
320	Foreign & Commonwealth Office - Helicopter Support	331	150	150	181
64	R3 Cayman Foundation - Helicopter Surveillance Software	-	-	-	-
3	Department of Tourism - Police Week Sponsorship	-	-	-	-
387	Total donations	331	150	150	181

During the year ended 31 December 2025, the Office received donations from third parties of \$0.3 million to support the activities of the Office.

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 December 2025

(Amounts Expressed in CI \$000's)

Note 14: Personnel costs

Prior Year Actual 31 December, 2024	Description	Current Year Actual	Original Budget	Final Budget	Variance (Actual vs Original)
32,843	Salaries, wages and allowances	35,811	33,523	37,303	(2,288)
8,030	Health care	8,694	8,912	9,137	218
1,581	Pension	1,775	1,732	1,938	(43)
597	Leave	645	100	191	(545)
151	Other personnel related costs	262	150	150	(112)
43,202	Total personnel costs	47,187	44,417	48,719	(2,770)

Note 15: Supplies and consumables

Prior Year Actual 31 December, 2024	Description	Current Year Actual	Original Budget	Final Budget	Variance (Actual vs Original)
960	Supplies and materials	1,192	913	1,019	(279)
4,697	Purchase of services	4,524	4,112	4,449	(412)
2,775	Lease of property and equipment	225	3,043	3,053	2,818
1,101	Utilities	1,294	1,080	1,102	(214)
327	Interdepartmental expenses	271	346	349	75
154	Travel and subsistence	156	199	234	43
404	Recruitment and training	431	376	427	(55)
650	Other	749	218	218	(531)
11,068	Total supplies & consumables	8,842	10,287	10,851	1,445

Included in Other Supplies & Consumables is \$0.7 million for the pending claims and threatened litigation (2024 - \$0.6 million). During the year 2025, the Office settled legal liabilities in the amount of \$0.7 million. Refer to Note 9: Trade payables, other payables and accruals for details.

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 December 2025

(Amounts Expressed in CI \$000's)

Note 16: (Gains) / Losses

Prior Year Actual 31 December, 2024	Description	Current Year Actual	Original Budget	Final Budget	Variance (Actual vs Original)
(20)	Net gains on disposal of property, plant and equipment	(33)	-	-	33
(1)	Net gains on foreign exchange transactions	(3)	-	-	3
(21)	Total gains	(36)	-	-	36

Note 17: 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 18: Explanation of major variances against budget

Statement of Financial Position

Cash balances were lower than budget by \$10.6 million. The major driver for this position, was the timing of the invoicing and collection of cabinet revenue.

Trade receivables were \$11.8 million higher than budget, primarily due to increased Cabinet revenue receivable of \$15.9 million compared to budget of \$4.8 million. Trade receivables relating to the sale of goods and services also showed a variance of \$0.8 million relating to timing differences of the collections of these amounts.

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 December 2025

(Amounts Expressed in CI \$000's)

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

Other current receivables were \$5.3 million higher than budget mainly due to the higher outstanding Equity Injection when compared to budget.

Actual prepayments exceeded the budget by \$1.1 million, primarily due to advances made to local and overseas suppliers for the construction of a building, purchase of equipment and machinery totaling \$0.95 million and licenses and subscriptions of \$0.13 million. 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.

Property, plant, and equipment were \$1.5 million lower than the original budget. This variance was primarily driven by delays experienced in the acquisition of assets during the current period.

Actual expenditure was \$3.2 million higher than budget due to the \$3.5 million brought forward from 2024 resulting in a higher budgeted opening balance.

Other payables and accrual balances exceeded the original budget by \$1.8 million. This variance was primarily due to timing differences in payments from normal operations, resulting in an increase of \$0.5 million. Additionally, \$1.1 million of the variance relates to an increased 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 \$0.6 million. This was driven by higher accruals for compensatory time, annual leave and overtime incurred in December for proactive policing initiatives.

Statement of Changes in Net Worth

Net Worth as at 31 December 2025 was higher than budget by \$3.2 million. This variance was driven by higher capital injection due to the \$3.5 million brought forward from 2024 and used in 2025 and \$1.4 million resulted from the transfer of CIR as at July 1, 2025. These were offset by a lower than budgeted opening balance of \$0.8 million and the Day 1 adjustment for IPSAS 43 – Leases of \$0.5 million.

