MINISTRY OF
COMMUNITY AFFAIRS
CAYMAN ISLANDS GOVERNMENT

2021
HALF-YEAR REPORT



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ABOUT US

I. Nature and Scope of Activities

The Ministry of Community Affairs ("the Ministry") was driven by its Vision, Mission, Values and Objectives below:



The main activities of the Ministry were to:

- Provide policy advice and administrative support to the Honourable Minister.
- Ensure adequate emergency response capacity.
- Provide advice, governance and monitor the performance of Boards and Government Companies under the Ministry.
- Provide collaboration with key stakeholders on social and gender issues.
- Develop legislation of matters concerning the subjects under the Ministry.
- Administer the Seamen and Ex-Servicemen Ex-gratia Benefits.
- Administer the Housing Repairs Assistance (HRA) Programme.

II. Functions and Activities

- The Departments and Units that fell under the Ministry were:

Department of Children and Family Services (DCFS) protects and promotes the rights and welfare of children and families through the use of preventative interventions, education, advocacy and community-based programmes that serve to strengthen family bonds and build stronger communities. This is accomplished through the provision of social services to the people of the Cayman Islands including social work services, services to the general adult population, the elderly and disabled, foster care and adoption services, and the placement of vulnerable children in residential homes.

Needs Assessment Unit (NAU) assists citizens that are unable to support their families or themselves financially due to disability, underemployment, unemployment and other hardships.

Gender Affairs Unit (GAU) provides gender mainstreaming through research, policy advice, gender analysis of legislation, policies, operations and programmes within the Ministry and other government entities, as well as public education and sector or issue specific gender training. The Unit also provides administrative support for the Gender Equality Tribunal.

- The Government-Owned Company, Committee, Tribunal, and Statutory Board that fell under the Ministry were:

Children and Youth Services (CAYS) Foundation (Government Company) provides programmes of rehabilitation, education and social development skills for delinquent and at risk children in youth rehabilitation and care facilities owned by the Government.

Adoption Board receives applications for adoption from parents, guardians and prospective adopters and conducts investigations concerning the adoption of children for the consideration of the Court as per section 8 of the Adoption of Children Law (2003 Revision).

Oversight Committee for the Housing Repairs Assistance (HRA) Programme oversees the management of the HRA Programme which is provided to Caymanians who are either elderly and/or disabled or who have children in need that own and/or occupy their residential property and have been assessed by NAU.

Gender Equality Tribunal (GET) deals with discrimination complaints as they are submitted. The GET is made up of five members appointed by Cabinet. The Chairperson is an attorney-at-law and the four other members have experience and qualifications in gender, social development, human rights, labour or related fields.

- The Programmes that were administered by the Ministry were as follows:

Seamen Ex-gratia Benefit whereby the Ministry provides ex-gratia benefits to retired Caymanian Seamen or their surviving spouse, in recognition of their contribution to the Islands. On-going communication is maintained between the Ministry and CISA to ensure a close working relationship.

Ex-Servicemen (Veterans) Ex-gratia Benefit In June 1994 Cabinet (formerly the Executive Council) granted approval for funding to provide financial assistance to Caymanian ex-servicemen who served in the armed forces during war time limited to service during World War I and II, the Trinidad Royal Navy Volunteer Reserve, the Homeguard, the Royal Fleet Auxiliary (supply), the armed forces of Great Britain, and the Merchant Marines.

HRA Programme the HRA Programme provides home repairs to Caymanians who are either elderly and/or disabled or who have children in need that own and/or occupy their residential property and have been assessed by NAU.

GOVERNANCE

I. Governing Legislation

The statutes that governed the major activities of the Ministry were:

- The Cayman Islands Constitution Order, 2009
- Public Service Management Act (2018 Revision)
- Personnel Regulations (2020 Revision)
- Public Management and Finance Act (2020 Revision)
- Financial Regulations (2018 Revision)
- Anti-Corruption Act, (2019 Revision)
- Freedom of Information Act (2020 Revision)
- The Freedom of Information (General) Regulations (2020 Revision)
- Data Protection Act, 2017
- Data Protection Regulations, 2018
- National Archive and Public Record Act (2015 Revision)
- Control of COVID-19 Regulations, 2020

II. Departments/Units Governing Legislation

The legislation that governed the major activities of the Ministry's Departments and Units, in addition to the aforementioned, were:

- Children Act (2012 Revision)
- Children Act Regulations, 2012
- Adoption of Children Act (2003 Revision)
- Adoption of Children Regulations (2003 Revision)
- Companies Act (2012 Revision)
- Youth Justice Act (2005 Revision)
- Poor Persons (Relief) Act (1997 Revision)
- Health Insurance Act (2013 Revision), Section 2
- Protection from Domestic Violence Act (2010)
- The Disabilities (Solomon Webster) Act, 2016
- The Older Persons Act, 2017
- Gender Equality Act, 2011

III. Ministry Policies and Directives

- Ministry of Community Affairs 2021 Hazard Management Plan
- Ministry of Community Affairs 2021 Continuity of Operations Plan
- Overtime, Comp Time/Time-off In-Lieu (TOIL) and Flexible and Additional Hours Policy
- Use of Personal Communication Equipment, Internet Media and Personal Radios in the Workplace

- Complaints Handling Procedures
- Workplace Sexual Harassment Policy (WSHP)
- Policy on Internal Controls
- Whistle Blower Policy v2.2
- Code of Business Ethics and Conduct V4
- Fraud Policy v2.6
- Policy Offering or Receiving Hospitality Entertainment of Gifts (May 2017)
- Records and Information Management Standard V1.0 (May 2017)
- Eligibility Criteria for Seamen Ex-Gratia Benefits
- Fixed Asset Management Policy
- Fleet Management Policy
- Finance Policies and Risk Mitigating Control

As a result of the April 2021 general elections, there was a re-organization of Governmental Ministries, Portfolios and Offices. As a result of this, the Ministry was discontinued and ceased operations effective 30 June, 2021. The three Units/ Departments and their functions were transferred to newly formed or previously existing Ministries, Portfolios and Offices.

OUR PEOPLE

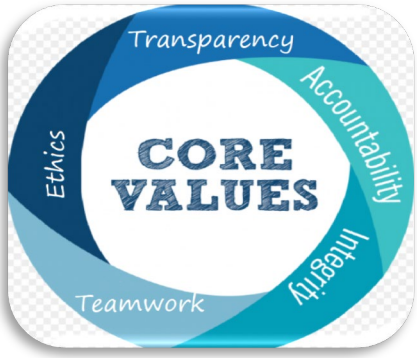
In 2021, the Ministry's leadership team experienced changes, but with necessary rearrangement was once again well-positioned to continue its path towards meeting its mandate through a very challenging 2021. The current team possessed decades of progressive experience, knowledge, qualifications and expertise in the areas of social work, welfare, human resources, finance and accounting and government policy, directly related to the subject areas under the Ministry's remit.



I. Message from the Human Resources (HR) Team

The unprecedented global restrictions and changes resulting from the COVID-19 pandemic, and its impact on the welfare of our local economy and community was the biggest challenge faced by Ministry manpower in 2021. The shift in demand required a swift adjustment in daily operations and workforce management unrivaled by previous years. The senior management team rose to the occasion and managed to keep operations successfully open throughout, whilst extending service delivery not forming a part of its conventional mandate. The Ministry's agility and resilience in switching gears and direction to re-focus its operations and manpower was remarkable. The Ministry's ability to fulfil the unprecedented and urgent increase in demand for welfare services across all islands, for Caymanians and non-Caymanians alike, can rightfully be affirmed as the highlight of its achievements in 2021. Whilst overseas Learning and Development activity was halted for the majority of 2021 due to the COVID-19 pandemic, it was still a significant year of further professional development and up-skilling of staff members via various local and online platforms.

II. Message from the Finance Team



The Finance Team has played a key role in the response to the pandemic as we have had to re-prioritize our work, reshape our internal workflows, and restructure our team to meet the increase in demand for the services our Ministry provides. We are confident in the effectiveness of our function within the Ministry as we lead and guide the senior management of the Ministry, Heads of Departments and their finance staff, even through these unprecedented times.

In culmination of another successful year, the financial statements for the half-year ended 30 June 2021, received another unqualified opinion from the Office of the Auditor General and thereafter, were tabled in the House of Parliament pursuant to the requirement of the Public Management and Finance Act (2020 Revision).

III. Message from the Gender Affairs Unit

Equipped with the insights gleaned through the occurrences in the previous year, and with the knowledge that globally the pandemic has negatively impacted the progress towards the United Nations Sustainable Development Goals 2030 Agenda and that it will significantly delay the achievement of the gender equality goals in particular, the GAU approached 2021 with a revived focus to continue the work on the many gender, diversity and equality issues, in an effort to help the society "build *forward* better ".

It is clear that for gender equality goals to be achieved there is the requirement for increased awareness, understanding and adoption of gender mainstreaming practices across subject areas in government and industry sectors.

Therefore, GAU accepted any opportunity to inform government officials, policy makers, colleagues, students or the general public on issues of discrimination, the need to be gender- sensitive, gender - responsive, as well as to facilitate empowerment of people in the society by utilizing a gender transformative approach.

