

ANNUAL REPORT

PREVENTION . EDUCATION . POLICY & RESEARCH



2021

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Message from Chair of Council

Dear Hon. Wayne Panton, MP



As the Chair of the National Drug Council (NDC) and pursuant to section 24 of the National Drug Council Law (2010 Revision), it is my pleasure to present you with the Annual Report of the National Drug Council for the period 1st January to 31st December 2021.

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 our partners in the public and private sectors who has supported the NDC throughout this past year. I would also like to share my gratitude for my fellow board members, who have been instrumental in helping guide the National Drug Council on its journey with sound strategic advice and grounded foresight.

As we look ahead to whatever the “new normal” will be, I am confident in progressing towards our goals and that we will have a successful 2022.

Sincerely,

A handwritten signature in blue ink, appearing to be 'DM', written over a horizontal line.

Mrs. Dorothy Manzanares (nee Scott)
Chairwoman, NDC

Message from the Acting Director

The National Drug Council (NDC) wishes to thank our stakeholders, friends, colleagues, sponsors, and partners for making 2021 another remarkable year through your continued support, volunteerism, partnerships, and funding.



The NDC's dedication to drug prevention strategies plays a critical role in mitigating drug-related harms in the Cayman Islands. Prevention strategies are prioritized to empower individuals with a range of skills for harm prevention including the knowledge of substances and their harms, refusal skills, and the ability to identify triggers, risks, and protective factors. The outcome of such an approach is a resilient population where the risks of drug-related harms are not only reduced but also sustained for generations to come.

We launched our first annual Youth to Youth Conference - Uprising, Ground Zero - The Power of One, and at the primary level: Healthy Bodies Healthy Minds. The NDC conducted more than 680 prevention and educational presentations across our schools, prisons, workplaces and various community venues on issues of alcohol, tobacco, and other drugs.

We are grateful for the support from the public year-on-year and encourage more members of the community to step up to work towards strengthening our communities and ensuring we have a healthy Cayman.

Warmest Regards,

A handwritten signature in black ink, appearing to read 'Brenda Watson', written over a horizontal line.

Brenda Watson
Programme Manger
Director (Acting)

2021 HIGHLIGHTS

Strategic Highlights

- ▶ Developing a Directory of programmes and services
- ▶ Cayman Islands Student Drug Use Survey (CISDUS) 2020 data dissemination process continues
- ▶ In its 7th cycle, the Her Majesty Cayman Islands Prison Services Survey (HMCIPSS) 2021 was conducted and provided an opportunity to expand and include the Nicotine Dependence Survey.

Financial Highlights

- ▶ Through fundraising, private sector support and commitment, the NDC received CI \$31,225.00 in donations earmarked to support the annual Arrive Alive Campaign and our prevention initiatives.

Operating Highlights

- ▶ Launched our 1st annual
 - Youth to Youth (Y2Y) Conference Uprising
 - Healthy Bodies Healthy Minds Month Campaign
 - Ground Zero - The Power of One (virtual) Conference
- ▶ Observed the 11th annual National Drugs and Alcohol Facts Month (NDAFM)
- ▶ Launched the 21st annual Arrive Alive 345 Campaign (#AA345)
- ▶ Conducted
 - 680 Research Informed Student Education (RISE) sessions
 - Her Majesty Cayman Islands Prison Services Survey (HMCIPSS).
- ▶ The Bridge Foundation Evaluation
- ▶ Training for Intervention ProcedureS (TIPS)
 - Trained and certified all staff of Cayman Distributors (94 members) in the responsible sale and service of alcohol.
 - Trained and certified 4 representatives of the retail industry from Cayman Brac.

More than 500 educators participated in the #What'sTrending workshops.

Looking Ahead - 2022

- ▶ Address NDC legislation to provide support to the functions of the organisation.
- ▶ Advance our comprehensive Research Informed Student Education (RISE)
- ▶ Redevelop the Cayman Islands Student Drug Use Survey (CISDUS) instrument
- ▶ Increase our private partnerships in education and the business sector.

The National Drug Council

About Us

Nature and Scope of Activities

The scope of the National Drug Council activities include:

- **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 evaluating the implementation of anti-drug programmes within the Cayman Islands.

The National Drug Council activities include

- Reviewing proposals for legislative and policy changes and development,
- Advocacy for policy change and development,
- Initiating research initiatives,
- Publication of reports and other documentation on drug abuse

Governance

- The NDC is a statutory authority under the NDC Act (2010 Revision)

Our People

THE BOARD - (COUNCIL MEMBERS)

as of December 31st 2021

Mrs. Dorothy Manzanares, Chairman

Rev. Yvette Noble-Bloomfield, Vice-Chairman

Dr. Susanne Neita, Member

Mr. Richard Christian, Member

Dr. Francisco Martinez-Saborido, Member

Ms. Kirsten Whitley, Member

Mrs. Patsy Cotterell, Member

Ms. Khadija Chisholm, Member

Chief Officer, Ministry of Health, Environment, Culture & Housing, Ex-Officio

Chief Officer, Ministry of Community Affairs, Ex-Officio

Chief Officer, Ministry of Sports & Youth, Ex-Officio

Minister of Finance & Economic Development, Ex-Officio

Commissioner of Police, Ex-Officio

NDC Coordinator, Mrs. Brenda Watson, Ex-Officio

OUR STAFF

as of December 31st 2021

Brenda Watson, Programme Manager (Acting Director), employed since January 2014

Simon Miller, Prevention Specialist, employed since June 2000

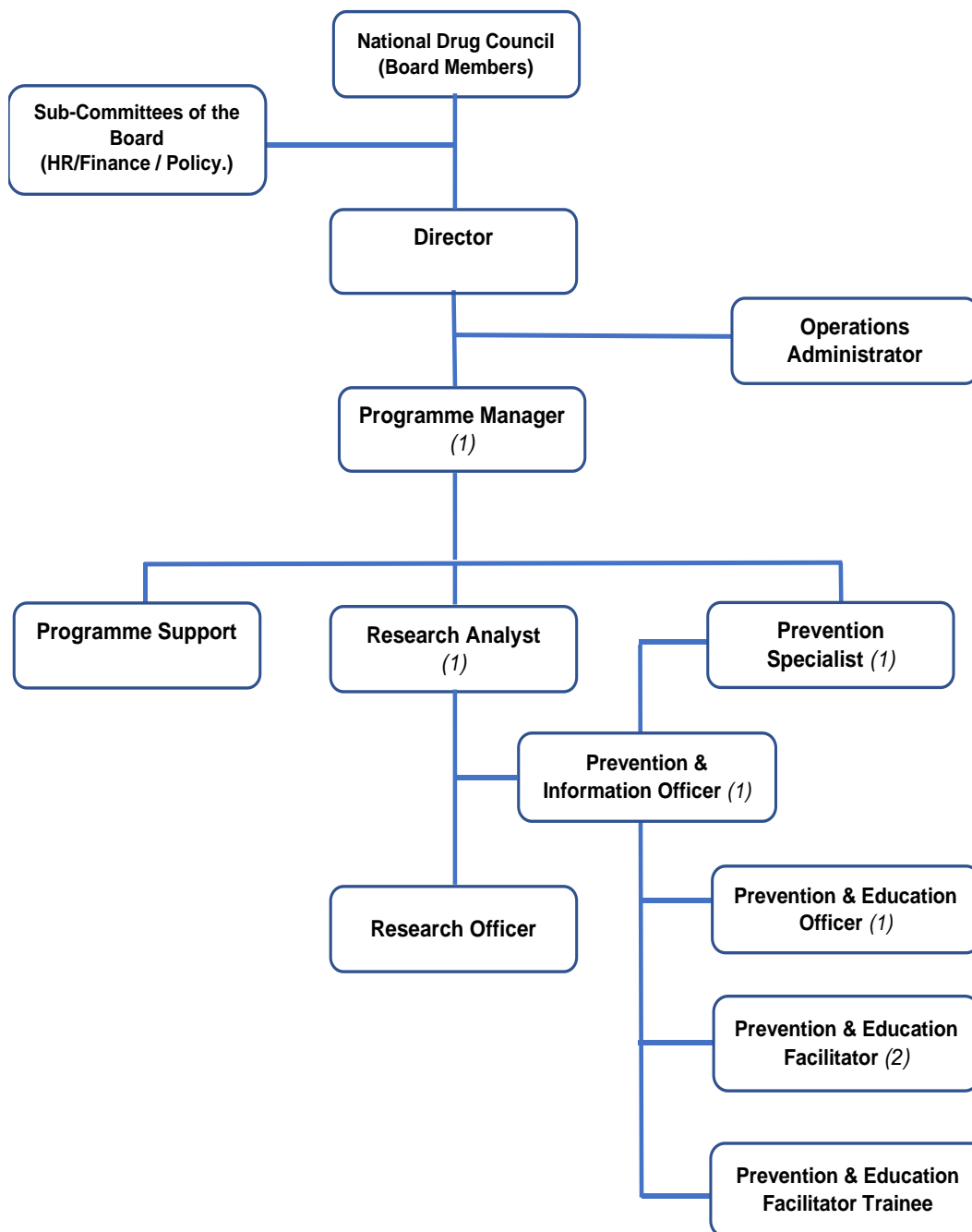
Delisa Hernandez, Prevention & Education Officer, employed since August 2019