Statement of Financial Performance

Total Revenue of \$63.9 million was higher than original budget of \$58.5 million by \$5.4 million. This was primarily the result of supplementary appropriations totalling \$5.7 million to fund key initiatives including the transfer of CIR, salary equalization for RCIPS police personnel, enhancing law enforcement capabilities - future state and the lease of One Technology Square.

Other sales of goods and services and donations were \$0.2 million higher than original budget.

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 December 2025

(Amounts Expressed in CI \$000's)

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

Total Expenses were higher than original budget by \$5.2 million, however, was \$0.5 million less than the final budget. The supplementary funding received assisted the OCP to fund increases in personnel costs and supplies and consumables.

Personnel costs were higher than original budget by \$2.8 million. This was mainly due to \$2.3 million increase due to increased headcount, salary equalization initiative, mandatory increases of 5% COLA, and \$0.5 million in higher than budgeted leave costs.

Supplies and Consumables costs were lower than original budget by \$1.4 million. This is mainly driven by the savings of \$2.8 million in the Lease of Property and Equipment due to the adoption of IPSAS 43 - Leases resulting in the reclassification of this expenditure.

This was offset by adverse variances of \$0.5 million in other supplies and consumables primarily related to increased settlement of legal costs, \$0.4 million in purchase of services primarily relating to costs of forensics and investigations, \$0.3 million in purchase of supplies and materials primarily relating to the costs of additional uniforms and attractive assets and \$0.2 million in increased utility costs.

Cash Flow Statement

Cash and cash equivalents were \$10.6 million lower than budget for the period ended 31 December 2025. The details of the variance by category are as follows:

Net cash flows from operating activities were lower than budget by \$6.3 million. This was mainly due to lower than budgeted receipts of Cabinet revenue of \$4.9 million and higher payments for personnel costs of \$2.6 million, other payments of \$0.7 million and lease interest of \$0.3 million. These were offset by higher collections in outputs to other government agencies, sales of goods and services to third parties, donations and other receipts compared to budget by \$1.6 million and by net lower payments for supplies and consumables of \$0.6 million.

Cash out flows from investing activities were \$1.4 million higher than budgeted due to the increased purchases of capital items in the current year.

Cash inflows from financing activities were lower than budget by \$3.0 million. This was mainly due to lease payments of \$2.9 million that were not budgeted and timing differences in the collection of Equity funding relating to the prior year and received in the current year. There was also the repayment of surplus relating to the prior year of \$0.4 million.

The above overall changes amounted to a net outflow of \$7.9 million, which was \$10.8 million higher than previously budgeted inflow of \$2.9 million. The actual opening cash balance was \$0.2 million higher than the budgeted opening cash balance resulting in overall net variance in total cash of \$10.6 million.

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 December 2025

(Amounts Expressed in CI \$000's)

Note 19: 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, 2024	Description	Current Year Actual	Number of posts
1,513	Salaries & other short-term employee benefits	1,793	11
1,513	Total	1,793	

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

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 December 2025

(Amounts Expressed in CI \$000's)

Note 20: Commitments

Prior Year Actual 31 December, 2024	Type	One year or less	One to five Years	Over five Years	Total
Capital Commitments					
-	Property, plant and equipment	2,206	-	-	2,206
-	Total Capital Commitments	2,206	-	-	2,206
Operating Commitments					
5,721	Non-cancellable accommodation leases	-	-	-	-
1,138	Non-cancellable contracts for the supply of goods and services	2,390	1,619	-	4,009
6,859	Total Operating Commitments	2,390	1,619	-	4,009
6,859	Total Commitments	4,596	1,619	-	6,215

Non-cancellable leases relate to the accommodation for various administrative and operational units within the OCP. With the adoption of IPSAS 43 - Leases effective January 1, 2025, these amounts are accounted for as Lease liabilities and Rights of use assets.

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

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 December 2025

(Amounts Expressed in CI \$000's)

Note 21: 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 four major areas: Administration and Support, Royal Cayman Islands Police Service, Cayman Islands Coast Guard and the Cayman Islands Regiment. Core activities that are not undertaken under any other segment are reported under the Administration and Support segment, which includes the general oversight and policy direction of the Office. The Royal Cayman Islands Police Service segment records the core policing activities, and the Coast Guard segment provides maritime security and law enforcement.