HUMAN CAPITAL MANAGEMENT - DISCUSSION AND ANALYSIS

I. Human Resources Analytics

In 2021, there were a total of 215 positions filled with 8 vacancies, for a total of 223 positions as per the budget. Our workforce at a-glance is below:



Budgeted Headcount

2021	Ministry of CA	Needs Assessment Unit	Department of Children & Family Services	Total Positions Filled
Budgeted Headcount	18	35	167	220
Joiners	2	6	2	10
Leavers	-	2	4	6
Transfers	1	-	-	1
Promotions	-	1	2	3

Vacant Positions

Entity	Vacant Post	Number of Positions
DCFS	Social Work Manager	1
DCFS	Community Development Officer	1
DCFS	Accounts Officer I	1
DCFS	Housekeeper	2
DCFS	Community Care Worker I	1
DCFS	Community Care Worker II	2
Total vacant positions		**8**

Staff by Nationality

Employee by Nationality (FTE)*	Children & Family Services	Core Ministry	Gender Affairs Unit	Needs Assessment Unit	Total Headcount (FTE)*
Caymanian	83	18	1	38	140
Jamaican	57	-	-	-	57
American	3	-	-	-	3
British	3	-	-	-	3
Canadian	1	-	-	-	1
Dutch	1	-	-	-	1
Filipino	4	-	-	-	4
Guyanese	2	-	-	-	2
Irish	1	-	-	-	1
Trinidadian	3	-	-	-	3
Total positions filled	**158**	**18**	**1**	**38**	**215**
Percentage of Caymanian in workforce	**53%**	**100%**	**100%**	**100%**	**65%**

Gender

*Employees By Gender (FTE)**	*Children & Family Services*	*Core Ministry*	Gender Affairs	*Needs Assessment Unit*	*Total Headcount (FTE)**
Female	150	15	1	30	**196**
Male	8	3	-	8	**19**
Total	**158**	**18**	**1**	**38**	**215**

* FTE - Full Time Equivalent

Age

Employees by Age (FTE)	Children & Family Services	Core Ministry	Gender Affairs Unit	Needs Assessment Unit	Total FTE Headcount
Under 35	19	3	-	20	**42**
35 - 39	15	2	-	3	**20**
40 - 44	16	1	-	6	**23**
45 – 49	25	4	1	3	**33**
50 – 54	21	3	-	2	**26**
55 – 59	27	1	-	2	**30**
60 – 65	33	4	-	1	**38**
66+	2	-	-	1	**3**

II. Learning and Professional Development



In 2021, the Ministry continued in its support of employees in seeking and pursuing every possible opportunity for learning and development, geared towards a mutual benefit for employer and employee.

Members of staff and management across the Ministry and its entities pursued a variety of learning and development activity. The DCFS and NAU also continued to invest in their staff to ensure pertinent training was upheld, particularly where it formed a part of their role requirements:

Human Resources

The Ministry's HR Managers, Ms. Yvonne Evans and Mr. Franklyn Millwood participated in a Drug and Alcohol Abuse training event facilitated by the Department of Counseling Services. Ms. Evans also attended the Cayman Islands Society of Human Resource Professionals (CISHRP) Annual Conference.

Finance

The Finance team acquired on-the-job training in key roles within the Ministry as a result of the pandemic:

- The Deputy Chief Financial Officer (DCFO) of Reporting was appointed to act as the Chief Financial Officer (CFO) until the hiring of the new CFO in June 2021.
- Cross-training between the DCFO of Operations and the Financial Administrator.
- The finance team attended IPSAS and IFRS Update for the Public Sector which was hosted by Cayman Islands Institute of Professional Accountants (CIIPA)

- The acting CFO and the DCFO of Operations graduated from the Leadership Cayman Programme on July 10th. They were 2 of the 25 participants selected from 48 applicants to secure a place in the six-month intensive leadership programme. They each attended a series of bi-weekly seminars on a range of different topics relating to the Environment, Media, Financial Services, Criminal Justice, Education, Culture & Heritage, Cayman Islands Government, Sister Islands, Stay Over & Cruise Tourism, Immigration & Workforce Development, Human Services & Healthcare and Infrastructure & Development. They were able to have discussions with expert guest speakers, including industry professionals, community leaders and Government officials.



Acting Chief Financial Officer, Melissa Whorms and Deputy Chief Financial Officer, Marco Miranda, receiving their award at graduation from the 2021 Leadership Cayman Class Chair and Chamber of Commerce President.

GAU

The Senior Policy Analyst (Gender, Diversity & Equality), the sole GAU staffer, was permitted and sponsored by the Ministry to attend a number of training sessions in 2021. In order to continue to enhance her skills in management and leadership she participated in the ILM Level 3 programme offered by the CSC. With regards to job-specific knowledge, she attended the Diversity, Equity and Inclusion Conference provided online by The Conference Board. This conference was extremely valuable as it provided insight into employment issues relevant to marginalized groups (such as older persons, migrants, persons with disabilities, ex-offenders); addressing mental health issues in the workplace; and the various effects of the pandemic on women, men, caregivers and families.

It also focused on corporate responsibility and the importance of engagement with the community and the societal issues which are faced by employees.

In addition, the Senior Policy Analyst participated in several other learning opportunities provided by universities, professional associations , or international and regional bodies covering: strategic policy planning , public policy, gender, labour, housing, violence and harassment in the workplace, making spaces more inclusive, juvenile justice reform, domestic violence, and social protection systems with particular relevance to the COVID pandemic recovery process.

The United Nations Women, La Comision Economica para America Latina y el Caribe and the Economic Commission for Latin America and the Caribbean extended invitations to the Cayman Islands to attend their various conferences and workshops on the Status of Women in the region as well as statistics workshops on Measuring Unpaid Care Work for the Sustainable Development Goals. Those workshops were enlightening as the significance of this issue was elevated further by the demands placed on women and households (in contrast to the duties and obligations often undertaken by the state) based on the impact of COVID in areas such as childcare, care of the elderly or dependents, healthcare and provision of education and supervision of children. This was also timely and relevant given that census exercises were upcoming in various countries including the Cayman Islands.

It must be stated that a significant contributory factor to the level of learning and development activities which were undertaken was directly related to the implementation of the Civil Service policies on flexible and remote working. This enabled staff to attend online learning opportunities in different time zones (sometimes outside of normal workday hours) and in private, quiet settings which were conducive to uninterrupted learning activities and intense concentration. The ability to attend online provided increased access while also reducing official travel costs, thus, resulting in savings to the Unit and Ministry. Such policies in the Civil Service can contribute significantly to promoting gender equality as it affords better work /life balance as well as opportunities for continuous education and upskilling, consequently leading to increased employment marketability and thereafter to potentially facilitate economic mobility of individuals and the society as a whole.

NAU

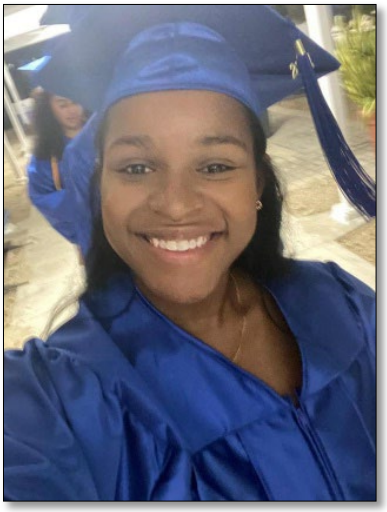
In 2021 the Needs Assessment Unit continued to focus all efforts to cope with the increase in applications for individuals whom are still impacted by the Covid-19 Pandemic. The NAU continued to place an emphasis on professional development to ensure that all staff members were properly equipped with the necessary tools to effectively carry out their duties and recommenced training sessions in the final quarter of 2021. There were some staff members whom are ongoing with their professional development with continued tertiary studies for undergraduate degrees and other skill sets.



Annual CISHRP Conference June 2021 at The Kimpton Seafire Resort & Spa Hotel

Three NAU employees completed degrees despite the difficulties of the Covid-19 Pandemic as noted below:

1. Mya Dunkley – Associates in Social Work
2. Rochella Moya – Associates in Social Work
3. Zemrie Thompson- Master in Theological Leadership with Distinction



Mya Dunkley



Rochella Moya



Zemrie Thompson

DCFS

The DCFS staff participated in conferences, courses and webinars such as CPR and First Aid Training; Elderly Abuse; Food Handling Course; Impact of Trauma on Children course; Ending Cycles of Domestic Violence; APMG Better Business Cases (BBC) Practitioner Level; APMG Better Business Cases (BBC) Foundation Level;

Understanding Anxiety, Depression and CBT; Understanding Depression and Low Mood in Young People; Management and Leadership: Growing as a Manager; Cyber-Security Awareness Training; Disability Awareness Sensitivity Training; Mental Health Webinar; and training in Understanding Sexual Abuse Examinations in Investigation and Prosecution Efforts and the Prosecution of Child Neglect Cases.

I. Rewards and Recognition

The Ministry continues to place professional development, fair and equity in compensation and performance reward and recognition of all employees as an ongoing priority year-on- year, in line with the obligation of being a good employer:

Ministry Administration

In June 2021, the Deputy Chief Financial Officer was presented with the Chief Officer Choice award in recognition of her contribution and dedication to the Cayman Islands Government. Ms. Whorms stepped up to the challenge during unprecedented times by taking on the role as Acting Chief Financial Officer with oversight and management of the team and the departments on all financial related matters. Her positive mindset towards the task at hand was critical and she was able to ensure that the Ministry received another unqualified opinion for the 30 June, 2021 financial period end.



Acting CFO, Melissa Whorms with the Ministry's Finance Team

His Excellency The Governor was delighted to award a Certificate and Badge of Honour to Chief Officer, Teresa Echenique and Deputy Chief Officer, Joan West-Dacres (photo unattached) in recognition of their exceptional service to our community during the pandemic. This is a unique and special one-off set of awards to reflect the unprecedented situation our Government and Country were in.



