

National Drug Council Annual Report 2014/15 Three Islands, ONE Goal...



Dorothy Scott-Crumbley, **Chair of Council**
Joan West-Dacres, **Director**
www.ndc.ky

Table of Contents

Our Funding:	3
The National Drug Council activities include:	3
Scope of Activities:	3
Message from Chair of Council	4
Message from the National Drugs Coordinator / Director	5
Policy	6
Prevention	7
Research	11
Monitoring & Evaluation	16
Challenges faced during the 2014/2015	21
About Us 2014/15	22
Appendix A	23

The National Drug Council (NDC)

Our Funding:

The NDC is funded primarily through a grant from the Cayman Islands Government. For the fiscal year 2014/15 the NDC received a total of KYD \$552,958 for general operations. Additional funding in the amount of KYD \$5,713 was received through corporate sponsorship and donations.

The National Drug Council activities include:

- Review and proposals for legislative/policy change and development
- Advocacy for policy change and development,
- Initiating Research initiatives,
- Publication of reports and other documentation on drug abuse,

Scope of Activities:

The scope of the National Drug Council activities includes:

- **Policy and Prevention** - To formulate policies intended to prevent or reduce drug abuse and to promote and encourage the implementation of such policies and programmes and to advise the Minister on matters of law reform relating to the misuse of drugs.
- **Surveillance, Research and Information Dissemination** - To conduct or support surveys/research and publish reports or other documentation on drug abuse and maintain a database of information on issues related to the use, misuse and abuse of substances in the Islands;
- **Monitoring and Evaluation**- To co-ordinate the efforts of drug abuse prevention, treatment and rehabilitation. Through monitoring and evaluation of the implementation of anti-drug programmes within the Cayman Islands.

Message from Chair of Council

Dear Hon. Alden M McLaughlin Jr., MBE, JP, MLA



As the Chair of the National Drug Council (NDC) and pursuant to section 24 of the National Drug Council Law (2003 Revision), it is my pleasure to present you with the Annual Report of The National Drug Council for the period July 1, 2014 to June 30, 2015.

I am honoured to be a part of an organisation with such commitment and dedication in the efforts to reduce the negative impact of drugs and alcohol on our society.

The participation of our volunteers, stakeholders and partners has been critical to the continued growth and development and I am pleased with the progress made in providing such vital services to our communities.

I want to take this opportunity to thank each of you who has supported the NDC throughout this past year and we look forward to continued success at the NDC.

Sincerely,

Mrs. Dorothy Scott

Chairman, NDC



Message from the National Drugs Coordinator / Director

2014/15 was a tremendous year for the National Drug Council (NDC) of which none would be possible without the ongoing support and commitment of our stakeholders, members of the community, our partners in the private and public sector and the NGO's which provided the support we needed for the success we achieved this year.

Highlights include:

- The NDC responded to the review of ground rules for radio. While we recognize the needs of the consumer and local businesses, it is important that such a review cannot be done in isolation as it is essential that we seek to address the impact of the availability of alcohol on our communities.
- Approximately 420 presentations were delivered in 2014/15 which is almost twice as much as the presentations delivered in 2013/14. This includes school, community and prison-based initiatives.
- A six-month programme was launched in Cayman Brac. The programme included weekly presentations to students at Layman Scott High School, meetings with stakeholders, concerned citizens; and community-based activities which included a Cayman Brac Family Fun Day.
- We increased the membership of Youth To Youth which is a youth lead, community-based initiative, drug prevention and youth leadership programme focusing primarily on middle school and high school students.
- Designed and delivered a Workplace Drug Education Training curriculum package.
- Evaluation of the Extended Afterschool Programme and the Hope For Today Foundation.

Warmest Regards,

A handwritten signature in black ink, appearing to read 'Joan West-Dacres', written over a horizontal line.

Joan West-Dacres

Policy

The National Drug Council (NDC) recently raised our concerns regarding the lift of the Liquor License moratorium as well as provided feedback to the Review of the Liquor License Law (2000 Revision).

- In August 2014, we responded to an article in the Cayman Compass, Friday 1st August 2014, Ground rules for radio under review. In doing so we



expressed that while we can understand the needs of the radio stations in this instance and addressing the needs of consumers in other instances, the focus cannot be primarily on marketing products, appealing to consumers and supporting businesses, while little to no attention is paid to the negative effects of alcohol in our communities. We cannot overlook the fact that alcohol misuse and abuse is a significant public health issue. Whilst reviewing, updating and developing the se policies and legislative frameworks, they must provide support of the efforts to reduce alcohol and other drug misuse/abuse in our communities. Access and availability to alcohol continues to be a concern not only amongst our youth, but the continued negative impacts of alcohol misuse and abuse are being experienced in individuals, families, workplaces and the broader community. The National Drug Council has a stake in the prevention of alcohol, tobacco and other drug misuse or abuse and seeks all opportunities to ensure that policies are in place that help in reducing the negative impacts of these substances. Although we understand the needs of the consumer and local businesses, we cannot emphasise enough that this review cannot be done in isolation, we must seek to address the impact of the availability of alcohol on our communities. Through our research and work in the community the NDC continues to see an increase in alcohol use amongst our youth. We submitted a proposal for the responsible department to consider the impact across a broader scope based on our community needs.

Prevention

- Approximately 420 presentations in 2014/15 which is almost twice as much as the presentations delivered in 2013/14 which included:

Delivery of School Based Drug Prevention

- Facilitated and implemented phase 1 to 5 prevention to students in public and private schools
- Facilitated phase 3 to Peer Mentors at CIFEC.
- Implemented phase 3 prevention to At-Risk students



- Pilot Program in Cayman Brac which included weekly presentations to students at Layman Scott High School, meetings with stakeholders, concerned citizens and community-based activities which included Cayman Brac Family Fun Day



National Drug Free Week included

- Preparation and distribution of flyers, invitations for judges and informational pamphlets for all high schools in Grand Cayman and Cayman Brac encouraging schools to participate in the poster competition.
- Enrolled NDC activities on the NDFW International Site.
- Prepared and uploaded a Drug Facts Questionnaire (based on local data) on our website and facebook page to encourage participation from the wider community.
- Prepared a list of activities for students, parents and school to engage in during the NDFW.
- Awarded prizes donated from private sector partnership to winning posters.



Youth To Youth

- The growth and development of the leadership skills of most of the Y2Y participants over the past 10 months has been a tremendous achievement. They are now in the beginning stages of organizing and conducting the Youth to Youth and Youth Advisory Board meetings.



- The members have grown from 5 members in 2013/14 to approximately 15 in 2014/15 who consistently show up to meetings and have formed close relationships with peers and leaders that support and reinforce healthy behaviours as well as a sense of belonging and personal value.



Workplace Prevention & Education

- Liaised with Cayman Airways Ltd. Human Resources representatives on the Workplace Drug Education Training curriculum package and the training component. Designed the training session (discussion, training manual, participants guide, quiz etc.) and reviewed these with Cayman Airways Ltd. Human Resources representatives.
- Delivered the Workplace Drug Education Training curriculum package and the training component to HOD's.



The NDC in recognition with the annual observance of Alcohol Awareness Month, called attention to the effects of alcohol.

- Initiatives
 - ✓ Information placed at most major clinics and Hospital waiting areas
 - ✓ Meeting with Head Staff at Chrissie Tomlinson Memorial Hospital to discuss the campaign.
 - ✓ April is Alcohol Awareness Month Underage Drinking awareness posters were compiled and distributed to local bars, restaurants.
- The NDC participated in the for the Health of It radio series.
 - ✓ The focus was on the alcohol burden-exploring the context of alcohol from a regional and local prospective.
 - ✓ The focus was on the Tobacco-exploring the context of tobacco and our students from the local prospective.

Facebook daily updates with the following themes; Media Mondays, Teen Tuesdays, Workplace Wednesdays, TiPS Thursdays and Fact Fridays. Weekends are "like" us on Facebook and "share" our page.

Purple Ribbon Bus Campaign



The NDC coordinated the purple Ribbon Bus service on New Year's Eve, 31st December 2014 from 9pm to 1st January 2015 4am thanks to the generous financial support of **Health City Cayman, Jacques Scott Group Ltd. and Cayman National Bank.** This year marks fourteen (14) years since the inception of the programme, a partnership

between the NDC, local businesses, organizations and individuals. Over the years, thousands of partygoers have utilized the free bus service on New Year's Eve. This service was established with the aim of reducing the number of drunk driving incidents on our roads during this festive holiday. Early numbers indicate approximately 500 persons having used the service and we estimate almost 1000 users by the end of the service.