Ivan Mclean, Prevention & Information Officer, employed since August 2019

Shaneeeka Taylor, Prevention & Education Facilitator (GCM), employed since August 2019

Laila Shim, Research Analyst, employed since October 2021

ORGANISATIONAL CHART



The NDC team is composed of Caymanians with the required qualifications for their positions. Ongoing training occurs at local, regional, and international forums to ensure professional development and the organisations ability to ensure best practices in its activities.

OUR EFFORTS

POLICY

Policy advocacy and development around addiction and mental health continues to be a key component of the work at National Drug Council. There is a growing body of research that suggests adolescents with substance use disorders also have high rates of co-occurring mental illness. According to the Substance Abuse and Mental Health Services Administration (SAMHSA), data reveals that over sixty percent of adolescents in community-based treatment programs also meet diagnostic criteria for mental illness.¹ The findings of the 2020 CISDUS demonstrated that both self-harm and suicidal ideation is an area of concern regarding the wellbeing of school-aged youth in the Cayman Islands. Considering the alarming statistics surrounding self-harm and attempted suicide, we provided feedback towards the advocacy of policy that addresses substance abuse and mental health comorbidity, with an emphasis on youth and adolescent populations.

We concur that:

- Drug use and addiction can happen at any stage in a person's human development; drug use typically starts in adolescence, corresponding with a period of development where the first signs of mental illness commonly appear.²
- Drug use and mental health disorders in childhood or adolescence increases later risk
- Three (3) main pathways can contribute to the comorbidity between substance use disorders and mental illnesses:³
 1. Common risk factors can contribute to both mental illness and substance use and addiction.
 2. Mental illness may contribute to substance use and addiction.
 3. Substance use and addiction can contribute to the development of mental illness.

The NDC advocates for policy development whereby a comprehensive approach is taken and seeks to ensure that such policies are feasible for implementation, action, and regulation. As a result, it was recommended that suicide prevention strategies be prioritized among our youth and adolescent population.

¹ Hser YI, Grella CE, Hubbard RL, et al. An evaluation of drug treatments for adolescents in 4 US cities. *Arch Gen Psychiatry*. 2001;58(7):689-695.

² Sheidow AJ, McCart M, Zajac K, Davis M. Prevalence and impact of substance use among emerging adults with serious mental health conditions. *Psychiatr Rehabil J*. 2012;35(3):235-243. doi:10.2975/35.3.2012.235.243.

³ Santucci K. Psychiatric disease and drug abuse. *Curr Opin Pediatr*. 2012;24(2):233-237. doi:10.1097/MOP.0b013e3283504fbf.

PREVENTION & EDUCATION

Prevention and education are key factors of our efforts at the NDC which are delivered through the provision of presentations to students, parents, teachers, the community, and special interest groups in both Grand Cayman and Cayman Brac.

As an addition to our research informed student education (RISE) programming, which primarily focuses on students across the primary and high school sector, we have further developed proactive behavioural components such as campaigns, conferences, and trainings to encourage overall health and wellbeing. In addition, our evidence-based community support trainings and workshops are extended to parents, educators, youth workers, stakeholders and the business sector with the aim of providing key principles for preventing substance use, misuse, and addiction across our islands.

In 2021, just over 640 presentations were delivered on the harmful effects of alcohol, tobacco, and other drugs on our brains, bodies, families, and the communities in which we live.

Participating schools:

- University College of the Cayman Islands
- Cayman Islands Further Education Centre
- John Gray High School
- Clifton Hunter High School
- Layman E. Scott High School
- Cornerstones Secondary Inclusion Unit
- Cayman Prep & High School
- Cayman Academy
- St. Ignatius High School
- George Town Primary
- East End Primary School
- Prospect Primary School
- Sir John A. Cumber Primary
- Theoline McCoy Primary School
- Red Bay Primary School
- Edna Moyle Primary School

- West End Primary
- Spot Bay Primary
- Creek Primary

Agencies, Groups, and Community-Based presentations included:

- Cayman Islands Youth Development Consortium
- Elmslie Memorial United Church – Youth Group
- Her Majesty’s Cayman Islands Prison Services
- Caribbean Haven
- Department of Children & Family Services
- St. Vincent De Paul – Outreach Group
- YMCA Cayman Islands
- North Side Wesleyan Holiness Church
- Wesleyan Holiness Church West Bay
- Big Brothers, Big Sisters
- Savannah United Church

Enhancing Community Partnerships:

The NDC has been instrumental in helping students achieve their academically required hours through:

- Making referrals to stakeholders,
- Strengthening community partnership with the Royal Cayman Islands Police Service (RCIPS), District Commissioner, Alcoholics Anonymous, and community representatives to propose and discuss establishing a chapter to mitigate the use and abuse of alcohol
- Increasing community partnership in the annual National Drug and Alcohol Facts Month activities & Chat Day, Uprising, Ground Zero, and Healthy Bodies, Healthy Minds month.
- Provided the Red Cross with feedback on Client Referral Process in relation to the Voluntary Agency Responders Registry (VARs)

Programme and curriculum development included:

- Curriculum re-vision and implementation of vaping modules and session plans for Research Informed School Education

- Developing and implementing new campaigns and youth conferences as an interactive platform to promote health and wellness while educating on the science and related consequences of licit and illicit substances
 - Ground Zero
 - Uprising (Y2Y Conference)
 - Healthy Bodies, Healthy Minds Month
- Curriculum development and implementation
 - (Y2Y)- using the Youth-to-Youth international guide, curriculum was developed for both our Youth-to-Youth programme that focuses primarily on middle school and high school students as well as the pilot of a Youth-to-Youth Junior chapter.
 - CODE
- Expanded our Behaviour Modification Intervention (BMI) programme services to include students from tertiary educational institutions.
- Developed NDC Year-Round tips to be included in the Cayman Parent Magazine.

GROUND ZERO – *The Power of One*

Ground Zero is the first annual youth conference aimed at promoting health and wellness through the provision of skills and resources for holistic empowerment. The outcome: being a vital leader for a lifetime. This year's theme was Ground Zero-The Power of One.

The conference summarized into a singular variable "one". This was represented by each workshop: *1. One moment. 2. One decision. 3. One person. 4. One reason.* Student participants exited the conference

proficient in creating action plans to enact positive change at home, at schools, and in their communities.



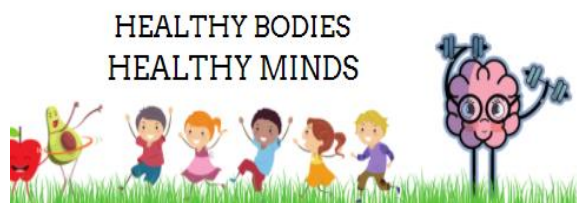
UPRISING



Uprising is a one-day youth conference with the aim of creating an environment where teens are able to be who they are. Teens were exposed to a one-of-a-kind leadership opportunity where they met and befriended other teens, developed skills to make positive choices, and participated in interactive and informative workshops. They also had the chance to hear from nationally known speakers, and developed action plans to create positive change at home, in their schools and communities. This was achieved through the selected partnering agencies and led by a group of Youth to Youth teens who volunteered to conduct workshops and sessions that built leadership skills in the students.