Chief Officer, Teresa Echenique with her award of Certificate and Badge of Honour

DCFS

DCFS Director Mrs. Paulinda Mendoza-Williams was one of the 75 individuals who was honored and awarded for meritorious services given throughout the Cayman Islands COVID-19 pandemic response in 2020. The Department also celebrated the importance of social workers during the Social Worker month in March and awarded Kernita Bailey the Social Worker of the Year.



DCFS Director, Paulinda Mendoza-Williams and the Deputy Governor, Mr. Franz Manderson



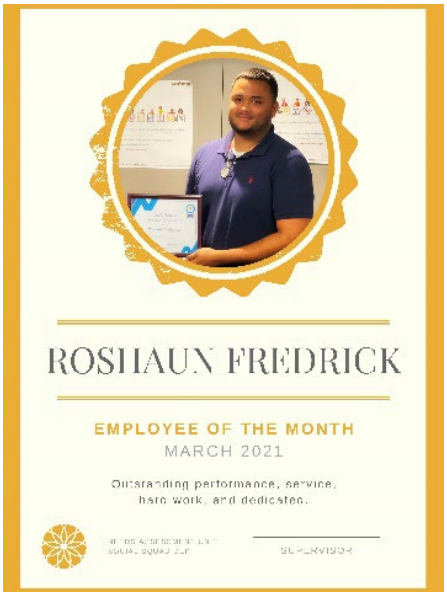
Social Worker of the Year Kernita Bailey

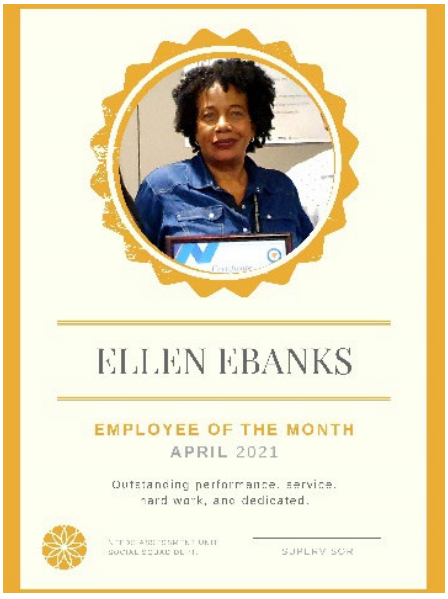
NAU

In lieu of the Deputy Governor's Award and Chief Officer Choice Award, the NAU launch an Employee of the Month award. This is based on an electronic survey conducted by staff to choose whom they feel has been an outstanding employee for each month. The awardee is presented a certificate and a gift in front of their peers, a picture is taken and it is placed on our Wall of Recognition to be displayed along with other accolades.

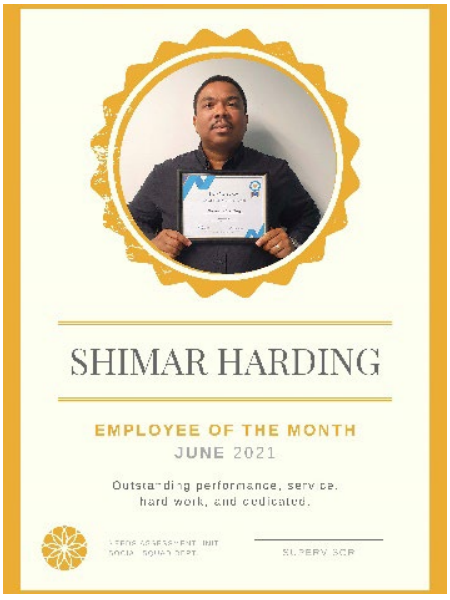












To assist in building team camaraderie, staff has also proudly provided support in promoting awareness to important causes such as noted below.



Dress Down Day In Purple! To support in Jaliyah Cancer Awareness.



Golden Age Home



Health Services Authority



Ministry of Community Affairs

RESPONSE TO THE COVID-19 PANDEMIC

The Ministry worked diligently to ensure that its agencies were supported in order to continue to provide essential services to the people of the Cayman Islands in face the of unprecedented demands for its services. In addition, recognising the critical role that private citizens and non-government agencies play in human services and the advancement of our people, the Ministry continued to use its partnerships with Government and non-government entities to achieve its vision.

Vulnerable Caymanians were assisted by the NAU with meeting their basic essential needs including food vouchers, school lunches and rental assistance. Persons also had their indigent medical coverage renewed, and additional financial support was provided for families with children. The NAU Contact Centre was developed and currently running as pilot program to provide a better customer care experience. There are assigned dedicated staff to monitor and respond to all forms of communication, such as telephone calls and emails, which are answered in timely matter and addressed professionally.

Finally, since DCFS staff are categorised as essential workers, with the onset of the COVID -19 pandemic and resulting shelter-in-place provisions requiring the suspension of various services, staff remained active in delivering direct case management, intervention services and, most importantly, the safeguarding of our children. In an effort to ensure the safety of our elderly care home residents, social visits to the Kirkconnell Community Care Centre in Cayman Brac, and the Golden Age Home and Maple House in Grand Cayman continued to be suspended. Mindful that this decision was difficult for some residents and their families, it was a critical protective measure taken in the best interests of the residents as older persons and vulnerable individuals have increased susceptibility to the upper respiratory complications caused by the coronavirus and some were immunosuppressed with chronic ailments including heart disease, diabetes and asthma. Other residents had a range of underlying health conditions. Staff, however, continued to keep residents engaged through a variety of indoor and outdoor activities within their respective facilities and facilitated family contact via the use of technology.

HIGHLIGHTS OF SERVICES, PROJECTS AND PARTNERSHIPS

During the 2021 financial year, the Ministry and its agencies were able to engage in several highly, and mutually beneficial services, community projects and partnerships. Some of these include:

- The Ministry continued to play an active part in the implementation of the Cayman Islands Older Persons Policy 2016-2035 and promotion of the Older Persons Act, 2017, through involvement on the Council of Older Persons. In March, approximately 275 persons attended the Ministry's Open House for the Older Persons Active Ageing Centre (OPAAC). Its mandate is to provide seniors with accessibility to key government services, community life and to help prevent and alleviate isolation. The OPAAC center combined the strength of the Elderly Services Unit of the Department of Children & Family Services (DCFS) and the Needs Assessment Unit (NAU), which would allow them to collaborate on mutually beneficial service delivery to older persons.



Lion's Club of Grand Cayman, President Carmin Godfrey presenting donation to the Ministry



Seafarers Association, President Denniston Tibbetts presenting donation to the Ministry



Seniors enjoying OPACC's Open House



One of our seniors happy to receive their gift bag



Craft and sewing room at OPACC



One of our seniors enjoying a domino game with Community Officers and Ministry staff

- DCFS recognized the past Directors of the Department of Children & Family Services for the vital role they have played in preserving the emotional and physical resilience of the nation.



Deputy Director -Rayle Roberts, Director-Paulinda Mendoza, Felicia Robinson, 1st Director – Mrs. Gay Jackson, Angela Martins, Chief Officer Teresa Echenique, Deana Lookloy, Deputy Governor, Franz Manderson. Missing from the photo is Ms. Alicia (Jen) Dixon.

- Representatives from the Ministry attended the Cayman Islands Crisis Centre 6th Annual Power of the Purse and the Flowers Sea Swim "Denim & Diamonds" in support of the National Children's Voluntary Organisation (NCVO).



Ministry staff attending CICC's Power of the Purse Event

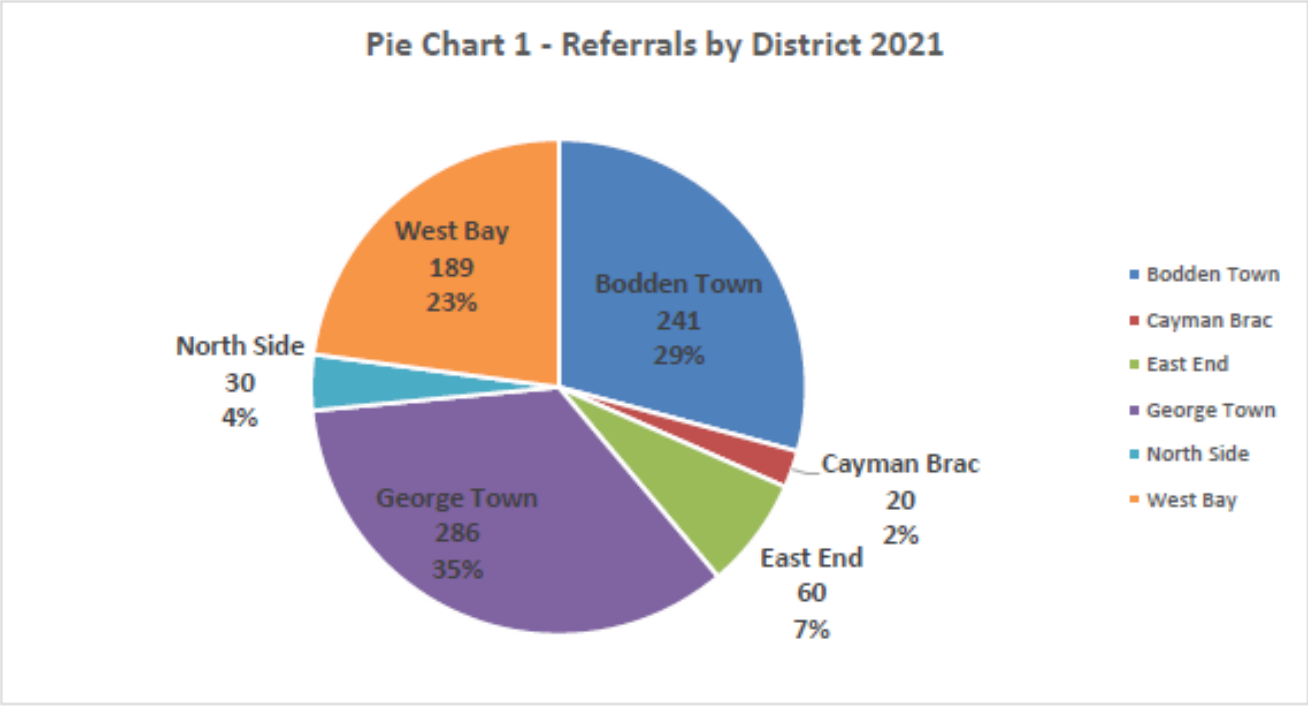


Ministry staff attending Flowers Sea Swim "Denim & Diamonds" event with NCVO as the chosen charity