Research

The CISDUS 2014 questionnaire consisted of a total of 90 questions presented in a booklet format. Most of the questions were in optional response format. Students were instructed to choose one answer only, and to not put their names on the questionnaire. The average completion time for the CISDUS 2014 was about 45 minutes.

The questionnaire included two broad areas: substance use outcomes (e.g., prevalence, frequency and consequences of use) and risk factors and correlates of substance use.

Substance Use:

- Trends of prevalence of alcohol, tobacco, ganja and other drugs
- Problems related to alcohol, tobacco, ganja and other drugs

Risk Factors and Correlates of Substances Use:

- Socio-demographic (e.g. gender, age, grade level)
- Family factors (e.g. family structure, parental monitoring)
- School factors (e.g. school performance and attachment)
- Environmental factors (e.g. drug availability)
- Vandalism and Anti-social behaviour (e.g. weapons)
- Health and feelings (e.g. suicide)
- Family upbringing
- Community



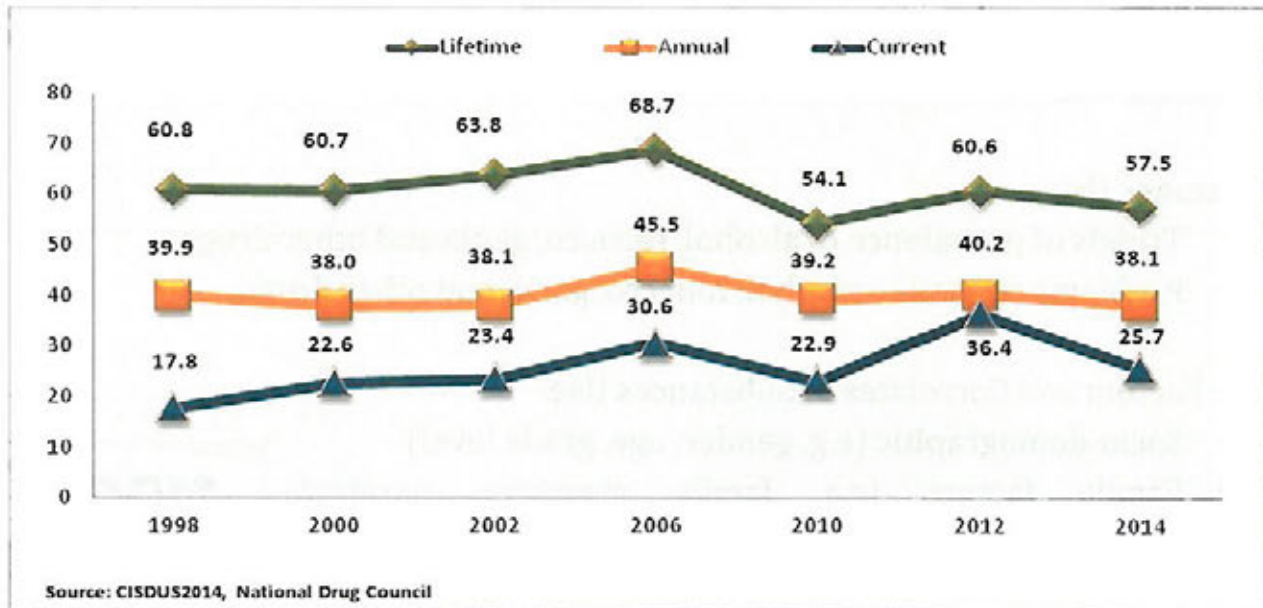
Substance use measures and Definitions

The CISDUS report primarily emphasizes the prevalence of substance use i.e., the percentage of students who report using a given drug during the 12 months before the survey. It is important to note that prevalence does not imply regular, frequent or problematic use, but it is an important first-order epidemiological indicator of the size of the population that has at minimum, tried a substance.

Alcohol Prevalence 2014:

- In 2014, almost four of every ten students (38.1%) reported having at least one drink of alcohol in the past 12 months.
- Males (37.9%) and females (38.0%) are equally likely to report alcohol use.
- The likelihood of drinking in the past year increased notably with grade, from 19.7% of 7th graders to 64.1% of 12th graders.
- Among districts, East End reported the highest prevalence in 2014 (43.3%).

Change in Lifetime, Annual and Current Use of Alcohol 1998—2014.



- **Lifetime:** is defined as having ever drank any alcohol.
- **Annual:** is defined as drinking alcohol during the past 12 months.
- **Current:** is defined as drinking alcohol during the past 30 days.

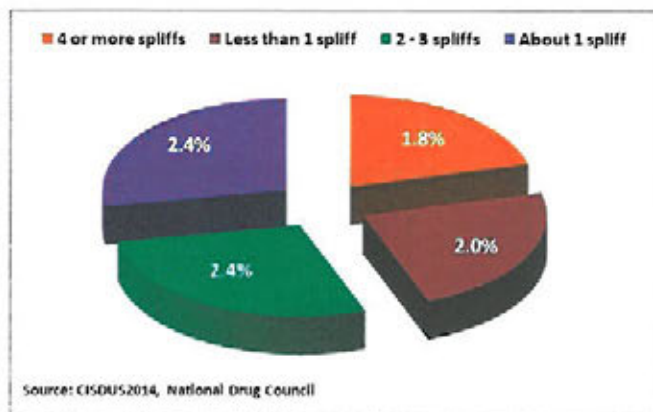
Trends in Alcohol Use:

In all surveys of the CISDUS cycle, the majority of the students from grade 7 to 12 had used alcohol in their lifetime. Lifetime and annual prevalence of alcohol use reported similar trends in 2012 and 2014; current prevalence decreased notably in 2014. Over previous years, Lifetime and annual prevalence were constant over the time (1998-2002), and in 2006 a notable increase was reported. Current prevalence in 2012 has double compared with 1998. In 2010, there is a significant decrease in lifetime, annual and current use.

Ganja Prevalence 2014:

Among ganja users in 2014 (n=797), 5.9% reported smoking 4 or more spliffs, followed by 3.0% that reported smoking 2 to 3 spliffs, 1.9% smoked about 1 spliff or less in the past month. Another notable proportion of students (2.4%) reported having used about 1 spliff of ganja every day, followed by 2.4% of students that reported having used 2 to 3 spliffs daily.

Percentage of Students reporting number of spliffs used daily 2014.



Age of first use:

The 2014 CISDUS noted that among those reporting ever using ganja (n=797), the average age of first use was 13.2 years. About 14.2% of users reported an “early onset” of use; that is, they first used ganja between the ages of 6 and 11 years. In 2010, 2012 and 2014 the average age of first use was 13 years.

Tobacco Prevalence 2014:

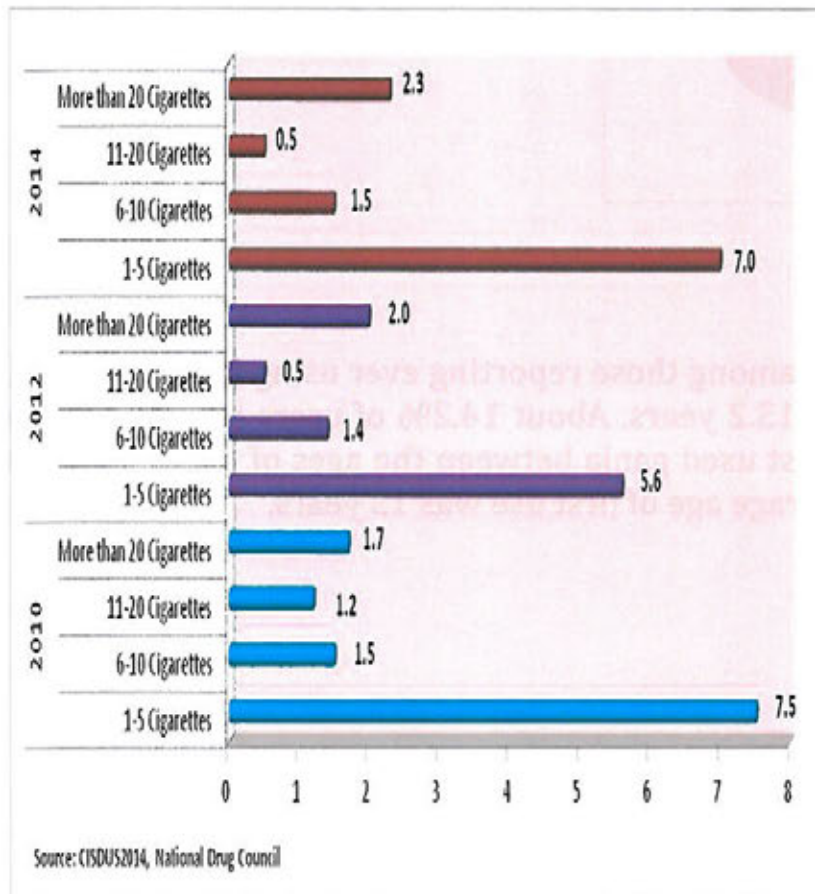
Number of cigarettes smoked in the past month:

Among smokers in 2014 (n=550), 7.0% reported smoking between 1–5 cigarettes in the past month, followed by 2.3% that reported smoking more than 20 cigarettes, 1.5% reported smoking between 6-10 cigarettes and 0.5% reported smoking between 11-20 cigarettes.