HEALTHY BODIES, HELATHY MINDS MONTH

The National Drug Council is pleased to host *Healthy Bodies, Healthy Minds Month*, the first annual evidence-based health and wellness campaign. This month-long educational campaign has been developed for primary school students, their families & educators with an emphasis on health and wellness through the promotion of exercise, nutrition, and a positive mindset. The campaign launched 30 days of virtual activities designed to engage and inform on the importance of good physical & mental well-being.



CODE

CODE was developed on the premise that leadership is the action of empowering a group of people. CODE is a one-off training session offered to students who are already in leadership roles. The aim



of CODE is to give students the opportunity to further develop skills that encourage and empower both themselves and their peers by being positive role models. The workshop focuses on communication, self-image, reputation, exploration of strengths and weaknesses as well as the impact of their role as a leader.

Youth to Youth (Y2Y)

Creating Positive Change!

Youth to Youth (Y2Y), founded in Columbus Ohio in 1982, is a community-based drug prevention and youth leadership program focusing primarily on middle school and high school students. The primary goal of Y2Y is to harness the powerful influence of peer pressure making it a positive force that encourages young people to live free of alcohol, tobacco, and other drugs. Additionally, Y2Y seeks to encourage personal growth and presents techniques for teens to change their own environments while also providing alternatives to drug use.



An important aim of the program is the building of leadership skills through the development of a Youth Advisory Board (YAB). The YAB works to promote Y2Y's mission and educate their peers on the dangers of alcohol, tobacco, and other drugs. YAB teens serve as a link between the youth, their schools, and the community and is a safe place for our teens to express ideas and opinions.

Youth to Youth's programme focuses on 4 main areas:

Information – Teaching the harmful effects of alcohol, tobacco, and other drug use, and how it impacts the body and life decisions. Providing other information that impacts decision making, critical thinking, and healthy choices.

Personal Growth – Promoting self-love, self-exploration, and discovery. What it means to have an identity, values, and morals. Building interpersonal skills, confidence, and positive behaviours. Supporting healthy decisions regarding drug-free choices and encouraging one’s peer group who are also choosing a drug-free lifestyle.

Alternatives– Providing the opportunity for fun activities and events that are viewed as more rewarding than substance use. Creating safe environments that support being drug-free.

Environmental Change– organizing activities that can change the conditions that exists in schools and communities and developing positive projects initiated by youth. Changing the misconceptions around tobacco, drug, and alcohol problems.

The youth participated in community-based activities including:



- Hosting a booth at the annual school career fair and YMCA-ESAP club fair day.
- Participated in the Meals on Wheels Coin drive
- Hosted the Uprising – Local Conference
- Y2Y Cayman Brac hosted the first
 - Glow Walk
 - Beach clean-up

Y2Y Jr.



Following Youth to Youth’s mission of empowering youth to “create positive change together” we established a primary school chapter for students in years 5 and 6 giving them an opportunity to be a part of something positive and fun. Y2Y Jr. is an afterschool club offered through the YMCA Extended After

School Program. The aim of the Y2Y Jr. is to build character, social and leadership skills through games and activities, giving children a productive and safe outlet.

CAYMAN ISLANDS NATIONAL DRUG & ALCOHOL FACTS MONTH



National Drug and Alcohol Facts Month (NDAFM) links students with scientists and other experts to counteract the myths about drugs and alcohol that teens get from the internet, TV, movies, music, or from friends. It was launched in 2010 by scientists at the National Institute on Drug Abuse (NIDA) to stimulate

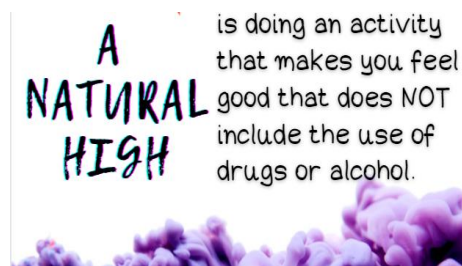
educational events in communities so that teens can learn about what science has taught us about drug abuse and addiction.

The National Drug Council launched the 11th annual “National Drug and Alcohol Facts Week” (NDAFW). This global initiative has since been extended in the Cayman Islands to a month-long campaign commencing in March. The aim is for teens to get factual science-based information which will inspire and encourage critical thinking for making informed decisions about drug use and their health.

The theme “Shattering the Myths” aims to engage the community in a fact-finding inquiry on how drugs affect the brain, body, and behaviour. The campaign will link students, parents, guardians, educators, and youth workers with experts to counteract the myths about drugs and alcohol.

Campaign Launch: registered with NIDA and recognised internationally. The campaign is geared to Public and Private Schools – Commencement date March 1st, 2021, with the following:

- Primary School- Decorate-a-Door contest (Primary)
- Teen Competitions – “Shattering the Myths” (Secondary) through an Alco-Art, #mynaturalhigh IG competition, and Poster Competition.
- Panel Discussion on What’s Happening with our Youth – Let’s Talk Youth, Drugs and Parenting featuring a panel discussion of professionals/experts. These discussions aim to empower adults with tips on answering questions youth may have and how to help those they may see on the path to addiction.



ALCOHOL AWARENESS MONTH

Every April the National Drug Council joins the global community in highlighting Alcohol Awareness Month to increase the awareness and understanding of alcohol addiction, its causes, effective treatment, and recovery. It is an opportunity to decrease the stigma and misconceptions surrounding addiction through attempts to dismantle the barriers to treatment and recovery, and make seeking help more readily available to those who suffer from this disease.

This year's theme was **Caution of APPS FOR ALCOHOL**. The impact of digital technology is the



topic of discussion as we are seeing an abundance of apps being recommended in the treatment of substance use. Technology therapeutic interventions or digital interventions (DI) are often self-managed interventions that an individual seeking treatment would access via a computer or smartphone. Research indicates that DI can be helpful when they are used as a complement to the traditional treatment approaches though not recommended as stand-alone treatments. There are several benefits noted to using digital interventions that are heavily associated with seeking help and stigma:

- Apps can assist an individual in motivation by counting abstinent days and goal setting
- Ease of participation in social media group and peer chats for Alcoholic Anonymous
- Reduces the stigma associated with addiction by affording greater anonymity
- Allows for access to healthcare providers outside of an individual's geographical area using Telehealth, e-counseling, e-therapy, Zoom, FaceTime, and WhatsApp.

TRAINING FOR INTERVENTION PROCEDURES (TIPS)

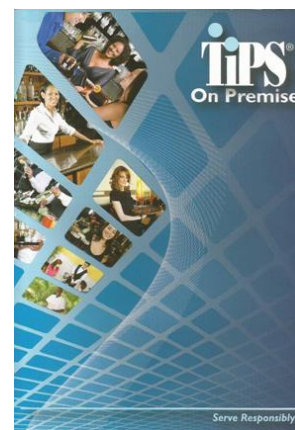
The Global Leader in Alcohol Server and Seller Training



TIPS is a skills-based alcohol training and certification programme that is designed to prevent intoxication, underage drinking, and drunk driving by enhancing the fundamental "people skills" of servers, sellers, and consumers of alcohol. TIPS gives individuals the knowledge and confidence they need to both recognise potential alcohol-related problems and prevent alcohol-related tragedies.

At the end of the session, participants complete a multiple-choice exam.

Participants who pass the exam receive an internationally recognised certification that is valid for three years.



INTERNATIONAL DAY AGAINST DRUG ABUSE AND ILLICIT TRAFFICKING “WORLD DRUG DAY” (WDD)



The United Nations General Assembly in 1987 decided to observe June 26th as the International Day against Drug Abuse and Illicit Trafficking as an expression of its determination to strengthen action and cooperation towards the goal of an international society free of drug abuse.