- As of June 2021, there were 911 beneficiaries of the Seamen Ex-gratia Benefit. 16 new Seamen were added. Unfortunately, 17 recipients of the Seamen Ex-gratia Benefit and 8 Ex-Servicemen passed away in 2021.
- For the 2021 Annual Child Month Event, the Youth Services Team collaborated with several Churches in the Community to host Youth games nights. DCFS also hosted a teen panel for six teenage students to discuss how the pandemic has affected our youth.



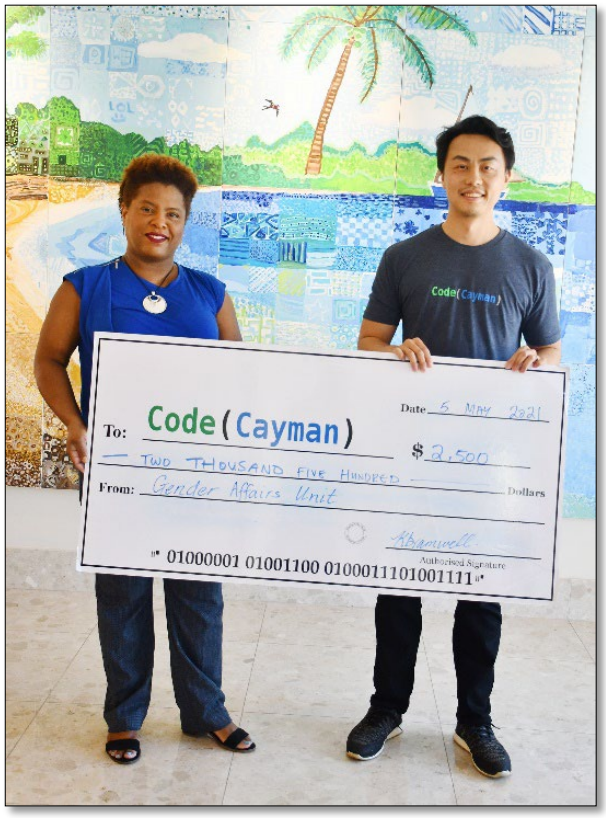
- Elderly Services Team recognized and marked World Elder Abuse Awareness Day 2021 on June 15th. This was in celebration of this United Nations Day. A presentation on "What is Elder Abuse? – Signs and Symptoms" was made to civil servants via CIG Wellness Lunch and Learn Sessions.
- The months of February, March and May of this year saw elevated increases in referrals to the Mash office with each month recording over 150 referrals respectively. The total referrals for the first half of this year was 826. By contrast for the same period in 2020, there were 554 referrals processed and in 2019, a total of 495 referrals. This is an increase of 11% from 2019-2020 and 49% increase from 2020-2021. Referrals by districts for this reporting period are reported in the chart below.



- The Department of Children & Family Services and the Duchess of York announced Clifton Hunter High School student, Trevor Carmola Jr. as the observance's Child Month 2021 awardee.



- Gender Affairs Unit (GAU) continued to participate in the Early Childhood Assistance Programme Oversight Committee, the Council for Older Persons, and the Alliance Against Domestic Violence.
- GAU advised and contributed to consultations pertaining to workplace harassment policies, domestic violence, and the Ministry of Agriculture's National Food and Nutrition Security Policy.
- Continued engagement with regional national gender machineries through UN Women Caribbean Regional Office, in addition to attendance at international and regional meetings and events such as the CARICOM Heads of Gender Bureaus and CARICOM Council for Human and Social Development (COHSOD) on Gender as the Cayman Islands official representative.
- The GAU continued to sponsor, collaborate and partner with several local Not for Profit Organisations and other government agencies to support programmes, services or initiatives which promote and facilitate gender equality or empowerment. These organisations include: Gender Equality Cayman (GEC); Business and Professional Women's Club (BPW); the Family Resource Centre (FRC); Colours Cayman (CC); The Cayman Islands Crisis Centre (CICC); Women Code Cayman; and the Alliance Against Domestic Violence.



Brian Tang of Cartan Group, founders of Code (Cayman), receives sponsorship for Women's and Youth programmes (May 2021).

- Presented sessions on the Gender Equality Law to the new recruits of the HM Prison Service and Bachelor's degree level students of the University College of the Cayman Islands (UCCI) Employment Law course, in addition to a session focused on the National Policy on Gender Equity and Equality to the UCCI students in the Public Policy course.

- Through GAU partnerships successful events that were staged in the community between January and June 2021, were: the Honouring Women Month Anniversary Brunch & International Women's Day (March); the Sexuality Through Art Exhibition (April) and the first recognition of International Widows Day (June) .





Participants at the International Widows Day Celebration event enjoy the interactive group exercise with local female business owner Kemisha Clarke of Sweet Tooth.



Local artists, poets, researcher, organizers and sponsors of the art exhibition and research project join for a group photo at the event.

- The GAU participated in several radio interviews on various topics related to gender equality and diversity, including discussions on Women in Information Communication Technology, Coding and Digital Industries; Human Sexuality and Empowerment; and Widowhood.

- Continued to provide information to the media and guidance to the public about the services and procedures of the Gender Equality Tribunal.

- The NAU pilot programme “NAU is in Our District” launched in December 2020, continues to ensure its presence in each community. Even with restrictions, social distancing and limited facilities due the Covid-19 crisis, the NAU continued to provide ease of access to services and information within the districts, and is in line with the Government’s strategy to deliver ‘world class’ customer service. Majority of the clientele that visited the District Days were the elderly and persons without transportation.



NAU in Our District

- The NAU provided 1084 persons with permanent financial assistance, 1,279 families with temporary financial assistance, 34 persons with residential home placement and assisted 263 persons gain access to indigent medical coverage in the first half of 2021.

- DCFS continued to acknowledge and celebrate special days or months of recognition such as the Social Work Month in March .



DCFS Staff for Social Worker Month

FINANCIAL PERFORMANCE AND ANALYSIS

This section provides a summary and a trend analysis of our use of financial and capital resources. The audited accounts of the Ministry are in Appendix A.

I. Financial Statement Trend Analysis and Discussion

The five-year Statement of Financial Performance:

	2021** Actual	2020 Actual	2019 Actual	2018 Actual	2016/17* Actual
Revenue					
Sale of goods and services	7,943,443	13,356,112	13,838,517	13,071,783	27,138,710
Donations and other revenue	98,119	48,666	96,661	70,285	233,172
Total Revenue	8,041,562	13,404,778	13,935,178	13,142,068	27,371,882
Expenses					
Personnel costs	6,754,836	13,098,520	11,806,100	11,032,182	19,215,668
Supplies and Consumables	937,497	1,526,287	1,685,222	1,564,226	4,302,390
Depreciation	211,580	366,258	267,654	265,579	1,467,970
(Gain)/loss on sale of assets	-	106,231	-	678	(13,282)
(Gain)/loss on foreign exchange	306	(151)	(1,827)	(742)	(595)
Total Expenses	7,904,219	15,097,145	13,757,149	12,861,923	24,972,151
Surplus/(Deficit) for the year	**137,343**	**(1,692,367)**	**178,029**	**280,145**	**2,399,731**

* Figures presented for 2016/17 are for an 18-month period

** Figures presented for 2021 are for a 6-month period

Financial Performance Analysis:

The Ministry's annual revenue from Cabinet and the annual expenses have steadily increased in line with the expansion of outputs produced to meet client demands.

Revenue and expenses for 2021 are approximately 50% of prior years given the discontinuation of the Ministry's operations with effect from 30 June, 2021.

SCRUTINY BY PARLIAMENT AND PUBLIC

I. Parliamentary Questions

The Ministry did not receive any Parliamentary Questions.

II. Public Accounts Committee (PAC)

The Ministry was not required to appear before the PAC during the period of January to June 2021.

III. Freedom of Information (FOI) Requests

During the financial year, Ministry administration received 2 FOI Requests and provided the requested information within the timeframe required.

IV. Complaints

The Ministry's HR team received 2 complaints during the period January to June 2021. Any complaints received in regards to its Departments or Units were forwarded to the relevant agency and processed through their own internal complaints' procedures.

CROSS-GOVERNMENT COMMITMENTS

Cayman Islands Council for Older Persons: Representatives from the GAU and Community Affairs subject area serve on this Council.

Cayman Islands Older Persons Policy (CIOPP) 2016-2035: The Ministry, in partnership with the DCFS, applied and were granted supplementary funding from the Cabinet Office to assist with the implementation of the CIOPP. In 2020, the Ministry received assistance with purchasing much needed equipment for use in the DCFS residential homes for older persons in Grand Cayman and Cayman Brac.