Age of first use:

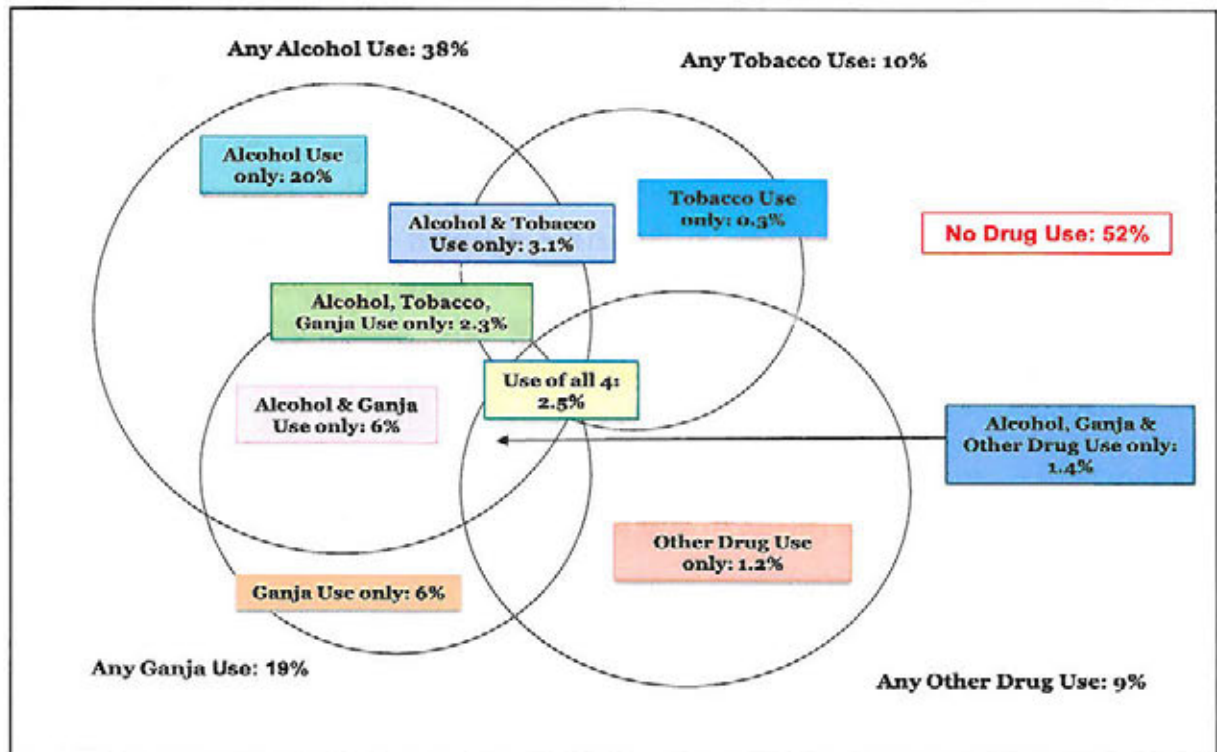
The 2014 CISDUS showed that, among those reporting ever smoking cigarettes (n=550), the average age of first use was 12 years. Compared with 2012, the average age of first use was the same (12 years) as reported in 2014.



About 26.4% of smokers reported an “early onset” (that is, they smoked their first cigarette between age 6 and 11 years) in 2014; a slight decrease compared with 2012 (28.9%).

The figure below presents the most common multiple substances used among all students in 2014, while Table 29 presents more detailed multiple substances used between 1998 and 2014. As seen in Figure 23 more than half (52%) of all students reported using no substance at all in 2014. Approximately one-fifth (20.1%) used only alcohol. Very few students use only tobacco (0.5%) or only ganja (about 6%). About 1.2% use another drug exclusively.

FIGURE 23: THE OVERLAP OF ALCOHOL, TOBACCO, GANJA, AND OTHER DRUG USE DURING THE PAST YEAR, 2014 CISDUS (GRADES 7 TO 12, N=2,510)

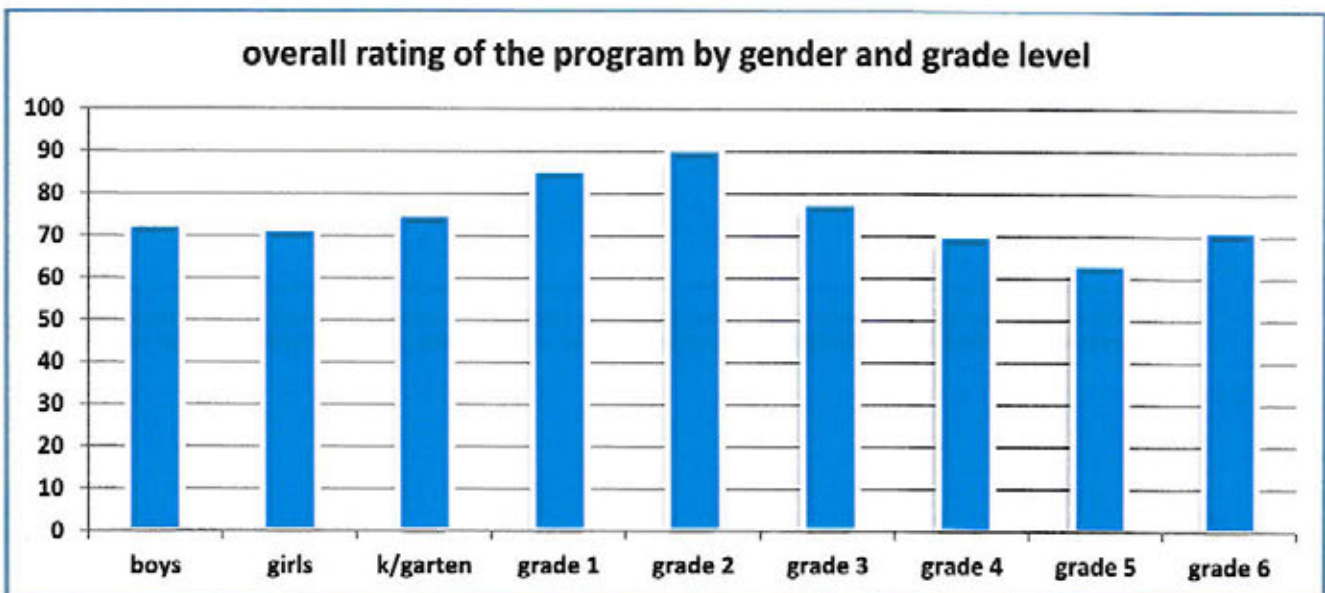


Note: "Other Drug Use" refers to use of at least one of 14 drugs: inhalants (glue/solvents), crack, cocaine, heroin, ecstasy, LSD, methamphetamine, tranquilizers, stimulants, methadone, oxycotin, donkey weed, seasoned spliff and magic mushrooms.

Monitoring & Evaluation

Evaluation of the Extended Afterschool Programme Report

- The Ministry of Education, Training & Employment piloted the Extended After-School Program (EASP) to students in the secondary schools in April 2011 on Grand Cayman. Many schools end at 3pm and students generally have no parental supervision as most parents are still at work. Full implementation of the program began in September 2011 and has attracted over 800 students to date. The EASP has been a great success and this is not only evidenced by the diversity of the activities schedule but also the development of new bonds established in the community. The program currently operates in Grand Cayman and Cayman Brac, in primary and secondary schools, Monday-Friday; 3:15pm-5:45pm. The programme provides a wide array of exciting and challenging activities designed to support positive student outcomes.



Just over seven of every ten students (72.6%) rated the program at the highest score – 72.7% of boys and 71.6% of girls.