The 2021 theme “**Share the facts on Drugs. Save Lives**” stresses the importance of an awareness of the facts on drugs (and their dangers), and of evidence-based prevention, treatment, and care. The campaign aimed to highlight key statistics, from the 2021 Cayman Islands Student Drug Use Survey (CISDUS) and the World Drug Report. This year the UN theme for WDD ties in with their “Verified” campaign against COVID-19 misinformation.

Our Message:

- 92% of students believe there is great risk in the daily use of alcohol, marijuana, and e-cigarettes.
- Cannabis has almost quadrupled in strength over the last two decades. However, the percentage of adolescents perceiving cannabis as harmful has decreased by as much as 40%. We must work closer with youth and raise awareness about the potential health risks of drug use.
- Alcohol is the most prevalent licit drug used by students in the Cayman Islands.
- There is a noted increase in the number of people who use drugs. People who use drugs and people with drug use disorders are particularly vulnerable to the effects of COVID-19. We must remember not to leave them behind during the recovery from COVID-19.

ArriveAlive345 Campaign

(Formerly Purple Ribbon pledge, Designated Driver and Purple Ribbon Bus)



The Designated Driver (DD) and Purple Ribbon Bus (PRB) programmes, originally launched by NDC in 2000 are proudly celebrating 21 years of keeping the Cayman community safe during the holiday season. Compass Media and the National Drug Council joined forces in 2021 to bring Cayman the #ArriveAlive345 campaign which aimed to promote safe driving and reduce road incidents through heightening an awareness of the dangers associated with the overindulgence or abuse of alcoholic beverages during the holiday season.

The Designated Driver initiative provides a programme key chain and complimentary soft drinks to anyone who identifies themselves as the designated driver for their group.

The New Year's Eve Purple Ribbon Bus service runs on December 31st and is FREE to both residents and visitors, between the hours of 9pm and 4am, with routes serving all districts on Grand Cayman and Cayman Brac. Riders simply wait outside any major restaurant/bar or bus stop along the route, look for a bus with purple flashing lights and reflective signage, check that the bus is heading in their direction, then get on board.

Compass Media takes both of these programmes a step further by encouraging drivers to take the Purple Ribbon Pledge to not drink-and-drive during the festive season. Participants show their pledge by displaying their Purple Ribbon decal on their vehicle throughout the holiday period.

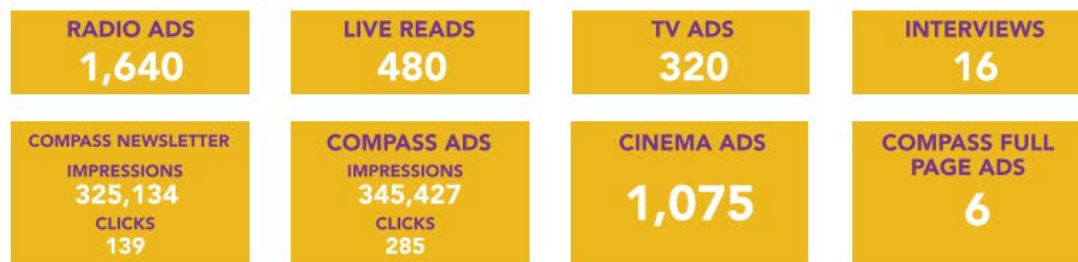
2021 Highlights include:

- The Honorable Sabrina Turner, Minister for Health & Wellness endorsing the campaign
- Over 3,700 people who took the pledge
- 100 bars and restaurants across Grand Cayman and Cayman Brac participated in the Designated Driver programme
- 2,942 people in Grand Cayman and Cayman Brac rode the Purple Ribbon Busses

The success of this campaign is attributed to the enormous amount of support from the community.

Sponsors:

The NDC would like to recognise the following sponsors and partners for their generous contributions to the campaign: CG Britcay, Island Electronics Ltd., Kirk Motors Napa, Blackbeard's, Jacques Scott, Maples Group, Cayman National Bank, DART, National Roads Authority (NRA) Rotary Central Cayman Islands, Cayman Water, Cayman First, Rubis, and Saxon, in partnership with the Royal Cayman Islands Police Service (RCIPS).



RESEARCH & INFORMATION

The NDC continuously seeks to initiate and support research around the subject area of substance use, misuse, and abuse in addition to prioritizing the provision of information that will inform programmes and policies. The NDC designs and administers surveys, conducts data analysis, and writes data reports using methodology that is in line with best practices.

Her Majesty's Cayman Islands Prison Service (HMCIPS) & Nicotine Dependence Survey 2021

Her Majesty's Cayman Islands Prison Service (HMCIPS)

Her Majesty's Cayman Islands Prison Service Survey (HMCIPSS) serves to assist Her Majesty's Prison Services in better understanding several indicators among offenders at both the Northward and Fairbanks prison facilities including: (1) drug use; (2) criminal activities; (3) crime and drug relationships; (4) the drug market; and (5) gang involvement. Because of the Covid-19 pandemic, the 2021 HMCIPSS surveyed only those offenders who were incarcerated and remained imprisoned during the period May 2019 and the date of the survey administration. A total of 90 such incarcerated offenders participated in the survey.

The data collection instrument consisted of a pre-coded questionnaire, to assess the following areas:

1. Demographics
2. Illegal Activities, Criminal History and Criminal Offending
3. Drug Consumption Patterns
4. Relationship Between Drugs and Crime
5. Offender's Perception of their Drug Use and Use in Prison
6. Changes in Consumption Pattern
7. Gang Involvement

The problems related to the supply, trafficking and consumption of both licit and illicit drugs, including alcohol and tobacco, transcends public health and international borders. These problems do not discriminate against age, gender, educational level, or religion, and have consequences which affect the domains of the family nucleus, community, and society at large. Therefore, the purpose of this study is to assist with the accumulation of scientific evidence that

can guide decision-making in the development and strengthening of programmes and policies surrounding the reduction of drug use within the local prison.

Nicotine Dependence Survey 2021

Background and Introduction

Smoking tobacco contributes to 11.5% of deaths worldwide, and in some countries, accounts for more hospitalizations than alcohol and other drugs combined. On a global scale, incarcerated populations remain one of the greatest at-risk groups for health consequences relating to smoking. According to the literature, the most widely used psychoactive substance amongst prisoners is tobacco, with prevalence rates ranging from 64% to over 90% depending on the country and setting. The prevalence rate of those who smoke within prisons is also often found to be much higher than the prevalence rate of those who smoke within the general population, placing prison populations at a disproportionately higher risk of smoking-related illness and mortality⁴.

The probability of being exposed to second-hand smoke is also much higher within prison facilities. This is not only the result of high smoking prevalence, but also because of factors surrounding poor ventilation and being predominately confined to indoor spaces. There is therefore cause for concern not only in relation to the health of those who smoke, but also for those who are forcibly exposed to second-hand smoke within the prison environment. As a result, both inmates and staff need effective interventions to reduce the subsequent health risks resulting from prison tobacco use.

The significance of tobacco use in prison

Prisons have entrenched cultures that shape the ways in which social relations are conducted, including the consumption of tobacco where smoking remains an established and integral part of prison culture and other criminal justice settings. As a result, prison facilities have the potential to directly alter patterns of tobacco consumption in both positive and negative ways. According to qualitative research conducted in UK prisons, prisoners often seek to achieve something during their period of incarceration, and smoking cessation is often viewed as a means to achieve this goal⁵. In addition to the lack of access to tobacco, prisoners have described

⁴ Zhang, J (2018).

⁵ Mar 16, 2018 · MacAskill, S., & Hayton, P. (2006). Stop smoking support in HM Prisons: The impact of nicotine replacement therapy. <https://www.cambridge.org/core/journals/journal-of-smoking-cessation>.

incarceration as an opportunity to access smoking cessation services such as nicotine replacement therapy. However, imprisonment has also been shown to exacerbate variables that can lead to an increase in smoking behaviours. This includes factors such as boredom, coping with stress, missing friends and family, and a lack of family support which prisoners often describe in relation to their urges to smoke. Smoking has also been identified as a way of helping to manage stressful situations such as prison transfers, court appearances and prison visits. Similarly, experiences of boredom, prolonged periods locked in cells, bullying, and stress have also served as reasons for relapse by those who have attempted to stop smoking while incarcerated. This suggests that in addition to smoking cessation initiatives, prisons should also improve access to resources such as gym facilities or sporting activities, in order to mitigate the aforementioned risk factors.