Multi-Agency Safeguarding Hub (M.A.S.H.): Currently, the MASH is comprised of the Department of Children and Family Services Intake Team, the Family Support Unit of the Royal Cayman Islands Police Service and a Mental Health Practitioner from the Health Services Authority (H.S.A.).

APPENDIX A

FINANCIAL STATEMENTS

FOR THE SIX-MONTH PERIOD ENDED

30 June 2021



Ministry of Community Affairs

Financial Statements

For the period ended 30 June 2021

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STATEMENT OF RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

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

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

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

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

The financial statements fairly present the financial position, financial performance and cash flows of the Ministry of Community Affairs for the financial period ended 30 June 2021.

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

(a) Completely and reliably reflect the financial transactions of the Ministry of Community Affairs for the financial period ended 30 June 2021;
(b) fairly reflect the financial position as at 30 June 2021 and performance for the financial period ended 30 June 2021;
(c) comply with International Public Sector Accounting Standards as set out by International Public Sector Accounting Standards Board, under the responsibility of the International Federation of Accountants. These financial statements have been prepared in accordance with the International Public Sector Accounting Standards (IPSAS) issued by the International Federation of Accountants and the International Public Sector Accounting Standards Board, using the accrual basis of accounting. Where additional guidance is required, International Financial Reporting Standards (IFRS) issued by the International Accounting Standards Board are used.

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

Teresa Echenique
Chief Officer

30 July 2022

Brian Morain
Chief Financial Officer

30 July 2022

Office of the Auditor General
CAYMAN ISLANDS

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AUDITOR GENERAL'S REPORT

To the Members of Parliament and the Chief Officer of the Ministry of Community Affairs

Opinion

I have audited the financial statements of the Ministry of Community Affairs (the "Ministry"), which comprise the statement of financial position as at 30 June 2021 and the statement of financial performance, statement of changes in net worth and cash flow statement for the 6-month period then ended, and notes to the financial statements, including a summary of significant accounting policies as set out on pages 8 to 28.

In my opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Ministry as at 30 June 2021 and its financial performance and its cash flows for the 6-month period then ended 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 Ministry in accordance with the International Ethics Standards Board for Accountants' *Code of Ethics for Professional Accountants (IESBA Code)*, together with the ethical requirements that are relevant to my audit of the financial statements in the Cayman Islands, and I have fulfilled my other ethical responsibilities in accordance with these requirements and the IESBA Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Emphasis of Matter

As outlined in the description and principal activity note of the financial statements, the Ministry was discontinued effective 30 June 2021 because of a Government reorganization effective 1 July 2021. Therefore, management has not prepared the Ministry's financial statements using a going concern basis of accounting. My opinion is not modified in respect of 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 Ministry'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 Ministry or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the Ministry's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Ministry'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 discontinued 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 Ministry'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. The Ministry's financial statements have not been prepared using the going concern basis of accounting.

- Evaluate the overall presentation, structure and content of the financial statements, including disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Sue Winspear, CPFA
Auditor General

30 July 2022
Cayman Islands

STATEMENT OF FINANCIAL POSITION
AS AT 30 June 2021
(Amounts Expressed in Cayman Islands Dollars)

	Note	2021 Actual	2021 Original Budget	2021 Revised Budget	Variance (Actual vs. Revised)	2020 Actual
Cash and cash equivalents	2	3,104,785	5,343,455	5,343,455	(2,238,670)	2,760,962
Trade and other receivables	3	2,565,074	1,722,468	1,722,468	842,606	2,519,757
Total Current Assets		**5,669,859**	**7,065,923**	**7,065,923**	**(1,396,064)**	**5,280,719**
Non -Current Assets						
Property, plant and equipment	4	3,302,762	2,653,331	2,703,331	599,431	2,792,352
Total Non-Current Assets		**3,302,762**	**2,653,331**	**2,703,331**	**599,431**	**2,792,352**
Total Assets		**8,972,621**	**9,719,254**	**9,769,254**	**(796,633)**	**8,073,071**
Current Liabilities						
Trade and other payables	5	458,039	454,451	454,451	3,588	501,549
Employee entitlements	6	399,232	184,989	184,989	214,243	285,584
Surplus payable/ (receivable)	18	-	-	-	-	(10,301)
Total Current Liabilities		**857,271**	**639,440**	**639,440**	**217,831**	**776,832**
Net Assets		**8,115,350**	**9,079,814**	**9,129,814**	**(1,014,464)**	**7,296,239**
Net Worth						
Contributed capital		8,538,703	8,470,265	8,520,265	18,438	8,420,760
Revaluation surplus	4	1,014,303	356,898	356,898	657,405	440,177
Accumulated deficit		(1,437,656)	252,651	252,651	(1,690,307)	(1,564,698)
Total Net Worth		**8,115,350**	**9,079,814**	**9,129,814**	**(1,014,464)**	**7,296,239**

The accounting policies and notes on pages 8 to 28 form an integral part of these financial statements.

STATEMENT OF FINANCIAL PERFORMANCE
FOR THE PERIOD ENDED 30 June 2021
(Amounts Expressed in Cayman Islands Dollars)

	Note	2021 Actual	2021 Original Budget	2021 Revised Budget	Variance (Actual vs. Revised)	2020 Actual
Revenue						
Sale of goods and services	**7**	7,943,443	15,501,352	15,501,352	(7,557,909)	13,356,112
Donations and other revenue	**7**	98,119	60,000	60,000	38,119	48,666
Total Revenue		**8,041,562**	**15,561,352**	**15,561,352**	**(7,519,790)**	**13,404,778**
Expenses						
Personnel costs	**8**	6,754,836	13,438,580	13,438,580	(6,683,744)	13,098,520
Supplies and consumables	**9**	937,497	1,847,850	1,847,850	(910,353)	1,526,287
Depreciation	**4**	211,580	274,922	274,922	(63,342)	366,258
(Gain)/loss on sale of assets		-	-	-	-	106,231
Gain on foreign exchange		306	-	-	306	(151)
Total Expenses		**7,904,219**	**15,561,352**	**15,561,352**	**(7,657,133)**	**15,097,145**
Surplus/ (Deficit) for the period		**137,343**	**-**	**-**	**137,343**	**(1,692,367)**

The accounting policies and notes on pages 8 to 28 form an integral part of these financial statements.

STATEMENT OF CHANGES IN NET WORTH
FOR THE PERIOD ENDED 30 June 2021
(Amounts Expressed in Cayman Islands Dollars)

	Note	Contributed Capital	Accumulated Surplus/ (Deficit)	Revaluation Surplus	Total Net Worth	Original Budget	Revised Budget	Variance (Actual vs. Revised)
Balance at 1 January 2020		8,357,398	-	570,119	8,927,517	8,779,814	8,779,814	147,703
Equity investment from Cabinet		63,362	-	-	63,362	150,000	200,000	(136,638)
Prior year adjustments		-	(2,273)	-	(2,273)	-	-	(2,273)
Deficit for the year 2020		-	(1,692,367)	-	(1,692,367)	-	-	(1,692,367)
Derecognition of revaluation surplus, disposed asset		-	129,942	(129,942)	-	-	-	-
Balance at 31 December 2020		**8,420,760**	**(1,564,698)**	**440,177**	**7,296,239**	**8,929,814**	**8,979,814**	**(1,683,575)**

	Contributed Capital	Accumulated Surplus/ (Deficit)	Revaluation Surplus	Total Net Worth	Original Budget	Revised Budget	Variance (Revised Budget vs. Actual)
Balance at 1 January 2021	8,420,760	(1,564,698)	440,177	7,296,239	8,929,814	8,979,814	(1,683,575)
Equity investment from Cabinet	71,927	-	-	71,927	150,000	150,000	(78,073)
Prior period adjustments	46,016	(10,301)	-	35,715	-	-	35,715
Surplus for the period 2021	-	137,343	-	137,343	-	-	137,343
Gain on property revaluation	-	-	574,126	574,126	-	-	574,126
Balance at 30 June 2021	**8,538,703**	**(1,437,656)**	**1,014,303**	**8,115,350**	**9,079,814**	**9,129,814**	**(1,014,464)**

The accounting policies and notes on pages 8 to 28 form an integral part of these financial statements.

CASH FLOW STATEMENT
FOR THE PERIOD ENDED 30 June 2021
(Amounts expressed in Cayman Islands Dollars)

	Note	2021 Actual	2021 Original Budget	2021 Revised Budget	Variance (Actual vs. Revised)	2020 Actual
CASH FLOWS FROM OPERATING ACTIVITIES						
Outputs to Cabinet		7,883,410	15,501,352	15,501,352	(7,617,942)	14,177,645
Other receipts		83,914	60,000	60,000	23,914	111,801
Personnel costs		(6,602,896)	(13,438,580)	(13,438,580)	6,835,684	(13,093,717)
Operating and other expenses		(923,507)	(1,847,850)	(1,847,850)	924,343	(1,514,049)
Net cash flows from operating activities		440,921	274,922	274,922	165,999	(318,320)
CASH FLOWS FROM INVESTING ACTIVITIES						
Purchase of property, plant and equipment		(169,025)	(150,000)	(150,000)	(19,025)	(198,107)
Proceeds from property, plant and equipment		-	-	-	-	-
Net cash flows from investing activities		(169,025)	(150,000)	(150,000)	(19,025)	(198,107)
CASH FLOWS FROM FINANCING ACTIVITIES						
Equity Investment		71,927	150,000	150,000	(78,073)	232,078
Surplus Repaid		-	-	-	-	(168,360)
Net cash flows from financing activities		71,927	150,000	150,000	(78,073)	63,718
Net decrease in cash and cash equivalents		343,823	274,922	274,922	68,901	(452,709)
Cash and cash equivalents at beginning of period		2,760,962	5,068,533	5,068,533	(2,307,571)	3,213,671
Cash and cash equivalents at end of period	**2**	**3,104,785**	**5,343,455**	**5,343,455**	**(2,238,670)**	**2,760,962**

The accounting policies and notes on pages 8 to 28 form an integral part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 June 2021
(Amounts Expressed in Cayman Islands Dollars)

Description and Principal Activity

The Ministry of Community Affairs ("the Ministry") was a Government entity as defined by section 2 of the Public Management and Finance Act (2020 Revision) and it was domiciled in the Cayman Islands.