Parent Questionnaire Summary Findings (n=46)

Strengths

Greater than 70% of parents expressed a positive feeling or satisfaction (agree/strongly agree) with the following:

- 87% of parents were satisfied with the overall performance of the program
- 84% felt it was beneficial
- 78% said it met or surpassed their expectations
- That the program was a safe place for their child;
- The Program has helped their child develop analytical skills and to think in an organized manner;
- The Program has helped my child do better in school;
- I am satisfied with the instruction and activities provided to my child by the Program;
- The facility seems safe and secure;
- My child is learning how to get along with other children;
- The program helps my child to get their homework done. However, 20% disagreed;
- The program is motivating my child to learn;
- I am satisfied with the overall performance of the after-school staff;
- The cost of the program is reasonable for the services provided; and
- They feel welcomed to visit the program
- The coordinator and program leaders maintain good discipline among the students during program activities

Further Evaluation Findings

Government Primary School Program Survey Findings (n-201)

Table 1 (primary): Percentage Distribution of Students by Demographic Variables

	Freq (%)		Freq (%)
School Attended (Primary School)		Gender of Students	
Bodden Town	25 (12.4)	Female	95 (47.3)
East End	-	Male	99 (49.3)
George Town	33 (16.4)		
Sir John A Cumber	50 (24.9)	District Students Live	
North Side	39 (19.4)	Bodden Town	31 (15.4)
Prospect	3 (1.5)	George Town	53 (26.4)
Red Bay	32 (15.9)	North Side	40 (19.9)
Savannah	3 (1.4)	West Bay	53 (26.4)
Creek	6 (3.0)	Cayman Brac	15 (7.5)
Spot Bay	2 (1.0)		
West End	7 (3.5)	Source of Information	
		School	103 (51.2)
Grade of Students		Newspaper	1 (0.5)
Kindergarten	4 (2.0)	Friend	25 (12.4)
Grade 1	14 (7.0)	Parent	52 (25.9)
Grade 2	22 (10.9)		
Grade 3	47 (23.4)	Use of the Bus	
Grade 4	39 (19.4)	Ride the bus home (Yes)	27 (13.4)
Grade 5	30 (14.9)	Ride the bus home (No)	168 (83.6)
Grade 6	43 (21.4)		

Weaknesses highlighted

- Some 30% felt that the program rules and policies have not been clearly communicated;
- About 18% felt that open communication between staff and parent with regards to program activities needed improvement;
- 21% felt that there is not adequate supervision provided in the Program; and
- 13% felt that the program did not keep them informed about their child's successes and difficulties, one-fifth did not give an opinion
- The program does not give adequate attention to values. Only 56.5% disagreed and a further 24% did not give an opinion.
- About 17% noted that there were not special events for families

Evaluation of the Hope For Today Foundation

The evaluation of the Hope for Today Foundation follows that done for the Bridge Foundation as part of the continuing evaluation of the transitional living facilities in the Cayman Islands. Two providers presently support transitional living facilities on the island for recovering addicts and released inmates – Bridge Foundation and Hope for Today Foundation. This is a process evaluation that was conducted based on whether or not the programme is achieving what it has stated to be its objectives (based on the Mission, Vision, business/ strategic plan, etc.). It cannot be concluded from the evaluation findings that the Hope for Today Foundation efforts at providing transitional living has produced an acceptable level of success within the population it serves. Sufficient documentation was not presented to make a definitive determination of the benefit. The programme over the years has worth and has provided a much-needed service to the clientele it is intended to service. However, how successful that has been was not determined.

Suggested Recommendation

Recommendations for what can be improved to meet regional and internationally accepted standards are contained in the suggestions following.

- A policy guideline needs to be developed for the operation of Halfway House-transitional living facilities
- An assessment must be done with respect to feasibility of establishing Hostels in addition to transitional living accommodations. Those clients that have successfully transitioned and can probably afford to pay for low-cost accommodation can benefit from Hostel accommodation. This was a recommendation voiced by many stakeholders that were interviewed.
- It might also be prudent and instructive for the Government to look into the feasibility of providing transitional living and or Hostel accommodation as part of its support to the continuum of care. This will greatly guarantee that beds are available for clients transitioning from prison and treatment. It can also provide for a more beneficial use of the grant funding that is currently given to the Foundations.

- Significant stakeholder analysis is needed to identify agencies best suitable to implement specific components of an agreed community rehabilitation programme that seek to meet the need of criminal offending/addiction clients. This would serve to reposition responsibilities and resources to where they are more likely to provide better outcomes and overall impact for the population to be served.
- Financial support should be tied to a Memorandum of Understanding (MOU) and Service Level Agreement (SLA) with the NDC or some other responsible agency (RA). This will: Have the RA provide oversight to the programme implementation through the RA's own capacity or through agency capacity identified by the RA. In this regard, it is my suggestion that the Department of Community Rehabilitation should be integral in this process of monitoring and oversight of the BF programme.
- Develop reporting criteria to facilitate monitoring of the SLA
- Programme must be subjected to annual performance evaluation (Is the programme successfully meeting its objectives? Is it value for money? Is there justification for repeat budgetary funding?)
- Data on utilization patterns must be sent to the NDC on a yearly basis to inform the National Drug Information Network.
- Ongoing intake assessment must be done at the prison and long-term treatment centre for potential candidate to enroll in the programme. This can best be done through a referral agency.
- Encourage advocacy for the HF programme as an essential part of the treatment continuum.
- Sustainability and success of the HF programme can be significantly improved if the Foundation is provided with interagency support with respect to housing and employment needs of the clients they serve. Possible collaborating agencies are the Department of Children and Family Services and the Department of Employment Relations.
- To garner community support and overall understanding of the benefits of providing transitional living as a modality in the continuum of care for recovering addicts and released offenders, an awareness campaign supported by town-hall meetings can be implemented.

Challenges faced during the 2014/2015

1. The NDC continues to be tasked with serving the three islands in the area of drug prevention/education, advocacy, policy, research as well as monitoring and evaluation. In the past year we have almost doubled the number of presentations (225 in 2013/14) to 420+ in the 2014/15 fiscal year.
 - a. Limited staff and resources equal burnout and an inability to meet all of the needs within our communities.
2. Policy initiatives not implemented or “taken on board”
3. Data is still difficult to obtain from stakeholders and the importance of data is not recognised.

The NDC's efforts to reduce the negative impacts of alcohol and other drugs in our communities go a long way to making Cayman a safer place. It is the educational/preventative components that are necessary to reduce the ongoing crime and other negative impacts on our society.

In this coming year (2015/16) we hope to increase our presence in the workplace, review the NDC law and secure funding for prevention initiatives through partnerships that will improve our programming. In addition, we are aiming to improve the data collection from our stakeholders.

About Us 2014/15

The Board/Council Members
The Staff
Organizational Chart
Salary Scale

The Board (Council Members)