Interventions for smoking cessation within prisons are also sometimes met with resistance and negative attitudes because of a belief that smoking cessation, especially when enforced through smoking restrictions, would place an intolerable burden of stress on prisoners at an already stressful time. However, the significant health risks caused by tobacco use in prison must also be taken into consideration, especially with regards to the health challenges surrounding second-hand smoke. Second-hand smoke is known to have various health-damaging effects, including an increased risk of heart disease and lung cancer in non-smokers. Other than smoking bans, very few measures have been taken within prisons to mitigate any consequent health risks, which demonstrates a low priority attached to smoking and health promotion efforts within prisons. This low effort continues to persist despite the World Health Organizations Framework Convention on Tobacco Control (WHO FCTC) declaring that all people, with an explicit mention of prisoners and prison staff, need to be protected from exposure to environmental tobacco smoke.

Conclusion

Despite a continuous decline in smoking prevalence around the globe, smoking prevalence among incarcerated persons remains high, while access to treatment and prevention remains limited. The analysis from the HMCIPS nicotine dependence survey indicates that a small but important proportion of inmates who currently smoke want to quit smoking and are willing to use some form of nicotine replacement therapy. Additionally, 38% of smokers were also assessed as being at a

moderate to high/high risk of nicotine dependence, suggesting that treatment and prevention programs within the prison may be needed.

Quite a high proportion of smokers 60/77 (78%) reflect a willingness to stop smoking which indicates a great need for smoking cessation programmes addressed to them. Although only nine inmates expressed a desire not to quit, the study indicates that some policies should be adopted to improve smokers' information on tobacco consequences for health, as well as access to counselling interventions within the prison.

Our findings highlight the crucial need for cessation programmes targeted to prisoners. Efforts to reduce cigarette smoking in prisons need to tackle both group and individual factors, and anti-tobacco programmes should be addressed to all aspects of smoking habits, including behavioural, psychological, and biological processes governing addiction to nicotine.

It is recognised that in an environment like a prison, where smoking is an established and integral part of the culture and social norm, it will be difficult to address smoking behaviours and establish new norms. However, there is evidence to suggest that counselling and behavioural interventions used for smoking cessation in prisons have produced similar outcomes to those used in community settings. Similarly, there is also evidence to support the effectiveness of combined pharmacologic and psychological interventions for smoking cessation during incarceration⁶.

⁶ Interventions for Smoking Cessation and Treatments for Nicotine Dependence. Smoking Cessation: A Report of the Surgeon General, 2020 (cdc.gov)

MONITORING & EVALUATION

Evaluation is a systematic determination of a subject's merit, worth, and significance, using criteria governed by a set of standards. It can assist an organisation, programme, project or any other intervention or initiative in: (1) assessing the aims, realisable concept/proposal, and other alternatives to help in decision-making; and (2) ascertaining the degree of achievement or value regarding the aim, objectives, and outcomes of any action that has been completed. The primary purpose of evaluation, in addition to gaining insight into prior or existing initiatives, is to enable reflection and assist in the identification of future change.

The NDC supports the need for transitional housing in our communities and this has been expressed and is embedded in the National Anti-Drug Strategy. In so doing, it encourages a collaborative approach between both public and private entities. It is very important to note that during recovery, transitioning back to society (especially in small communities) is very difficult for those individuals who are struggling with addiction.

The Bridge Foundation

The NDC facilitated the process of evaluation for The Bridge Foundation. Programme evaluation is a systematic method for collecting, analyzing, and using information to answer questions about projects, policies, and programmes; especially with regard to how effective and efficient the programmes are.

Background

The Bridge Foundation is a non-profit, non-governmental and non-denominational, Section 80 Company registered in the Cayman Islands. It provides transitional (or "halfway house") accommodation to recovering addicts from both drugs and alcohol. Through its Anchor House Program, it has successfully transitioned male residents, year on year, back into mainstream society.

The Bridge Foundation's Vision is to restore the dignity and self-respect of the disenfranchised through transitional housing. Their mission is to provide transitional housing facilities founded upon value for money, transparency, and accountability. This is accomplished by means of public and private donations which they actively solicit. They also monitor and report the effectiveness

and progress of their program, while promoting sober structured living, educational opportunities, life skills development, self-determination, independence, physical and mental well-being, and spiritual development.

The Bridge Foundation has established a refuge for clients in need of transitional living through its Anchor House Halfway House Program. They use a three-pronged approach to achieve their mission:

- *Provide a basic living area free of alcohol and drugs.*
- *Offer support that educates and enriches the client through 12-step program-based lifestyle.*
- *Aid in the provision of life skills to facilitate independence and economic stability.*

General Comments

1. Although the Bridge Foundation is a non-governmental charity, it can be viewed as a key component of the continuum of care and an assessment, at the policy level, should be done to determine its placement within this continuum and how its services might be or can be integrated for sustainability of service delivery in the long-term. In other words, if it is determined on assessment to be important in the continuum, how can it be adequately funded, and its services be used effectively to improve outcomes within the continuum of care.
2. As indicated in previous evaluation reports related to the Bridge Foundation, the time is right for a stakeholder analysis of all key agencies to look for overlap in roles and propose measures to strengthen weaknesses that only serve to diminish the potential of agencies to serve their clients in the most appropriate way. It is suggested that the findings of this evaluation be used as a means by government to determine the context of Service Level Agreement (SLA) with agencies needing funding for Halfway Houses or other client-centered services. This would provide information as to the level of expected results for efficiency, effectiveness, and sustainability. It will also provide guidance on minimum standards to adhere to.
3. Agencies must be subjected to ongoing monitoring and formalized evaluation. This provides for a culture of oversight and accountability.

Conclusion

This is a process evaluation that is conducted based on whether or not the program is achieving what it has stated to be its objectives (based on the Mission, Vision, business/ strategic plan, etc.). It can be concluded from the evaluation findings that the Bridge Foundation's efforts at providing transitional living has produced an acceptable level of success within the population it serves. Individuals have remained clean for extended periods of time and can speak to their now successful re-integration into mainstream society (having a bank account, full or part-time employment and national identification and considers themselves as "equal citizens"). The program management is working hard at making the program successful and has a keen interest in progressively moving into offering more opportunities to potential clients given that funding becomes available to sustain those efforts.

In addition, from an evaluative perspective this program can be considered the best-practice intervention for transitional living and community rehabilitation on the island.

Suggested Recommendations

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

- Significant stakeholder analysis is needed to identify agencies best suitable to implement specific components of an agreed community rehabilitation program 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 program implementation through the RA's own capacity or through agency capacity identified by the RA. In this regard, the inclusion of the Department of Community Rehabilitation would prove to be integral in this process of monitoring and oversight of the Bridge Foundation program.

- Develop reporting criteria to facilitate monitoring of the SLA
- All programs must be subjected to annual performance monitoring and three-year evaluation— (Is the program successfully meeting its objectives? Is it value for money? Is there justification for repeat budgetary funding?)
- Bridge Foundation can be seen as a transitional housing facilitator supporting the need for 'safe' housing created when clients are transitioning from the Caribbean Haven treatment program and need somewhere to live for a sufficient period to allow for re-integration to society. This can also be translated into an offering of transitional living through a referral system to all clients determined to need safe housing. This need can be determined and quantified in terms of what it would cost to provide the service to one person and then a quota system can be established with appropriate agreement that will translate into a steady funding source for the operations of the facility. For example, it may be determined that the Bridge Foundation can provide transitional living for at least five clients referred from the justice system annually at a cost of \$16,000.00, and this by agreement would be funds made available to the Bridge on an annual basis by the referring agency.
- Sustainability and success of the BF program can be significantly improved if the Foundation is provided with interagency support (as aforementioned) with respect to housing and employment needs of the clients they serve. Possible collaborating agencies are the Department of Children and Family Services, Department of Community Rehabilitation, and the Workforce Opportunities & Residency Cayman (WORC).
- To garner community support (fund raising) 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.