Its principal activities and operations included all activities carried out in terms of the outputs purchased by the Minister of Community Affairs as defined in the Annual Plan and Estimates for the Government of the Cayman Islands (the "Government") for the financial period ended 31 December 2021. The purpose of the Ministry was to develop, implement and maintain social development and protection policies, which support and empower families and youth, the elderly, safeguard our children and strengthen our society through the use of interventions, public education, advocacy and community-based programs. The Ministry consisted of the Needs Assessment Unit, the Department of Children and Family Services and the Gender Affairs Unit, which became its own separate unit as of January 1, 2020.

As a result of the April 2021 general elections, there was a re-organization of Governmental Ministries, Portfolios and Offices. As a result of this, the Ministry was discontinued and ceased operations effective 30 June, 2021. The three units/ departments and their functions were transferred to newly-formed or previously existing Ministries, Portfolios and Offices.

The financial statements are prepared for a six-month period between 1 January 2021 and 30 June 2021, on a discontinued basis.

Amounts presented may not be entirely comparable as a result of the above.

1. Significant Accounting Policies

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

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 June 2021
(Amounts Expressed in Cayman Islands Dollars)

1. Significant Accounting Policies (continued)

(a) Basis of preparation

The financial statements are presented in Cayman Islands dollars (CI$) and are prepared on the accrual basis of accounting, unless otherwise stated. Any discrepancies between totals and sums of components are due to rounding. The measurement base applied to these financial statements is the historical cost basis, unless otherwise stated. Buildings are stated at fair value.

New and revised accounting standards issued that are not yet effective for the financial year beginning 1 January 2020 and not early adopted.

Certain new accounting standards have been published that are not mandatory for the 30 June 2021 reporting period and have not been early adopted by the Ministry. The standards will not have an impact on the Ministry as it has discontinued operations.

IPSAS 41, Financial Instruments was issued in August 2018 and shall be applied for financial statements covering periods beginning on or after 1 January 2023. IPSAS 41 establishes new requirements for classifying, recognizing and measuring financial instruments to replace those in IPSAS 29, Financial Instruments: Recognition and Measurement.

IPSAS 42, Social Benefits was issued in January 2019 and shall be applied for financial statements covering periods beginning on or after 1 January 2023. IPSAS 42 defines social benefits and determines when expenses and liabilities for social benefits are recognized and how they are measured.

Changes in Accounting Policies
When presentation or classifications of items in the financial statements are 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 period ended 31 December 2021 reflect the figures presented in the 2020 Budget Statement and the amounts are rolled up into the Plan and Estimates document which was approved by the Parliament. Any changes to the original budget are reflected in the revised budget. Significant variances between actual and budgeted figures are explained in the notes to the financial statements. As required by the Public Management Finance Act (2020 Revision), budgets are presented on the same basis as the annual financial statements. The presentation of the current period financial statements include a comparison of actual amounts with amounts in the revised budget.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 June 2021
(Amounts Expressed in Cayman Islands Dollars)

1. Significant Accounting Policies (continued)

(c) Judgments and Estimates

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

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

(d) Changes in Accounting Estimates

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

(e) 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 Ministry 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.

(f) Expenses

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

(g) Operating leases

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

(h) Cash and cash equivalents

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 June 2021
(Amounts Expressed in Cayman Islands Dollars)

1. Significant Accounting Policies (continued)

(i) Prepayments

The portion of recognised expenditure paid in advance of receiving services has been recognised as a prepayment and is classified as other receivables in these financial statements.

(j) Property, plant and equipment

Buildings and structures
Land, building and structures were revalued as at 1 January 2021 by in-house professionals with the exception of specialized buildings which were contracted to independent valuators and are stated at revalued amounts less accumulated depreciation.

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

When an item of property, plant, and equipment is revalued, any accumulated depreciation at the date of the revaluation is eliminated against the gross carrying amount of the asset. Revaluations 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 period.

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.

Asset Type	***Estimated Useful life (in Years)***
• Buildings and structures	10 – 60
• Building fit-out (when accounted for separately)	5 – 25
• Leasehold Improvement	Unexpired period or useful life
• Computer equipment	3 – 10
• Office equipment and furniture	3 – 25 years
• Motor vehicles	3 – 20 years
• Other equipment	5 – 20 years

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 June 2021
(Amounts Expressed in Cayman Islands Dollars)

1. Significant Accounting Policies (continued)

De-recognition of Assets
An item of property, plant and equipment and intangible asset is derecognized upon disposal or when no future economic benefits are expected to rise from the continued use of the asset.

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.

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

Work in Progress
Work in progress items are valued at cost. No depreciation is applied to work in progress items until such time as they are ready for use.

(k) Employee benefits

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

Pension contributions for employees of the Ministry 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 Ministry.

Prior to 1 January 2000, the Board only 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.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 June 2021
(Amounts Expressed in Cayman Islands Dollars)

1. Significant Accounting Policies (continued)

(l) Financial Instruments

The Ministry is party to financial instruments as part of its normal operations. These financial instruments include cash and cash equivalents, trade and other receivables and trade payables, surplus payable and other payables, all of which are recognised in the Statement of Financial Position.

When there is objective evidence that a financial asset or group of financial assets is impaired, the losses are recognised as an expense in the Statement of Financial Performance.

Classification

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

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

Recognition

The Ministry recognises financial assets and financial liabilities on the date it becomes party to the contractual provisions of the instrument. From this date, any gains and losses arising from changes in fair value of the assets and liabilities are recognised in the Statement of Financial Performance.

Measurement

Financial instruments are measured initially at cost which is the fair value of the consideration given or received. Subsequent to initial recognition all financial assets are recorded at historical cost, which is considered to approximate fair value due to the short-term or immediate nature of these instruments.

Financial liabilities are subsequently measured at amortised cost, being the amount at which the liability was initially recognised less any payment plus any accrued interest of the difference between that initial amount and the maturity amount.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 June 2021
(Amounts Expressed in Cayman Islands Dollars)

1. Significant Accounting Policies (continued)

(m) Contingent Liabilities and Assets (including guarantees)

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

De-recognition
A financial asset is de-recognised when the Ministry 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.

(n) Foreign Currency

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

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

- Foreign currency monetary items are to be reported in Cayman Islands dollars using the closing rate;
- 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.

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2. Cash and cash equivalents

Cash and cash equivalents include cash on hand and cash held in financial institutions in the name of the Ministry of Community Affairs. As at 30 June 2021 and 31 December 2020, the Ministry's unrestricted cash balances are presented below. There were no restricted cash balances held by the Ministry as at 30 June 2021.

	2021 Actual	2021 Original Budget	2021 Revised Budget	Variance (Actual vs. Revised)	2020 Actual
Bank accounts	3,104,785	5,343,455	5,343,455	(2,238,670)	2,760,962
	3,104,785	**5,343,455**	**5,343,455**	**(2,238,670)**	**2,760,962**

Explanation of major variance:
The actual period-end cash balances were $2,238,670 below budget due mainly to lower receipts from Cabinet revenue collections as a result of the delivery of outputs being impacted by the pandemic.

3. Trade and other receivables

At period end, all overdue receivables were assessed and no provision for doubtful debts has been calculated as majority of the accounts receivable are from Cabinet and are fully expected to be received.

	2021 Actual	2021 Original Budget	2021 Revised Budget	Variance (Actual vs. Revised)	2020 Actual
Outputs to Cabinet	2,556,892	1,708,402	1,708,402	848,490	2,496,859
Other	8,182	14,066	14,066	(5,884)	22,898
Total	**2,565,074**	**1,722,468**	**1,722,468**	**842,606**	**2,519,757**

Explanation of major variance:
The net variance of $842,606 above budget resulted primarily due to the variance in outputs billed each month. The Ministry bills outputs to Cabinet based on the month the outputs were produced, which has created some variability in the monthly cabinet revenue and by extension, the ending accounts receivable balance at period end versus budget.