as at June 30th 2015

Mrs. Dorothy Crumbley, Chairman

Mr. Rayle Roberts, Vice-Chairman

Hon. Chief Magistrate Nova Hall, Member

Dr. Mark Lockhart, Member

Mrs. Esme Watler-Hydes, Member

Mrs. Teresa Echenique-Bowen, Member

Chief Officer, Ministry of Health, Youth, & Culture, Ex-Officio

Chief Officer, Ministry of Community affairs, Ex-Officio

Chief Officer, Ministry of Education, Employment & Gender Affairs, Ex-Officio

Minister of Finance & Economic Development, Ex-Officio

Commissioner of Police, Ex-Officio

NDC Coordinator, Mrs. Joan West-Dacres, Ex-Officio

Staff

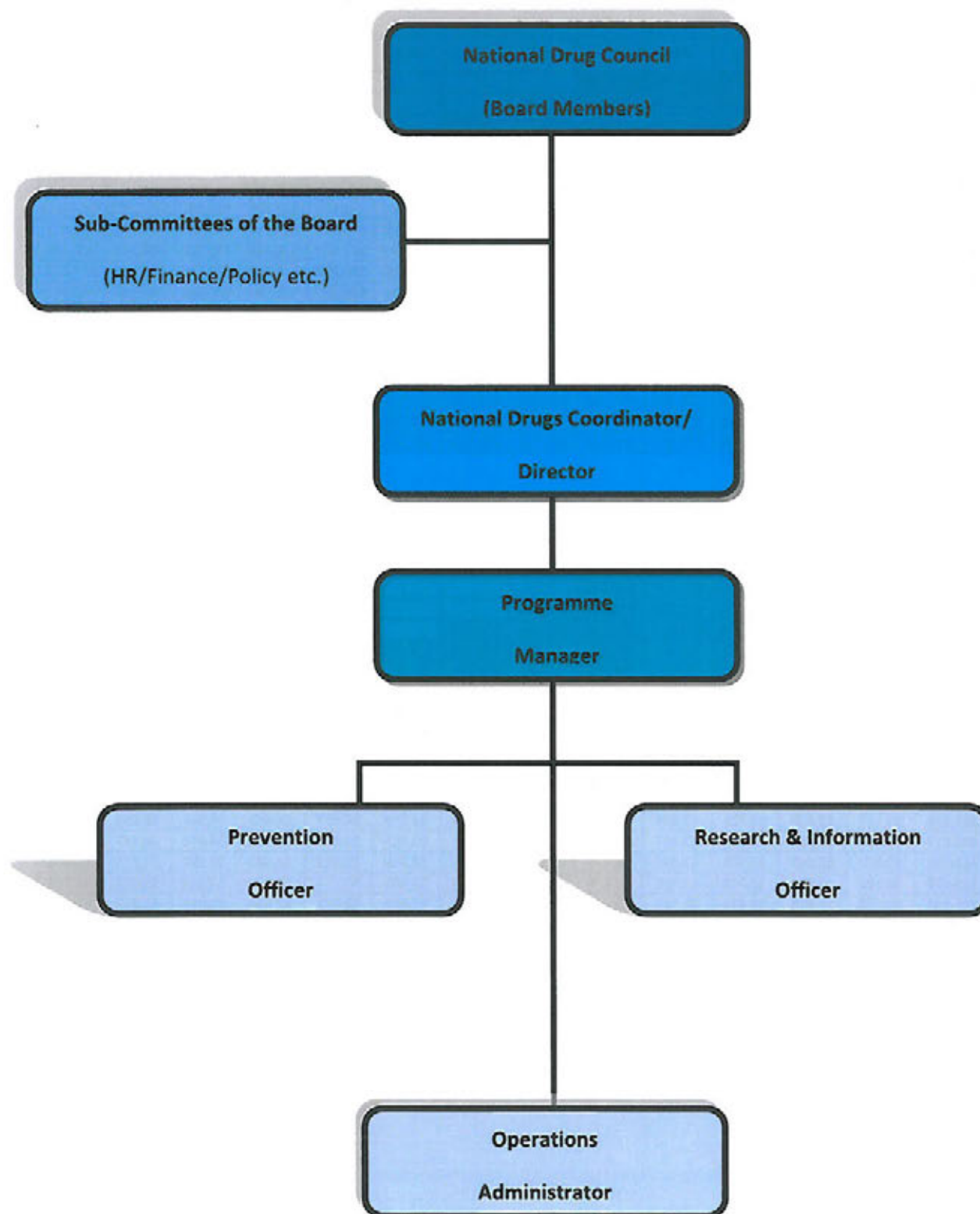
(as at June 30th 2015)



Luisa McLaughlin, Simon Miller, Joan West-Dacres, Anne Donalds, Brenda Watson

Organizational Chart

(as at June 30th 2015)



Salary Scale 2014/15

Grade	Grade Band	PT 1	PT 2	PT 3	PT 4	PT 5	PT 6	PT 7	PT 8	PT 9	PT 10	PT 11	PT 12	PT 13
A	1366-1502	\$160,020	\$164,016	\$168,132	\$172,296	\$176,628								
B	1185-1365	\$152,304	\$156,096	\$160,020	\$164,016	\$168,120	\$172,296							
C	1050-1184	\$123,348	\$126,456	\$129,612	\$132,852	\$136,164	\$139,572	\$143,064						
D	870-1049	\$105,696	\$108,324	\$111,036	\$113,808	\$116,652	\$119,568	\$122,568	\$125,640					
E	775-869	\$96,372	\$98,796	\$101,256	\$103,800	\$106,380	\$109,032	\$111,780	\$114,564	\$117,420				
F	614-774	\$88,452	\$90,660	\$92,940	\$95,256	\$97,656	\$100,092	\$102,588	\$105,144	\$107,760	\$110,472			
G	534-613	\$77,712	\$79,656	\$81,660	\$83,700	\$85,776	\$87,948	\$90,132	\$92,388	\$94,680	\$97,068	\$99,492	\$101,976	\$104,532
H	451-533	\$69,456	\$71,184	\$72,984	\$74,796	\$76,680	\$78,600	\$80,556	\$82,572	\$84,624	\$86,748	\$88,920	\$91,140	\$93,432
I	371-450	\$61,224	\$62,760	\$64,332	\$65,940	\$67,596	\$69,276	\$71,016	\$72,780	\$74,604	\$76,464	\$78,396	\$80,340	\$82,356
J	314-370	\$53,412	\$54,744	\$56,112	\$57,504	\$58,944	\$60,420	\$61,944	\$63,468	\$65,064	\$66,664	\$68,352	\$70,056	\$71,832
K	289-313	\$47,520	\$48,888	\$49,944	\$51,192	\$52,464	\$53,772	\$55,128	\$56,484	\$57,900	\$59,364	\$60,852	\$62,352	\$63,912
L	228-288	\$42,564	\$43,632	\$44,712	\$45,840	\$46,992	\$48,156	\$49,368	\$50,616	\$51,852	\$53,160	\$54,492	\$55,860	\$57,252
M	192-227	\$38,196	\$39,144	\$40,140	\$41,124	\$42,168	\$43,224	\$44,280	\$45,384	\$46,548	\$47,712	\$48,900	\$50,124	\$51,372
N	166-191	\$34,524	\$35,364	\$36,252	\$37,164	\$38,076	\$39,048	\$40,020	\$41,028	\$42,024	\$43,080	\$44,172	\$45,276	\$46,416
O	135-165	\$31,272	\$32,076	\$32,880	\$33,672	\$34,548	\$35,376	\$36,264	\$37,188	\$38,112	\$39,072	\$40,056	\$41,064	\$42,096
P	115-134	\$28,296	\$28,992	\$29,724	\$30,480	\$31,224	\$32,004	\$32,832	\$33,624	\$34,464	\$35,328	\$36,216	\$37,116	\$38,040
Q	85-114	\$25,272	\$25,896	\$26,556	\$27,204	\$27,900	\$28,596	\$29,316	\$30,048	\$30,804	\$31,560	\$32,352	\$33,144	\$33,996
R	Trainee	\$17,772	\$18,228	\$18,696	\$19,152	\$19,632	\$20,112	\$20,628	\$21,144	\$21,648	\$22,200	\$22,752	\$23,328	\$23,916

Grade	Grade Band	PT 1	PT 2	PT 3	PT 4	PT 5	PT 6	PT 7	PT 8	PT 9	PT 10	PT 11	PT 12	PT 13
A	1366-1502	\$13,335	\$13,668	\$14,011	\$14,358	\$14,719								
B	1185-1365	\$12,692	\$13,008	\$13,335	\$13,668	\$14,010	\$14,358							
C	1050-1184	\$10,279	\$10,538	\$10,801	\$11,071	\$11,347	\$11,631	\$11,922						
D	870-1049	\$8,808	\$9,027	\$9,253	\$9,484	\$9,721	\$9,964	\$10,214	\$10,470					
E	775-869	\$8,031	\$8,233	\$8,438	\$8,650	\$8,865	\$9,086	\$9,315	\$9,547	\$9,785				
F	614-774	\$7,371	\$7,555	\$7,745	\$7,938	\$8,138	\$8,341	\$8,549	\$8,762	\$8,980	\$9,208			
G	534-613	\$6,476	\$6,638	\$6,805	\$6,975	\$7,148	\$7,329	\$7,511	\$7,699	\$7,890	\$8,089	\$8,291	\$8,498	\$8,711
H	451-533	\$5,788	\$5,932	\$6,082	\$6,233	\$6,390	\$6,550	\$6,713	\$6,881	\$7,052	\$7,229	\$7,410	\$7,595	\$7,786
I	371-450	\$5,102	\$5,230	\$5,361	\$5,495	\$5,633	\$5,773	\$5,918	\$6,065	\$6,217	\$6,372	\$6,533	\$6,695	\$6,863
J	314-370	\$4,451	\$4,562	\$4,676	\$4,792	\$4,912	\$5,035	\$5,162	\$5,289	\$5,422	\$5,557	\$5,696	\$5,838	\$5,986
K	289-313	\$3,960	\$4,074	\$4,162	\$4,266	\$4,372	\$4,481	\$4,594	\$4,707	\$4,825	\$4,947	\$5,071	\$5,196	\$5,326
L	228-288	\$3,547	\$3,636	\$3,726	\$3,820	\$3,916	\$4,013	\$4,114	\$4,218	\$4,321	\$4,430	\$4,541	\$4,655	\$4,771
M	192-227	\$3,183	\$3,262	\$3,345	\$3,427	\$3,514	\$3,602	\$3,690	\$3,782	\$3,879	\$3,976	\$4,075	\$4,177	\$4,281
N	166-191	\$2,877	\$2,947	\$3,021	\$3,097	\$3,173	\$3,254	\$3,335	\$3,419	\$3,502	\$3,590	\$3,681	\$3,773	\$3,868
O	135-165	\$2,606	\$2,673	\$2,740	\$2,806	\$2,879	\$2,948	\$3,022	\$3,099	\$3,176	\$3,256	\$3,338	\$3,422	\$3,508
P	115-134	\$2,358	\$2,416	\$2,477	\$2,540	\$2,602	\$2,667	\$2,736	\$2,802	\$2,872	\$2,944	\$3,018	\$3,093	\$3,170
Q	85-114	\$2,106	\$2,158	\$2,213	\$2,267	\$2,325	\$2,383	\$2,443	\$2,504	\$2,567	\$2,630	\$2,696	\$2,762	\$2,833
R	Trainee	\$1,481	\$1,519	\$1,558	\$1,596	\$1,636	\$1,676	\$1,719	\$1,762	\$1,804	\$1,850	\$1,896	\$1,944	\$1,993