	Administration and Support		Royal Cayman Islands Police Service		Cayman Islands Coast Guard		Cayman Islands Regiment		Consolidated Total	
	2024	2025	2024	2025	2024	2025	2024	2025	2024	2025
Revenue										
Outputs from Cabinet	9,224	9,931	43,237	46,067	3,936	4,571	-	1,498	56,397	62,067
Sale of goods and services & other revenue	1,342	1,737	493	77	-	1	-	-	1,835	1,815
Total Revenue	10,566	11,668	43,730	46,144	3,936	4,572	-	1,498	58,232	63,882
Expenses										
Salaries and Wages	6,942	7,295	33,740	35,901	2,520	3,001	-	990	43,202	47,187
Other expenses	3,298	3,570	9,883	10,184	1,416	1,871	-	507	14,597	16,132
Total Expenses	10,240	10,865	43,623	46,085	3,936	4,872	-	1,497	57,799	63,319
Surplus/ (Deficit) from Operating Activities	326	803	107	59	-	(300)	-	1	433	563
Assets										
Current Assets	24,910	22,108	7,952	15,655	1,161	2,191	-	712	34,023	40,666
Rights-of-Use Assets	-	5,388	-	-	-	-	-	682	-	6,070
Fixed Assets	10,008	11,217	19,173	18,765	9,892	8,263	-	1,003	39,073	39,248
Total Assets	34,918	38,713	27,125	34,420	11,053	10,454	-	2,397	73,096	85,984
Liabilities										
Current Liabilities	3,572	6,004	2,911	3,427	314	71	-	272	6,797	9,774
Non-current Liabilities	-	3,043	-	-	-	-	-	526	-	3,569
Total Liabilities	3,572	9,047	2,911	3,427	314	71	-	798	6,797	13,343
Net Assets	31,346	29,666	24,214	30,993	10,739	10,383	-	1,599	66,299	72,641

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 December 2025

(Amounts Expressed in CI \$000's)

Note 22: 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 2025, 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 2025

(Amounts Expressed in CI \$000's)

Note 23: 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
2025 Original Budget	57,157	2,315
Section 9(5) B/F from 2024 and used in 2025	-	3,467
Cabinet Papers: Supplementary Appropriations	4,666	-
Ministry Reorganization: Cayman Islands Regiment	1,034	-
Final Budget	62,857	5,782

Note 24: Going Concern:

The Office is a public entity and is 100% owned by the Cayman Islands Government. The organization derives approximately 98% 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 2025 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 25: Events occurring after reporting date

There were no significant events occurring after the reporting date.

Appendix II

- OCP Executive Financial Transactions



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.

Effective July 1, 2025, the Cayman Islands Regiment was transferred from the Ministry of Home Affairs to the Office of the Commissioner of Police. Funding attributable to OCP 5 Cayman Islands Regiment amounted to \$1.50 million.

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

**STATEMENT OF EXECUTIVE FINANCIAL TRANSACTIONS
FOR THE YEAR ENDED 31 DECEMBER 2025
(Amounts Expressed in CI \$000's)**

	Current Year Actual	Original Budget	Final Budget
Executive Revenue			
Firearms Licenses	43	30	30
Miscellaneous Licenses	93	72	72
Total Executive Revenue	136	102	102
	Current Year Actual	Original Budget	Final Budget
Executive Expenses			
OCP 1 Crime Prevention and Protection Services	32,882	31,279	33,580
OCP 2 Crime Investigation and Licensing Services	13,186	12,542	13,186
OCP 3 Policy Advice, Administrative and Support Services	9,930	9,476	9,962
OCP 4 Coast Guard Services	4,571	3,860	4,572
OCP 5 Cayman Islands Regiment	1,498	-	1,557
Total Executives Expenses	62,067	57,157	62,857
	Current Year Actual	Original Budget	Final Budget
Executive Assets			
Cash and cash equivalents	12	-	-
Equity Investment - Office of the Commissioner of Police	72,641	69,394	71,464
Total Executive Assets	72,653	2,315	5,782
	Current Year Actual	Original Budget	Final Budget
Executive Investment			
EI 79 - Office of the Commissioner of Police	5,484	2,315	5,782



Office of the
Commissioner of Police
Cayman Islands Government



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