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4. Property, plant and equipment

Cost	Plant and equipment	Buildings and Leaseholds	Furniture, Office and Other Equipment	Computers	Motor Vehicles	WIP Assets	Total	Original Budget	Revised Budget	Variance (Actual vs. Revised)
	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
Balance as at 1 January 2021	**195**	**3,067**	**245**	**192**	**420**	**16**	**4,135**	**4,316**	**4,366**	**(231)**
Revaluation Adjustment	-	(79)	-	-	-	-	(79)	-	-	(79)
Additions	4	133	13	14		(16)	148	150	150	(2)
Balance at 30 June 2021	**199**	**3,121**	**258**	**206**	**420**	**-**	**4,204**	**4,466**	**4,516**	**(312)**

Accumulated Depreciation	Plant and equipment	Buildings and Leaseholds	Furniture, Office and Other Equipment	Computers	Motor Vehicles	WIP Assets	Total	Original Budget	Revised Budget	Variance (Actual vs. Revised)
	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
Balance as at 1 January 2021	**119**	**721**	**108**	**103**	**292**	**-**	**1,343**	**1,537**	**1,537**	**(194)**
Revaluation Adjustment	-	(653)	-	-	-	-	(653)	-	-	(653)
Depreciation expense	6	144	13	24	24	-	211	275	275	64
Balance at 30 June 2021	**125**	**212**	**121**	**127**	**316**	**-**	**901**	**1,812**	**1,812**	**(911)**

Net Book Value 30 June 2021	**74**	**2,909**	**137**	**79**	**104**	**-**	**3,303**	**2,654**	**2,704**	**599**
Net Book Value 31 December 2020	**76**	**2,346**	**137**	**89**	**128**	**16**	**2,792**	**2,779**	**2,829**	**(37)**

NOTES TO THE FINANCIAL STATEMENTS
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4. Property, plant and equipment (continued)

Cost	Plant and equipment	Buildings and Leaseholds	Furniture, Office and Other Equipment	Computers	Motor Vehicles	WIP Assets	Total	Original Budget	Revised Budget	Variance (Actual vs Revised)
	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
Balance as at 1 January 2020	**188**	**3,204**	**305**	**161**	**321**	**92**	**4,271**	**4,166**	**4,166**	**105**
WIP Purchases	-	-	-	-	-	175	175	-	-	175
Additions	7	-	44	101	99	(251)	-	150	200	(200)
Transfers	-	43	-	-	-	-	43	-	-	43
Disposals	-	(180)	(104)	(70)	-	-	(354)	-	-	(354)
Balance at 31 December 2020	**195**	**3,067**	**245**	**192**	**420**	**16**	**4,135**	**4,316**	**4,366**	**(231)**

Accumulated Depreciation	Plant and equipment	Buildings and Leaseholds	Furniture, Office and Other Equipment	Computers	Motor Vehicles	WIP Assets	Total	Original Budget	Revised Budget	Variance (Revised vs Actual)
	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
Balance as at 1 January 2020	**105**	**563**	**173**	**119**	**248**	**-**	**1,208**	**1,258**	**1,258**	**(50)**
Prior period adjustments	-	-	-	-	3	-	3	-	-	3
Depreciation expense	14	222	35	53	41	-	365	279	279	86
Transfers	-	14	-	-	-	-	14	-	-	14
Eliminate on Disposal	-	(78)	(100)	(69)	-	-	(247)	-	-	(247)
Balance at 31 December 2020	**119**	**721**	**108**	**103**	**292**	**-**	**1,343**	**1,537**	**1,537**	**(194)**
Net Book Value 31 December 2020	**76**	**2,346**	**137**	**89**	**128**	**16**	**2,792**	**2,779**	**2,829**	**(37)**
Net Book Value 31 December 2019	**83**	**2,641**	**132**	**42**	**73**	**92**	**3,063**	**2,908**	**2,908**	**155**

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 June 2021
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4. Property, plant and equipment (continued)

Explanation of major variance:
The net book values of property, plant and equipment were higher than budget by $599,431. This is primarily due to a net gain of approximately $574,000, upon the revaluation of building and structures as at 1 January 2021.

Valuation methods:
The valuations contained within this report have been prepared in accordance with the aforementioned Standards and the guidance notes provided by the Royal Institution of Chartered Surveyors. Particular regard should be paid to the following definitions and methodology having been adopted in the assessment of value:

- Fair Value (Market Value) defined in accordance with IFRS 13 Fair Value Measurement as follows: The price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.
- Fair Value (Existing Use Value) extends the definition of Fair Value (Market Value) in "assuming that the buyer is granted vacant possession of all parts of the property required by the business and disregarding potential alternative uses and any other characteristics of the property that would cause its market value to differ from that needed to replace the remaining service potential at least cost."
- Specialised Assets: Specialised assets are those for which no market exists for the current use. Specialised assets are valued using the Depreciated Replacement Cost method (DRC valuation). The definition of 'Depreciated Replacement Cost', as contained under IPSAS 17, *Property Plant and Equipment*, is as follows:- "The current cost of replacing an asset with its modern equivalent asset less deductions for physical deterioration and all relevant forms of obsolescence and optimisation."

Valuation assumptions
Plant and machinery has only been included in the valuation of building assets where this forms an integral part of the fabric of the building (e.g. lifts or air conditioning equipment) or where it performs a task crucial to the continuation of the existing use (e.g. swimming pools). Unless specifically stated otherwise it is assumed that such items are reflected in the unit building cost.
It is assumed that all properties have the required planning consents and certificates for use and construction.

Where an asset has been valued by Depreciated Replacement Cost (DRC) it is subject to the prospect and viability of the asset continuing to be used for the existing use.

These valuations do not take into account any form of selling or purchase costs, tax (including Stamp Duty), inflation or finance costs. In the Cayman Islands, there is no tax on property save as to Stamp Duty which is ordinarily required to be paid by a purchaser.

NOTES TO THE FINANCIAL STATEMENTS
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4. Property, plant and equipment (continued)

Valuations of each 'specialised building' state their total asset value and the (depreciated) value of the respective building. Those with a depreciated building value greater than $0.5m also state figures for their 'component' parts. Buildings valued by the investment or comparison methods of valuation also state figures for their respective land values. These do not compute to reflect actual building values but indicate the inherent value attributing to the land only.

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

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

- Cayman Islands Government 2021 Asset Register
- Cayman Islands Government Land Registry Database
- Cayman Land Info System (Mapping, aerial photography, evidence of comparable sales and lettings)
- Copies of and extracts from leases
- Architect scaled floor plans
- Ministries and users / occupiers of operational property assets

Any building floor measurement supplied has been obtained from one of the following sources:

- Measurements taken on site.
- Measurements extracted from Cayman Islands Government property records.

5. Trade payables, other payables and accrued expenses

	2021 Actual	2021 Original Budget	2021 Revised Budget	Variance (Actual vs. Revised)	2020 Actual
Trade, other payables and accrued expenses	458,039	454,451	454,451	3,588	501,549
	458,039	**454,451**	**454,451**	**3,588**	**501,549**

Total Trade and other payables were $257,951 (2020 - $268,897). Accrued expenses totalled $200,088 (2020 - $232,652).

These balances are non-interest bearing and normally settled on 30-day terms.

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6. Employee entitlements

	2021 Actual	2021 Original Budget	2021 Revised Budget	Variance (Actual vs. Revised)	2020 Actual
Annual leave	322,726	153,608	153,608	169,118	190,791
Comp Time	76,506	30,413	30,413	46,093	94,793
Accrued - Salary & Wages	-	968	968	(968)	-
Total	**399,232**	**184,989**	**184,989**	**214,243**	**285,584**

Explanation of major variance:
Employee annual leave entitlement was $169,118 higher than budget due mainly to the inherent nature of employee leave taken, which will vary throughout the period as it is difficult to project exactly when employees will take annual leave. Comp Time due to employees is $46,093 higher than budget due to the inherent nature of how comp time is earned, and the inability to take in 2021 due to the pandemic.

7. Revenue

	2021 Actual	2021 Original Budget	2021 Revised Budget	Variance (Actual vs. Revised)	2020 Actual
Revenue from Cabinet	7,943,443	15,501,352	15,501,352	(7,557,909)	13,356,112
Donations and other revenue	98,119	60,000	60,000	38,119	48,666
Total	**8,041,562**	**15,561,352**	**15,561,352**	**(7,519,790)**	**13,404,778**

Explanation of major variance:
Total Revenue was approximately 49% of the full year budget when the discontinuation of the operations of the Ministry was effective as of 30 June, 2021.

NOTES TO THE FINANCIAL STATEMENTS
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8. Personnel costs

	2021 Actual	2021 Original Budget	2021 Revised Budget	Variance (Actual vs. Revised)	2020 Actual
Salaries, wages and allowances	4,658,208	9,391,397	9,391,397	(4,733,189)	9,367,891
Health care costs	1,444,363	2,919,693	2,919,693	(1,475,330)	2,601,700
Pension costs	534,247	1,112,039	1,112,039	(577,792)	1,061,779
Other Personnel related costs	118,018	15,451	15,451	102,567	67,150
Total	**6,754,836**	**13,438,580**	**13,438,580**	**(6,683,744)**	**13,098,520**

Explanation of major variance:
Personnel costs were approximately 50% of the full year budget when the discontinuation of the operations of the Ministry was effective as of 30 June, 2021.

9. Supplies and consumables

	2021 Actual	2021 Original Budget	2021 Revised Budget	Variance (Actual vs. Revised)	2020 Actual
Utilities	154,140	363,584	363,584	(209,444)	309,029
Lease of Property and Equipment	243,272	408,690	408,690	(165,418)	389,993
Purchase of services	314,502	551,251	551,251	(236,749)	444,473
Supplies and materials	153,348	349,225	349,225	(195,877)	313,899
Repairs and maintenance	40,561	32,100	32,100	8,461	11,718
Other Supplies and consumables	18,729	23,000	23,000	(4,271)	35,320
Travelling and Subsistence	12,945	120,000	120,000	(107,055)	21,855
Total	**937,497**	**1,847,850**	**1,847,850**	**(910,353)**	**1,526,287**

Explanation of major variance:
Supplies and consumables were approximately 50% of the full year budget when the discontinuation of the operations of the Ministry was effective as of 30 June, 2021.

NOTES TO THE FINANCIAL STATEMENTS
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10. Finance costs (Bank Overdraft)

The Ministry did not incur any finance costs during the period as it did not utilize any loan or financing facilities.