Units #17 & #18 Caymanian Village
North Sound Way
P.O Box 10007
Grand Cayman KY1-1001
CAYMAN ISLANDS
Phone (345) 949-9000
Fax (345) 949-6264
Email: info@ndc.ky
Web: www.ndc.ky

Appendix A

**Financial Statements
Of the**

National Drug Council

For the 2014/15 Financial Year

National Drug Council
Financial Statements
Year ended 30 June 2015

Contents	Page
Statement of Responsibility	1
Auditor General's Report	2-3
Statement of Financial Position	4
Statement of Financial Performance	5
Statement of Changes in Net Worth	6
Statement of Cash Flows	7
Notes to the Financial Statements	8-17
Statements of Comparison of Budget and Actual Amounts	18-20

National Drug Council
Financial Statements
30 June 2015

STATEMENT OF RESPONSIBILITY FOR FINANCIAL STATEMENTS

These financial statements have been prepared by the National Drug Council in accordance with the provisions of the provisions of Section 22(1) of the *National Drug Council Law (2003 Revision)* and of the *Public Management and Finance Law (2013 Revision)*. The financial statements comply with generally accepted accounting practice as defined in International Public Sector Accounting Standards.

We accept responsibility for the accuracy and integrity of the information in these Financial statements and their compliance with the *National Drug Council Law (2003 Revision)* and the *Public Management and Finance Law (2013 Revision)*.

As Executive Director and Chairperson, we are responsible for establishing and maintaining a system of internal controls designed to provide a reasonable assurance that the transactions recorded in the financial statements are authorized by law and properly record the output transactions of the National Drug Council.

As Executive Director and Chairperson we are responsible for the preparation of the National Drug Council financial statements and the judgments made therein.

The financial statements fairly present the financial position, financial performance and cash flows of the National Drug Council for the financial year ended 30 June 2015.

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

- a) completely and reliably reflect the financial transactions of the National Drug Council for the year ended June 30, 2015 and
- b) fairly reflect the financial position as at June 30, 2015 and performance for the year ended June 30, 2015; and
- c) comply with International Public Sector Accounting Standards as set by the International Accounting Standards Board



Mrs. Dorothy Scott-Crumbley
Chairperson



Mrs. Joan West-Dacres
Director

Date: 30 Oct 2015

Date: 30 Oct 2015

AUDITOR GENERAL'S REPORT

To the Governing Council of the National Drug Council

I have audited the accompanying financial statements of the National Drug Council, which comprise the statement of financial position as at 30 June 2015 and the statement of financial performance, statement of changes in net worth and statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information, as set out on pages 8 to 20 in accordance with the provisions of Section 60(1)(a) of the *Public Management and Finance Law (2013 Revision)*.

Management's Responsibilities for the Financial Statements

Management is responsible for the preparation and fair presentation of these 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.

Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with International Standards on Auditing. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

AUDITOR GENERAL'S REPORT (continued)

Opinion

In my opinion, the financial statements present fairly, in all material respects, the financial position of the National Drug Council as at 30 June 2015 and its financial performance and its cash flows for the year then ended in accordance with International Public Sector Accounting Standards.



Garnet Harrison, CPA, CA
Acting Auditor General

30 October 2015
Cayman Islands

National Drug Council
STATEMENT OF FINANCIAL POSITION
 As at 30 June 2015
 (Stated in Cayman Islands Dollars)

	Notes	2014/15	2013/14
ASSETS			
Current Assets			
Cash and cash equivalents	2(b)	302,038	158,839
Accounts Receivable and Prepaid Expenses	4	95,911	218,010
Total current assets		397,949	376,849
Fixed assets	2(c), 3	10,242	13,515
Total assets		408,191	390,364
LIABILITIES AND EQUITY			
Current Liabilities			
Accounts Payable		25,221	5,428
Accrued Audit Fees		10,000	12,000
Accrued Accounting Fees		2,370	8,460
Accrued Vacation		16,393	8,233
Time off in lieu		8,378	13,534
Total current liabilities		62,362	47,655
EQUITY			
Retained earnings		345,829	342,709
Total liabilities and equity		408,191	390,364

The accompanying notes form an integral part of these financial statements.

National Drug Council
STATEMENT OF FINANCIAL PERFORMANCE
For the Year ended 30 June 2015
(Stated in Cayman Islands Dollars)

	Notes	2014/2015	2013/2014
General surplus:			
Revenues			
Outputs to Government	2(e), 6	552,958	541,138
Other Income	7	5,713	3,649
Total revenues		<u>558,671</u>	<u>544,787</u>
Expenses			
Personnel emoluments	8	355,423	344,743
Rent	9	66,000	66,000
Travelling and Subsistence	14	23,711	13,151
Audit and accounting fees	11	23,650	24,380
Monitoring and Evaluation	13	23,285	16,013
Utilities	12	19,507	19,321
Youth Development	10	9,068	39,008
Computer Services		9,448	9,741
Operating maintenance		7,197	6,516
Advertising and Promotion		6,899	5,179
Depreciation	3	5,009	6,562
Supplies & materials		4,765	9,334
Surveys and other public information projects	16	2,589	3,856
Grants & contributions – special events	15	1,000	4,000
Prior year adjustments			6,960
Total expenses		<u>557,551</u>	<u>574,764</u>
Net Income for period		<u>1,120</u>	<u>(29,977)</u>

The accompanying notes form an integral part of these financial statements.

National Drug Council
STATEMENT OF CHANGES IN NET WORTH
FOR THE YEAR ENDED 30 June 2015

	Note	2014/15	2013/14
At 01 July 2014	5	342,709	350,923
Prior year adjustment		2,000	21,763
Restated Closing balance net worth		<u>344,709</u>	<u>372,686</u>
		2014/15	2013/14
At 01 July 2014 (restated)		344,709	372,686
Net (Loss)/Income for the year		1,120	(29,977)
At 30 June 2015		<u>345,829</u>	<u>342,709</u>

The accompanying notes form an integral part of these financial statements.

National Drug Council
Statement of Cash Flows
For the Year ended 30 June 2015

(Stated in Cayman Islands Dollars)

	Notes	2014/2015	2013/2014
Operating activities			
Net surplus from operations after prior year adjustment		1,120	(29,977)
Adjustment for non cash transactions:			
Prior Year Adjustments		2,000	21,763
Donations received in Kind		-	-
Depreciation Expense	3	5,009	6,562
		<u>8,129</u>	<u>(1,652)</u>
Adjustments to reconcile net surplus from operations to net cash provided by/(used in) operating activities:			
(Increase)/Decrease in Receivables and prepaid expenses		122,099	(60,691)
Increase / (Decrease) in accounts payable		19,793	3,521
(Increase) / Decrease in Accrued Vacation		8,160	(3,036)
Increase / (Decrease) in Accrued Accounting fees		(8,090)	8,460
Increase / (Decrease) in Payroll Liabilities		(5,156)	(38,209)
Net cash provided by operations		<u>136,806</u>	<u>(91,607)</u>
Investing activity			
Purchase of fixed assets	3	(1,736)	(4,269)
Net cash (used in) investing activities		<u>(1,736)</u>	<u>(4,269)</u>
Net change in cash and cash equivalents		<u>143,199</u>	<u>(95,876)</u>
Cash, beginning of year		<u>158,839</u>	<u>254,714</u>
Cash, end of year		<u>302,038</u>	<u>158,839</u>

The accompanying notes form an integral part of these financial statements.