Management Discussion & Analysis

Maintenance of Capability

FINANCIAL PERFORMANCE RATIO	2021 Budget \$000s	2021 Actual \$000s
CURRENT ASSETS : CURRENT LIABILITIES	12:1	13.59:1
TOTAL ASSETS : TOTAL LIABILITIES	12:1	13.82:1

HUMAN CAPITAL MEASURES	2021 Budget \$000s	2021 Actual \$000s
TOTAL FULL TIME EQUIVALENT STAFF EMPLOYED	9	6
STAFF TURNOVER (%)		
SENIOR MANAGER	0%	0%
PROFESSIONAL AND TECHNICAL STAFF	11%	0%
ADMINISTRATIVE STAFF	-	-

PHYSICAL CAPITAL MEASURES	2021 Budget \$000s	2021 Actual \$000s
VALUE OF TOTAL ASSETS	534	702
CHANGES TO ASSET MANAGEMENT POLICIES	Ongoing Review of operational policies	Ongoing Review of operational policies

Challenges

The NDC continues to face challenges and limitations in its efforts, which include:

- The absence of a **National Anti-Drug Strategy** (a guiding strategy at a national level) to direct the efforts of drug control efforts both for supply and demand reduction.
- **Lack of an effective and defined legislative framework** to provide the NDC with the ability to function successfully. Current legislation does not support the NDC's activities or reflect the advancement of the organisation's oversight role for demand and supply reduction efforts in the Cayman Islands.

Areas to address in the legislation to improve functioning of the organisation include, but are not limited to:

- Facilitate the collection of national data.
- Reassess the functions as dictated in the law.
- Provide for the coordination of DEMAND and SUPPLY reduction efforts in the Cayman Islands.

- Require for the collection, analysis, and reporting of data from a National Drug Information Network (CAYDIN).
 - Stipulate conducting, coordinating, and providing for the oversight of data collection and reporting of psychotropic and narcotics imported into the Cayman Islands to the International Narcotics Control Board (INCB).
 - Providing or coordinating the licensing of persons in the food and beverage sector of the Cayman Islands through international licensing bodies.
 - Address related ill effects of substance use, misuse and abuse which would include crime.
 - Mandate the inclusion of evidence-informed drug education and drug prevention strategies across all government and private schools in the Cayman Islands
- The NDC notes that the following areas of legislation needs urgent attention and further development as follows:
- **Misuse of Drugs Law (2017 Revision)** – This area of legislation is not currently up to date. The schedules for substances have not been updated in several years and should be brought up to international standard.
 - **Precursor Legislation** – Does not exist in the Cayman Islands and in light of recent findings of synthetic marijuana by law enforcement this area needs immediate consideration.
 - **Prescription Drug Monitoring** – There needs to be policies/controls/legislation to mitigate the abuse of prescribed drugs. There is evidence in the Cayman Island Student Drug Use Surveys as well as in the collection and reporting of narcotic and psychotropic drugs that suggest the misuse and abuse of prescribed drugs.
- Funding does not allow for the impacts that need to be made in our communities especially when it relates to education and prevention materials and promotions.

Risk Management

Key risks for the NDC are those which are organisational in nature and include:

- working outside of the necessary framework required for strategically addressing the issues related to alcohol, tobacco, and other drugs,
- limited personnel,
- inability to achieve outcomes or targets and delivery of services.

To address these risks, the NDC relies on volunteers, constantly reviews its programming delivery to ensure areas of priority are addressed and works closely with key stakeholders. The NDC continues to advocate for an update to the governing legislation and for the implementation of a National Anti-Drug Strategy to address supply and demand control for the Cayman Islands.

Compliance risk for reporting as required by stakeholders and CIG. With limited staffing and a vacancy for the administrative and financial position the NDC relies on external accounting services to ensure sound financial management.

- Lack of segregation of duties. To address this risk, with limited staffing and a vacancy for the Director and administrative and financial position, the NDC relies on external accounting services to ensure sound financial management.

Financial Performance and analysis

- The audit for 2021 was completed and signed off prior to the legislated deadline. The NDC received an opinion which reflected that the financial statements present fairly in all material respects the financial position and performance of the NDC as at and for the year ended 31st December 2021 ended in accordance with IPSAS.

Scrutiny by Parliament and Public

- To our knowledge no aspect of the NDC was discussed by Parliament.
- There were no complaints as of 31st December 2021.

Forward looking:

- Address NDC legislation to provide for support to the functions of the organisation.
- Increase our private partnerships in education and the business sector.
- Advance Research Informed Student Education in the Cayman Islands.
- Advocating for the Cayman Islands Government to mandate
 - i. The development of a Research Informed Student Education Strategy with an emphasis on drug prevention for all public and private schools.
 - ii. Research Informed Student Education in the curriculum for all public and private schools.

The NDC intends to advocate for changes to the following areas of legislation (or further development of policies in these areas):

- National Drug Council Act
- Liquor Licensing Act
- Misuse of Drugs Act
- Customs Act
- Education Act



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Appendix A

Financial Statements

Audited Financial Statements of the

National Drug Council

For the 2021 Financial Year

National Drug Council

Financial Statements

Year ended 31 December 2021

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National Drug Council
STATEMENT OF RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

These financial statements have been prepared by the National Drug Council in accordance with the provisions of Section 22(1) of the *National Drug Council Act (2010 Revision)* and of the *Public Management and Finance Act (2020 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 Act (2010 Revision)* and the *Public Management and Finance Act (2020 Revision)*.

As Chairperson and Acting Director, 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 Act and properly record the financial transactions of the National Drug Council.

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

The financial statements fairly present the statement of financial position as at 31 December 2021, statement of financial performance, statement of changes in net worth and statement of cash flows of the National Drug Council for the year ended 31 December 2021.

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 31 December 2021;
- b) fairly reflect the financial position as at 31 December 2021 and performance for the year ended 31 December 2021;
- c) comply with International Public Sector Accounting Standards as set out by the International Accounting Standards Board under the responsibility of the International Federation of Accountants.

The Office of the Auditor General, conducts an independent audit and expresses an opinion on the accompanying financial statements, which is carried out by its agent. The Office of the Auditor General and its agent have been provided access to all the information necessary to conduct an audit in accordance with International Standards on Auditing.



Mrs. Dorothy ~~Scott~~ Manzanares (nee Scott)
Chairperson



Mrs. Brenda Watson
Programme Manager
Director(Acting)

Date: 29 April 2022

Date: 29 April 2022

National Drug Council
STATEMENT OF FINANCIAL POSITION
As at 31 December 2021
(Stated in Cayman Islands Dollars)

ASSETS	Notes	2021	2020
Current Assets			
Cash and cash equivalents	2(f)	350,951	369,912
Accounts receivable and prepaid expenses	4	<u>339,266</u>	<u>239,194</u>
Total Current Assets		690,217	609,106
Non-Current Assets			
Security deposit		5,500	5,500
Fixed assets	2(g), 3	<u>6,478</u>	<u>9,456</u>
Total Non-Current Assets		<u>11,978</u>	<u>14,956</u>
Total Assets		<u><u>702,195</u></u>	<u><u>624,062</u></u>
 LIABILITIES AND EQUITY			
Current Liabilities			
Accounts payable		11,771	22,136
Accrued audit fees		15,000	15,000
Accrued accounting fees		14,000	14,000
Accrued payroll liabilities	5	<u>10,016</u>	<u>29,892</u>
Total Current Liabilities		50,787	81,028
 EQUITY			
Accumulated surplus		<u>651,408</u>	<u>543,034</u>
Total Liabilities and Equity		<u><u>702,195</u></u>	<u><u>624,062</u></u>

The accompanying notes on pages 8-22 form an integral part of these financial statements.