11. Financial Risk Management

The Ministry is exposed to various financial risks including credit risk and liquidity risk. The Ministry's risk management policies are designed to identify and manage these risks, to set appropriate risk limits and controls, and to monitor the risks and adhere to limits by means of up to date and reliable information systems. These risks are managed within the parameters set by the *Financial Regulations (2018 Revision).*

Credit Risk
Credit risk refers to the risk that counterparty will default on its contractual obligations resulting in financial loss to the Ministry. Financial assets which potentially expose the Ministry to credit risk comprise cash and cash equivalents and trade receivables.

The Ministry is exposed to potential loss that would be incurred if the counterparty to the bank balances fails to discharge its obligation to repay. All bank balances are with one financial institution located in the Cayman Islands which management considers being financially secure and well managed.

The Ministry is also exposed to a significant concentration of credit risk in relation to accounts receivables, most of which are due from Cabinet. No credit limits have been established. As at 30 June 2021, no provision for doubtful debts has been made as none of these assets are anticipated to be impaired and management considers these debts to be recoverable in full.

Notwithstanding the concentration risk in relation to accounts receivables, management does not consider the Ministry to be exposed to significant credit risk as it has a single major counter-party (Cabinet) and has had no past experience of any significant default or loss.

The carrying amount of financial assets recorded in the financial statements represents the Ministry's maximum exposure to credit risk. No collateral is required from debtors.

Liquidity Risk
Liquidity risk is the risk that the Ministry is unable to meet its payment obligations associated with its financial liabilities when they are due. The ability of the Ministry to meet its debts and obligations is dependent upon its ability to collect the debts outstanding to the Ministry in a timely basis.

Management manages liquidity risk through monitoring cash flows from debtors, maximizing day's credit taken from suppliers and if the circumstances required it to obtain funding from Cabinet to temporarily fund any shortfalls. As at 30 June 2021, all of the financial liabilities were due within three months.

NOTES TO THE FINANCIAL STATEMENTS
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11. Financial Risk Management (continued)

Financial Instruments – Fair Values

As at 30 June 2021, the forecasted carrying value of cash and cash equivalents, trade receivable, accounts payable and employee entitlements approximate their fair values due to their relative short-term maturities. Fair values estimates are made at a specific point in time, based on market conditions and the information about the financial instrument. Changes in assumptions, economic conditions and other factors could cause significant changes in fair value estimates.

12. Contingent liabilities

There were no contingent liabilities reported for the Ministry for the period ended 30 June 2021.

13. Commitments

The Ministry had accommodation leases for the premises it occupied at the Apollo House, Aqua Mall and Older Persons Active Aging Centre. The annual leases range from 1 year to 5 years. All the amounts disclosed on the above leased sites were future commitments based on the current rental rates.

As a result of the discontinuation of the Ministry, all leases were transferred to other Ministries, effective 01 July 2021. Therefore, the Ministry has no future commitments.

		2021		
Type	**One year or less**	**One to five Years**	**Over five Years**	**Total**
Capital Commitments				
Non-cancellable accommodation leases	-	-	-	-
Total Commitments	**-**	**-**	**-**	**-**

		2020		
Type	**One year or less**	**One to five Years**	**Over five Years**	**Total**
Capital Commitments				
Non-cancellable accommodation leases	499,895	1,659,801	-	2,159,696
Total Commitments	**499,895**	**1,659,801**	**-**	**2,159,696**

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14. Related party and key management personnel disclosures

Related party disclosure

The Ministry is a wholly-owned entity of the government from which it derives a major source of its revenue. The Ministry and its key management personnel transact with other government entities on a regular basis. All transactions were provided free of cost during the financial period ended 30 June 2021 and were consistent with normal operating relationships between entities and were undertaken on terms and conditions that are normal for such transactions.

Key Management Personnel

Description	2021 Actual	2020 Actual
Salaries and other benefits	**433,403**	**870,599**
Number of persons	**7**	**6**

Key management personnel are defined to include Ministers of the Government, Chief Officer, Deputy Chief Officer, Chief Financial Officer and the Heads of each Department. No loans were offered to key management or their relatives during the period. The Minister's salaries and other benefits were paid through the Deputy Governor's Office and excluded from this Ministry's expenses. All other key management personnel were paid for directly by the Ministry.

15. Segment reporting

The general nature of activities for the segments identified in accordance with IPSAS 18 are as follows:

Administration

- Provide policy advice and administrative support to the Honorable Minister
- Ensure adequate emergency response capacity
- Provide advice, governance and monitor the performance of Boards, Government Companies, and Tribunals under the Ministry
- Provide collaboration with key stakeholders on social issues
- Develop legislation of matters concerning the subjects under the Ministry

The Department of Children and Family Services

- Protects and promotes the rights and welfare of children and families through preventative intervention, education, advocacy and community-based programs that strengthen family bonds and build stronger communities. This is accomplished through the provision of social services including social work services, services to the general adult population, the elderly and disabled, foster care and adoption services, and the placement of vulnerable children in residential homes.
- Provide social inquiry reports to the Summary and Grand Courts on matters pertaining to care and protection, custody, means assessments and juvenile criminal reports.

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15. Segment reporting (continued)

Needs Assessment Unit

- The Needs Assessment Unit exists to assess citizens that are unable to financially support their families or themselves due to disability, underemployment, hardship, unemployment or other similar reasons.
- This is accomplished through the provision of financial assistance to the people of the Cayman Islands.

Gender Affairs Unit

- provides gender mainstreaming through research, policy advice, gender analysis of legislation, policies, operations and programs within the Ministry and other government entities, as well as public education and sector or issue specific gender training. The Unit also provides administrative support for the Gender Equality Tribunal.

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15. Segment reporting (continued)

	Ministry Administration	Department of Children and Family Services	Gender Affairs Unit	Needs Assessment Unit	Total
	2021	2021	2021	2021	2021
Revenue					
Sale of goods and services	984,525	5,542,800	59,076	1,357,042	7,943,443
Donations and other revenue	559	91,885	-	5,675	98,119
Donations and other revenue	985,084	5,634,685	59,076	1,362,717	8,041,562
Expenses					
Personnel costs	871,521	4,684,688	50,518	1,148,109	6,754,836
Supplies and Consumables	94,127	700,343	8,558	134,469	937,497
Depreciation	6,075	184,801	-	20,704	211,580
(Gain)/loss on foreign exchange	306	-	-	-	306
Total Expenses	972,029	5,569,832	59,076	1,303,282	7,904,219
Surplus/(Deficit) for the period	13,055	64,853	-	59,435	137,343
Current assets	3,634,540	1,603,813	20,282	411,224	5,669,859
Property, plant and equipment	56,023	3,088,724	-	158,015	3,302,762
Total assets	3,690,563	4,692,537	20,282	569,239	8,972,621
Current liabilities	322,079	395,208	3,259	136,725	857,271
Total liabilities	322,079	395,208	3,259	136,725	857,271
Net worth	3,368,484	4,297,329	17,023	432,514	8,115,350

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15. Segment reporting (continued)

	Ministry Administration	Department of Children and Family Services	Gender Affairs Unit	Needs Assessment Unit	Total
	2020	2020	2020	2020	2020
Revenue					
Sale of goods and services	1,507,745	9,121,486	238,540	2,488,341	13,356,112
Donations and other revenue	550	45,046	-	3,070	48,666
Donations and other revenue	1,508,295	9,166,532	238,540	2,491,411	13,404,778
Expenses					
Personnel costs	1,662,236	9,128,123	102,231	2,205,930	13,098,520
Supplies and Consumables	123,636	1,110,093	8,029	284,529	1,526,287
Depreciation	13,726	306,490	-	46,042	366,258
Total Expenses	1,799,598	10,544,706	110,260	2,536,501	14,991,065
(Gain)/loss on sale of assets	334	105,756	-	141	106,231
(Gain)/loss on foreign exchange	(226)	-	-	75	(151)
Surplus/(Deficit) for the year	(291,411)	(1,483,930)	128,280	(45,306)	(1,692,367)
Current assets	3,014,151	1,450,987	122,482	693,099	5,280,719
Property, plant and equipment	62,222	2,493,297	-	236,833	2,792,352
Total assets	3,076,373	3,944,284	122,482	929,932	8,073,071
Current liabilities	274,564	341,970	3,091	157,207	776,832
Total liabilities	274,564	341,970	3,091	157,207	776,832
Net worth	2,801,809	3,602,314	119,391	772,725	7,296,239

NOTES TO THE FINANCIAL STATEMENTS
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16. Events occurring after the reporting date

There are no events that occurred after June 30, 2021.

17. Going Concern

As a result of the general elections in April 2021, the Ministry of Community Affairs was discontinued as at 30 June 2021. All of the Ministry's assets and liabilities were transferred to other Ministries effective 01 July 2021.

18. Surplus Repayment

The balance on the surplus receivable/ (payable) as at 30 June 2021 and movement during the period as follows:

	2021 Actual	2020 Actual
Beginning balance	(10,301)	158,060
Add: Surplus/ (Deficit) during the period	137,343	(1,692,367)
Add: Prior period adjustment	10,301	(2,272)
Total	137,343	(1,536,579)
Less: Net Deficit	1,300,313	1,694,639
Less: Repayments during the period	-	(168,361)
Surplus receivable/ (payable) at period end	**1,437,656**	**(10,301)**

Section 39 (3)(f) of the Public Management and Finance Act (2020 Revision) states the Ministry may "retain such part of it net operating surplus as is determined by the Minister of Finance".

No surplus is payable, as the Ministry had an accumulated deficit of $1,437,656 as at 30 June 2021.