National Drug Council
Notes to the Financial Statements
For the Year ended 30 June 2015

1. Organization

The National Drug Council (the "NDC") became a statutory body in the Cayman Islands with the passage of the National Drug Council Law, 1997 and began operations on January 1, 1998. Its functions are diverse and include many aspects of coordinating the efforts in the Cayman Islands in respect of drug abuse education, treatment and rehabilitation, to support drug demand and supply reductions programmes; and to provide overall advisory capabilities to the Ministry of Home Affairs ("the Ministry") with the collection of data, coordination of resources and manpower, and reports or laws addressing drug abuse and prevention and rehabilitation. As at 30 June 2015, the NDC had 5 full time employees (2014: 5 employees).

2. Significant accounting policies

In conformity with the Public Management & Finance law (2013 revision), the financial statements have been prepared in accordance with International Public Sector Accounting Standards (IPSASs) using the accrual basis of accounting. Where there is currently no IPSAS, other authoritative pronouncements such as International Financial Reporting Standards applicable to the public sector have been used. The measurement base applied is historical cost adjusted for revaluations of certain assets. There are no known accounting standards that have been adopted by the IPSAS Board for use in future years that will have a significant impact on these financial statements other than enhanced disclosures. These financial statements have been prepared on a going concern basis and the accounting policies set out below have been applied consistently to all periods presented. The financial statements are presented in Cayman Islands dollars and the measurement base applied to these financial statements is the historical cost basis.

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.

Operational Segments

The NDC has no operational segments

National Drug Council
Notes to the Financial Statements (Continued)
For the Year ended 30 June 2015

The significant accounting policies adopted by the Council are as follows:

a) *Use of Estimates*

The preparation of financial statements is in conformity with International Public Sector Accounting Standards that 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.

b) *Cash and cash equivalents*

Cash and cash equivalents include amounts due from bank on demand and interest bearing deposits with an original maturity of three months or less. All cash and cash equivalents are held with a bank in the Cayman Islands.

c) *Fixed Assets*

Certain assets are donated and are recognised at their fair value at the time of receipt. Depreciation is calculated on a straight-line basis, based on the opening cost over the estimated useful lives of the purchased or donated assets as follows:

	Purchased Assets Useful Lives
Office equipment	3
Office furniture	6
Computer equipment	3
Computer Software	3
Leasehold Improvement	3

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 year are included in the Statement of Financial Performance.

National Drug Council
Notes to the Financial Statements (Continued)
For the Year ended 30 June 2015

c) *Fixed Assets (continued)*

Impairment

The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at the period end. Assets that are subject to amortisation are reviewed for impairment whenever events of 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. The Council has not tested its assets for impairment in the current year.

d) *Deferred grant funds and income*

Donation and grant income received for specific projects are credited to income in periods in which expenses on such projects are incurred.

e) *Outputs to Government*

Government has agreed to purchase certain outputs from the NDC. These outputs include public education and information campaigns, research and statistics, policy advice and Law reform. As the NDC has no other significant source of funding for its operational expense, its ability to continue as a going concern is contingent on this continued support from Government. Output revenue is recognized as income when earned.

f) *Disclosure about Fair value of Financial Instruments*

The National Drug Council is party to financial instruments as part of its normal operations. These financial instruments include bank accounts, short term deposits, trade and accounts receivables and trade and accounts payable, all of which are recognised in the Statement of Financial Position.

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 prepayments.

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 instruments comprise of accounts payable and accrued expenses.

Recognition

The National Drug Council 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 statements of financial performance.

National Drug Council
Notes to the Financial Statements (Continued)
For the Year ended 30 June 2015

g) Disclosure about Fair value of Financial Instruments(Continued)

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.

De-recognition

A financial asset is de-recognition when National Drug Council 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.

g) Foreign Currency Translation

Revenue and expense transactions involving currencies other than Cayman Islands dollars are translated to Cayman Islands dollars at the exchange rates ruling at the time of those transactions. Assets and liabilities included in these financial statements are translated to Cayman Islands dollars at the rates of exchange prevailing at the balance sheet dates. Gains and losses on exchange are taken to the statement of net surplus and retained earnings.

h) Budget amounts

The original and final budget amounts for the financial year are as presented in the 2014/15 Annual Budget Statement and approved by the Legislative Assembly on the 30 June 2014. Where the Budget is presented in a format that is different from the financial statements, a statement of comparison of budget and actual amounts is included in the financial statements.

i) Expenses

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

j) 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.

k) 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.

National Drug Council
Notes to the Financial Statements (Continued)
For the Year ended 30 June 2015

l) Prepayments

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

m) Employee Benefits

Employee entitlements to salaries and wages, annual leave, time in lieu 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 National Drug Council are paid to one agreed Pension Funds provider. Contributions of 5% on behalf of the employees are made to the designated funds by the Council. Employees contribute 5% from their salaries to the funds as well.

Health insurance coverage is paid by the National Drug Council for the employees of the organization. Employees must pay for any dependents covered under the plan

n) 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 probable that the benefits will be realised.

o) Comparative Figures

The presentation of the prior year financial statements has been changed to include a comparison of actual amounts with amounts in the original and final budget. Comparative figures are restated to ensure consistency with the current period unless it is impracticable to do so.

p) Reporting Period

The annual reporting period is for the twelve months ended 30 June 2015.

National Drug Council
Notes to the Financial Statements (continued)
For the Year ended 30 June 2015

3. Fixed Assets

	Office Equipment	Office Furniture	Computer Equipment	Compute Software	Lease Improvements	Total
Cost:						
Balance at 1 July 2014	41,114	35,593	36,849	19,139	24,020	156,715
Additions during year			1,736			1,736
Disposal during the year		-				-
Balance at 30 June 2015	41,114	35,593	38,585	19,139	24,020	158,451
Accumulated depreciation:						
Balance at 1 July 2014	40,234	25,208	35,255	18,483	24,020	143,200
Depreciation for year	880	2,117	1,356	656		5,009
Disposal during the year		-	-			-
Balance at 30 June 2015	41,114	27,325	36,611	19,139	24,020	148,209
Net book value at 30 June 2015	-	8,268	1,974	-	-	10,242
Net Book value at 30 June 2014	880	10,385	1,594	656	-	13,515

4. Account Receivables & Prepaid Expenses

	2014/15	2013/14
Trade Receivables	93,939	209,280
Prepaid Expenses	1,971	8,730
	95,911	218,010

Trade receivables relate to outputs supplied to the Ministry for which funds had not been received at June 30, 2015.

5. Prior Year Adjustments

Prior year adjustments relate to classification of various expenses, principally audit fee and professional service fee to the correct years.

	2014/2015	2013/2014
Prior Year Adjustments *	2,000	21,763
	2,000	21,763

National Drug Council
Notes to the Financial Statements (continued)
For the Year ended 30 June 2015

6. Outputs to Government

	2014/15	2013/14
Outputs to Government	552,958	541,138
	552,958	541,138

NDC output costs relate to outputs supplied in the normal course of business, to the Ministry of Home Affairs, and relate to all expenses for the year based on activity and time spent and takes into consideration supplies and resources.

7. Donations & Fee Income

	2014/15	2013/14
Donations	3,843	3,143
Fee Income	637	-
Gain on Asset Disposal	1,000	
Fundraising activities	233	506
	5,713	3,649

8. Personnel emoluments

	2014/15	2013/14
Salaries & Wages	306,210	287,228
Medical Insurance	26,286	26,300
Pension	15,235	14,220
Accrued Time off in Lieu	(5,156)	16,058
Motor Car Allowance	4,688	3,774
Movement in annual leave provision	8,160	(2,837)
	355,423	344,743

The NDC participates in a defined contribution plan. Contributions of 5% are made by the employee and matched by the employer as required under the National Pensions Law. Health insurance is also paid on behalf of the employees.

During the ordinary course of its business, staff may perform duties beyond their normal working hours. Employees who accumulate any such time are allowed to recover it in subsequent periods when they are not busy. The Council Policy now states that a maximum of 187.50 hours (5days) can be taken over to the next annual year but must be used within the first quarter of that annual year or it will be written off.

9. Rental expense & Future Commitments

On 1st November 2007, the NDC entered into a three-year lease agreement with Orville Williams for the premises at Caymanian Village for \$5,500 per month, due to sale of property on 6th April 2015 the NDC entered into an agreement with International Logistics and Consulting LLC (c/o Meri Tarlova).The terms and conditions along with the monthly cost remained the same. The lease expires on the 5th April 2020.

National Drug Council
Notes to the Financial Statements (continued)
For the Year ended 30 June 2015

10. Youth Development

Youth to Youth is a youth empowerment movement seeks to help youth develop leadership skills while creatively promoting a drug-free lifestyle. There was an active chapter of the movement in the Cayman Islands back in the 1990s, but the programme was dormant for almost ten years. In 2013 the NDC reintroduced the movement to the youth of the Cayman Islands.