National Drug Council
 STATEMENT OF FINANCIAL PERFORMANCE
 For the year ended 31 December 2021
 (Stated in Cayman Islands Dollars)

	Notes	2021	2020
Revenues			
Outputs to Government	6	689,355	689,355
Other income	7	32,443	14,117
Total revenues		721,798	703,472
Expenses			
Personnel emoluments	8	414,661	387,994
Rent	9	66,000	66,000
Audit and accounting fees	11	29,000	29,000
Utilities	12	14,328	14,810
Surveys and other public information projects	15	20,704	28,597
Supplies & materials		5,789	3,079
Travelling and subsistence	13	6,561	6,622
Grants & contributions – special events	14	14,397	20,010
Operating maintenance		11,855	12,134
Youth development	10	5,776	1,982
Prevention, surveys, monitoring and evaluation		9,852	8,244
Computer services		9,416	9,900
Advertising and promotion		1,212	2,175
Depreciation	3	3,873	4,883
Total expenses		613,424	595,430
Surplus for year		108,374	108,042

The accompanying notes on pages 8-22 form an integral part of these financial statements.

National Drug Council
 STATEMENT OF CHANGES IN NET WORTH
 For the year ended 31 December 2021
 (Stated in Cayman Islands Dollars)

	Note	Accumulated Surplus/(Deficit)	Total Net worth
Balance as at 31 December 2019		434,992	434,992
Surplus for the year	19	108,042	108,042
Balance at 31 December 2020	19	543,034	543,034
Surplus Retained		108,374	108,374
Balance as at 31 December 2021		651,408	651,408

The accompanying notes on pages 8-22 form an integral part of these financial statements.

National Drug Council
STATEMENT OF CASH FLOWS
For the year ended 31 December 2021
(Stated in Cayman Islands Dollars)

	Notes	2021	2020
Operating activities			
Surplus Retained		108,374	108,042
Adjustment for non-cash transactions:			
Depreciation Expense	3	3,873	4,883
		112,247	112,925
Adjustments to reconcile net surplus from operations to net cash provided by operating activities:			
Decrease/(increase) in accounts receivables and prepaid expenses		(100,072)	(40,492)
Increase in accounts payable		(10,365)	8,105
Increase/(decrease) in accrued payroll liabilities		(19,876)	20,777
Increase/(decrease) in accrued accounting fees		-	8,150
Net cash (used in)/provided by operating activities		(18,066)	109,465
Investing activity			
Purchase of fixed assets	3	(895)	(7,320)
Net cash used in investing activities		(895)	(7,320)
Net change in cash and cash equivalents		(18,961)	102,145
Cash and cash equivalents, beginning of year		369,912	267,767
Cash and cash equivalents, end of year		350,951	369,912

The accompanying notes on pages 8-22 form an integral part of these financial statements.

National Drug Council
NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2021

1. Organization

The National Drug Council (the “NDC” or “Council”) became a statutory authority in the Cayman Islands with the passage of the National Drug Council Act, 1997 and began operations on 1 January 1998. Its functions are diverse and include primary responsibility for the development, implementation and delivery of substance abuse prevention activities; the design and administration of survey and research initiatives as it relates to substance abuse and misuse in our communities; and the facilitation of monitoring and evaluation activities throughout programmes.

The NDC continuously monitors the situation as it relates to substance misuse and abuse in the Cayman Islands, with the aim of formulating drug prevention, treatment and rehabilitation policies and programmes. This monitoring takes place via ongoing research and the maintenance of data collected via stakeholders. The NDC operated under the Ministry of Health and Wellness for the year ended 31 December 2021. During the year the NDC satisfied its mandates and obligations as agreed in the Purchase and Ownership Agreements. As at 31 December 2021, the NDC had 6 full time employees (2020: 6 employees).

2. Significant accounting policies

a) Statement of Compliance

In conformity with the Public Management & Finance Act (2020 revision), the financial statements have been prepared in accordance with International Public Sector Accounting Standards (IPSAS) 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.

b) Basis of Preparation

The measurement base applied is historical cost. 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 which is the functional currency.

New and revised accounting standards issued that are not yet effective for the financial year beginning 1 January 2021 have not been early adopted by the Council

Certain new accounting standards have been published that are not mandatory for the 31 December 2021 reporting period and have not been early adopted by the Council. The Council’s assessment of the impact of these new standards are set out below.

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*. It is anticipated that IPSAS 41 will not have a significant impact on the NDC’s financial statements. This will be assessed completely closer to the effective date of adoption.

National Drug Council
NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2021

2. Significant accounting policies cont'd

b) Basis of preparation (continued)

IPSAS 42, Social Benefits was issued in December 2018 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. It is anticipated that IPSAS 42 will not have an impact on the NDC's financial statements, but this will be assessed completely closer to the effective date of adoption.

c) Use of Estimates

The preparation of financial statements in accordance with IPSAS requires management to make 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 experience and various other factors that are believed to be reasonable under the circumstances. Actual results may differ from these estimates. Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to estimates are recognised prospectively.

d) 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.

e) Fixed Assets

Fixed assets are stated at historical cost less accumulated depreciation. Certain assets are donated and are recognised at their fair value at the time of receipt. Depreciation is calculated on a straight-line basis at the rates stipulated below 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 years
Office furniture	6 years
Computer equipment	3 years
Computer software	3 years
Leasehold improvement	3 years

Disposals

Gains and losses on disposal of fixed assets 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.

Impairment

The assets' residual values and useful lives 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.

National Drug Council
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
For the year ended 31 December 2021

2. Significant accounting policies cont'd

e) Fixed Assets (continued)

The recoverable amount is the higher of the asset's fair value less costs to sell and its value for use in service.

f) 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.

g) Outputs to Government

The Cayman Islands Government (the "Government") has agreed to purchase output from the NDC. The output includes public education and information campaigns, research and statistics, policy advice and Act reform. Output revenue is recognized as income when earned. 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.

h) Donations (Non-exchange)

Donations are recorded when they are received, unless specifically intended for a certain fiscal year.

i) Financial Instruments

The National Drug Council is party to financial instruments as part of its normal operations.

Classification

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

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, accrued audit fees, accrued accounting fees and accrued payroll liabilities.

Recognition

The National Drug Council recognises financial assets and financial liabilities on the date it becomes party to the contractual provisions of the instrument.

Measurement

Financial instruments are measured initially at cost which is the fair value of the consideration given or received. Subsequent to initial recognition financial assets are recorded at amortized cost using the effective interest rate method.

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.

National Drug Council
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
For the year ended 31 December 2021

2. Significant accounting policies cont'd

k) Financial Instruments (continued)

Short term financial assets and liabilities are recorded at historical cost, which is considered to approximate amortised cost due to the short-term nature of these instruments.

De-recognition

A financial asset is derecognized when the NDC realizes 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.

l) 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 statement of financial position date. Financial gains and losses arising on translation are included in the statement of financial performance.

m) Budget amounts

The original budget amounts for the financial year are as presented in the 2021 Annual Budget Statement and approved by the Parliament on 28 November 2019. 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, see note 19.

The appropriations presented in an Ownership Agreement covers a budget period of two financial years. The 2020-2021 Ownership Agreement covers the two financial years commencing 1 January 2020 to 31 December 2021. During the two-year period funds can be transferred between the financial years. Unused appropriations from the 2020 budget can be carried over to 2021 to increase budgeted amounts. The 2020-2021 appropriations lapsed at the end of the budget period ended 31 December 2021.

n) Expenses

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

o) Operating leases

Operating lease payments net of lease incentives received 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 incentives received are recognised evenly over the term of the lease as a reduction in rental expense.

p) Prepayments

The portion of recognised expenditure paid in advance of receiving services has been recognised as a prepayment.

National Drug Council
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
For the year ended 31 December 2021

2. Significant accounting policies cont'd

q) Employee Benefits

Employees are entitled to salaries and wages, annual leave, time in lieu and other similar benefits which 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 Council. Employees must pay for any dependents covered under the plan.

r) 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 obligation that may require an outflow of resources and the possibility of an outflow is not considered remote. Contingent assets are disclosed if it is probable that the benefits will be realised.