Portions of the Government grant income have been made to support the following Youth Development projects:

	2014/15	2013/14
Peer Mentor	1,056	296
Youth to Youth	8,011	38,712
	9,067	39,008

11. Audit & Accounting fees

The fees relate to statutory audit fee and professional accountancy services.

12. Utilities

	2014/15	2013/14
Electricity	8,554	9,667
Telephone	10,604	9,240
Water	349	414
	19,507	19,321

13. Monitoring and Evaluation

Portions of the Government grant income have been made to support the following significant Monitoring and Evaluation projects:

	2014/15	2013/14
Policy Development and Advocacy	23,285	16,013
Cayman Against Substance Abuse	-	-
	23,285	16,013

14. Travelling and Subsistence

Portions of the Government grant income have been made to support the following significant Travelling and Subsistence events:

	2014/15	2013/14
Travel expense	15,303	6,929
Staff Development	549	126
Administrative Training	550	575
Executive Director Training	6,853	284
Research officer Training	225	1,030
Prevention Officer Training		1,081
Programme Manager Training	231	3,126
	23,711	13,151

National Drug Council
Notes to the Financial Statements (continued)
For the Year ended 30 June 2015

15. Grants & Contributions – Special events

A portion of the Government purchases of outputs and public contributions have been made to support the following significant special events:

	2014/15	2013/14
Purple Ribbon Bus	1,000	4,000
	<u>1,000</u>	<u>4,000</u>

16. Surveys and other public information projects

Portions of the Government grant income and public contributions have been made to support the following significant surveys and other public information projects:

	2014/15	2013/14
PIC – Alcohol & Tobacco		
SPSS Expense	1,019	1,718
Teleform	806	336
Census and Surveys	656	1,802
TIPS	108	-
Total	<u>2,589</u>	<u>3,856</u>

17. Related parties

The NDC is a statutory body of the Government of the Cayman Islands. The Council is economically dependent upon the Ministry for the purchase of its services in accordance with the purchase agreement with Government. For the year ended 30 June 2015, the Council billed \$552,958 (2014: \$541,138) to the Government for services sold. Out of the billed amount, \$ 93,339 was receivable as at 30 June 2015 (2014: \$209,280). This amount is included in the accounts receivables in the Balance Sheet.

Key Management Personnel

There is one full time personnel on an open ended employment agreement that is considered to be at the senior management level. The total remuneration includes: regular salary, pension contribution and health insurance contribution. The pension and health insurance benefits provided to key management personnel are the same to those provided for all employees. Total remuneration in 2015 for senior management was approximately 105k (2014 99k).

Governing Council members

There are 12 members that make up the NDC Governing Council. No stipend is paid to any of the members.

National Drug Council
Notes to the Financial Statements (continued)
For the Year ended 30 June 2015

18. Contingent Liabilities

Labour Dispute

Ms. Catherine Chestnut by letter dated 6 March 2007 resigned from her position as National Drug Coordinator and on 28 May 2007 lodged a complaint with the Labour Board alleging that she had been constructively dismissed and claiming CI\$ 48,559, being statutory compensation for alleged unfair dismissal, statutory severance pay, accrued holiday pay, unpaid salary and one month's pay in lieu of notice. Ms. Chestnut's allegation that she was constructively dismissed is not accepted by the National Drug Council, who accordingly lodged a reply with the Director of Labour dated 21 June 2007 maintaining that Ms. Chestnut resigned her position and is owed nothing. A letter dated March 4th 2008 indicated that the hearing that was scheduled for March 17th 2008 was postponed. To date, the Director of Labour has yet to indicate the new date when this matter will go to hearing.

19. Other Disclosures

Suspected Fraud

During the year 2011/12, management became aware of suspicious activity relating to its cash balances. Specifically, an amount of around CI\$ 5,500 had been misappropriated from its bank accounts. A further unquantified amount had been misappropriated through fraudulent time booking leading to wage overpayment to a former employee. The matter is under investigation with the Courts and management awaits its conclusion.

National Drug Council
 STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS
 For the Year ended 30 June 2015
 (Stated in Cayman Islands Dollars)

		2014/2015 Actual	2014/2015 Budget	Variance
General surplus:				
Revenues				
Outputs to Government		552,958	552,958	
Other Income	1	5,713	35,413	(29,700)
Total revenues		<u>558,671</u>	<u>588,371</u>	<u>(29,700)</u>
Expenses				
Personnel emoluments	2	355,423	363,835	(8,412)
Rent		66,000	66,000	-
Prevention Surveys Monitoring and Evaluation	3	47,606	81,985	(34,379)
Travelling and Subsistence	4	23,711	10,000	13,711
Audit and accounting fees	5	23,650	20,000	3,650
Utilities		19,507	18,649	858
Computers	6	9,448	13,166	(3,718)
Operating maintenance	7	7,197	10,402	(3,205)
Depreciation		5,009	4,334	675
Total expenses		<u>557,551</u>	<u>588,371</u>	<u>(30,820)</u>
Net Income for period		<u>1,120</u>	<u>-</u>	<u>1,120</u>

National Drug Council
 STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS
 As at 30 June 2015
 (Stated in Cayman Islands Dollars)

		2014/2015	Budget	Variances
ASSETS				
Current Assets				
Cash and cash equivalents	8	302,038	210,167	91,871
Prepaid expenses and other receivables	9	95,911	176,930	(81,019)
Total current assets		<u>397,949</u>	<u>387,097</u>	<u>10,852</u>
Fixed assets	10	10,242	167	10,075
Total assets		<u>408,191</u>	<u>387,264</u>	<u>20,927</u>
LIABILITIES AND EQUITY				
Current Liabilities				
Accounts Payable	11	25,221	1,840	23,381
Accrued Vacation	12	16,393	-	16,393
Accrued Audit Fees	13	10,000	14,000	(4,000)
Time off in Lieu	14	8,378	20,205	(11,827)
Accrued Accounting Fess		2,370	2,500	(130)
Total current liabilities		<u>62,362</u>	<u>38,545</u>	<u>23,817</u>
EQUITY				
Retained earnings		345,829	425,809	(79,980)
Profit & Loss for the year			-	
Total current liabilities and equity		<u>408,191</u>	<u>387,264</u>	<u>20,927</u>

National Drug Council
Notes to the Financial Statements
For the Year ended 30 June 2015
Statement of Comparison between Actual and Budget

1. Other Income (under by \$29,700) - The NDC was expected to conduct a series of surveys which would have brought in additional funds but the surveys did not occur.
2. Personnel emoluments variance (under by \$8,412) – Due to changes in the staffing levels during this financial year there were positions vacant for a period of time.
3. Prevention Surveys Monitoring and Evaluation and other public information projects variance (under by \$34,379) – Funds were utilised from this line item to facilitate a Cayman Brac initiative. Therefore funds in this area were reduced to allow for travel to the sister island.
4. Travelling and Subsistence (over by \$13,711) – Increasing services to Cayman Brac for approximately six months of the fiscal year required travel from GCM to CB. In addition there was a year-end Youth Conference held in CB and the NDC facilitated travel for participants from GCM to CB.
5. Audit and Accounting Fees variance (over by \$3,650) – Additional accounting support required as there was a change in staffing with the Operations Administrator post.
6. Computers (under by \$3,718) – Regular maintenance and support to the IT infrastructure have reduced the number of critical calls for services related to IT.
7. Operating Maintenance variance (under by \$3,205) – As the landlord is responsible for much of the office maintenance NDC makes efforts to consistently reduce operating maintenance costs.
8. Cash and Cash equivalents (over by \$91,871) – Monies budgeted for potential IT systems as well as Youth Development programmes did not require the level of funding anticipated. The IT issue was resolved without replacement and the NDC hosted a local Youth Conference instead of attending the overseas conference do to cost benefits.
9. Prepaid Expenses and Other Receivables (under by 81,019) was due to changes in the organisations activities billing for services earlier in the year than at year end.
10. Fixed Assets (over by 10,075) increased as a result of donated furniture and equipment.
11. Accounts Payable (over by \$23,381) – Outstanding bill payments for utilities, promotional materials and the Cayman Brac/Youth To Youth initiative.
12. Accrued Vacation (over by \$16,393) – Due to increased demands on the staff of the NDC, vacation was not taken as planned
13. Audit Fees (under by \$4,000) – The budgeted amount was a reflection of previous years expenses which has since been reduced to approximately \$10,000.
14. Time of In Lieu (under by \$11,827) – Changes to and management of the Time in Lieu/Comp Time policies has contributed significantly in the reduction of accrued comp time.