3. Fixed Assets	Office Equipment	Office Furniture	Computer Equipment	Computer Software	Leasehold Improvements	Total
<i>Costs:</i>						
Balance at 31 Dec 2019	42,470	35,593	48,703	19,139	24,020	169,925
Additions during year	-	4,900	-	-	2,420	7,320
Balance at 31 Dec 2020	42,470	40,493	48,703	19,139	26,440	177,245
Additions during year	-	500	395	-	-	895
Balance at 31 Dec 2021	42,470	40,993	49,098	19,139	26,440	178,140
<i>Accumulated depreciation:</i>						
Balance at 31 Dec 2019	41,566	35,493	42,688	19,139	24,020	162,906
Depreciation for year	452	917	3,178	-	336	4,883
Balance at 31 Dec 2020	42,018	36,410	45,866	19,139	24,356	167,789
Depreciation for year	452	816	1,798	-	807	3,873
Balance at 31 Dec 2021	42,470	37,226	47,664	19,139	25,163	171,662
Net Book value at 31 Dec 2020	452	4,083	2,837	-	2,084	9,456
Net Book value at 31 Dec 2021	-	3,767	1,434	-	1,277	6,478

National Drug Council
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
For the year ended 31 December 2021

3. Accounts receivable & prepaid expenses

	2021	2020
Accounts receivable	329,156	225,837
Prepaid expenses	10,110	13,357
	339,266	239,194

Accounts receivable is \$329,156 (2020: \$225,837) and relates to outputs supplied to the Ministry for which funds had not been received at 31 December 2021.

4. Accrued payroll liabilities

	2021	2020
Accrued vacation	5,296	2,922
Accrued salaries	13	20,274
Accrued other payroll liabilities	4,696	5,372
Accrued pension	11	1,324
	10,016	29,892

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 policy of the NDC is that a maximum of 37.5 hours (5 days) can be taken over to the next annual year. These must be used within the first quarter of the following annual year if it is suitable to the NDC, or it will be written off. The 2021 accrued time-in-lieu reflects the number of hours brought forward and eligible for carry over into the upcoming financial year (2022).

5. Outputs to Government

	2021	2020
Outputs to Government	689,355	689,355
	689,355	689,355

NDC's outputs are supplied in the normal course of business to the Ministry of Health and Wellness. The output relates to all expenses for the year based on activity and time spent on the efforts of the Council and takes into consideration office and programme supplies as well as human resource costs.

6. Other income

	2021	2020
Donations	31,225	11,044
Fundraising activities	-	1,750
Boardroom rental	200	500
Discounts	1,018	823
	32,443	14,117

National Drug Council
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
For the year ended 31 December 2021

7. Personnel emoluments

	2021	2020
Salaries & wages	337,928	318,827
Medical insurance	50,178	47,455
Pension	16,883	15,556
Motor car allowance	7,950	7,000
Movement in annual leave provision	2,374	(1,126)
Movement in accrued time-in-lieu	(652)	282
	414,661	387,994

8. Rent & future commitments

On 4 April 2020 the NDC signed a new agreement for a five-year period with International Logistics and Consulting LLC (c/o Meri Tarlova) for the premises at Caymanian Village which maintains a rate of \$5,500 per month for each of the next five years and which covers the period from 30 April 2020 to 30 April 2025. Rental payments in 2021 in the amount of \$66,000 were made payable to Meri Tarlova, therefore, future commitments for the 40 months total \$220,000 (\$66,000 of the future commitments are due within one year and the remainder of \$154,000 is due beyond one year to the end of the lease).

9. Youth Development

Peer mentoring continues in the schools and the NDC supports this initiative through education and awareness activities as well support to the awards and the Award Ceremony. Youth to Youth (Y2Y) is a youth empowerment movement which seeks to aid youth in developing leadership skills, while creatively promoting a drug-free lifestyle. 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:

	2021	2020
Peer Mentor	1,587	1,022
Youth to Youth	4,189	960
	5,776	1,982

National Drug Council
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
For the year ended 31 December 2021

10. Audit & Accounting fees

The fees relate to statutory audit fee and professional accountancy services amounting \$15,000 (2020: \$15,000) and CI\$ 14,000 (2020: \$14,000) respectively for the year ended 31 December 2021.

11. Utilities

	2021	2020
Electricity	5,303	4,966
Telephone	8,666	9,508
Water	359	336
	14,328	14,810
	14,328	14,810

12. Travelling and subsistence

Portions of the Government grant income have been made to support training and development initiatives of the Council.

	2021	2020
Travel expense	3,048	3,776
Prevention Officer Training	3,150	2,680
Programme Manager Training	363	166
	6,561	6,622
	6,561	6,622

13. Grants & Contributions – Special events

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

	2021	2020
Arrive Alive 345 Campaign	14,397	20,010
	14,397	20,010
	14,397	20,010

National Drug Council
 NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
 For the year ended 31 December 2021

14. 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:

	2021	2020
SPSS Expense	1,160	1,102
Teleform	1,288	1,167
Census and Surveys	18,256	26,328
	20,704	28,597

15. Related parties

The NDC is a statutory body of the Government of the Cayman Islands. The Council is economically dependent upon the Ministry of Health and Wellness for the purchase of its services in accordance with the purchase agreement with Government. For the year ended 31 December 2021, the Council billed \$689,355 to the Government for services sold (2020: \$689,355). Of the billed amount, \$329,156 was receivables as at 31 December 2021 (2020: \$225,837). This amount is included in accounts receivable in the Statement of Financial Position.

Key Management Personnel

The pension and health insurance benefits provided to key management personnel are the same as that which is provided for all employees. Following the resignation of the Director, effective 30 September 2019, the Programme Manager has assumed the role in an acting capacity, effective 1 October 2019. Total remuneration, therefore, for the 2021 period for senior management, was \$106,272 (2020 \$102,930).

Governing Council members

There are currently 13 members that make up the NDC Governing Council. No stipend is paid to any of the members (2020: \$Nil).

Dividend Payments

Pursuant to Section 16 of the Public Management and Finance Act (2020 Revision), Section 39(3) of the Public Authorities Act, 2017, and section 19 of the Policy for the Payment of Annual Dividends by Statutory Authorities and Government Companies, taken together, SAGC's inclusive of the NDC is exempt from delivering dividend payments as NDC have met the prescribed criteria set out in section 19 for exclusions. The decision takes effect upon written request to the Accountant General as required by the regulations. Note that management deems that the NDC has met all requirements and the request has been submitted as of 25th of March 2022. Final response from Accountant General is pending.

Cabinet granted approval pursuant to section 39(2) of the Public Authorities Act 2020, to exempt Statutory Authorities and Government Owned Companies from paying-over to Core Government surplus cash reserves as at 31 December 2021.

National Drug Council
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
For the year ended 31 December 2021

16. 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. During the year ended 31 December 2021 the Council has not been provided with an update on the matter.

17. Financial instrument risks

The Council is exposed to a variety of financial risks including credit risk, exchange rate risk and liquidity risk. The Council's risk management policies are designed to identify and manage these risks, to set appropriate risk limits and controls, and to monitor the risks and adhere to limits by means of up to date and reliable information systems. These risks are managed within the parameters established by the Financial Regulations (2021 Revision).

Credit risks

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

The Council 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 to be financially secure and well managed.

The Council is also exposed to a significant concentration of credit risk in relation to receivables transactions, all of which are due from the Cayman Islands Government. No credit limits have been established. As at 31 December 2021, no provision for doubtful debts (2020:\$0) has been made on these receivables as management considers these debts to be recoverable in full.

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

Exchange rate risk

The Council does not have significant exposure to currency exchange rate risk as the Cayman Islands dollar is pegged to the United States Dollar.

Liquidity risk

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

The Council maintains sufficient cash balances held in bank accounts which enables the entity to meet its payment obligations as they are due.

National Drug Council
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
For the year ended 31 December 2021

18. Statement of comparison of budget and actual amounts

For the year ended 31 December 2021

	Variance Notes	2021 Actual	2021 Budget	Variance (Actual vs Budget)
Revenues				
Outputs to Government		689,355	689,355	-
Other Income	a	32,443	22,500	9,943
Total revenues		721,798	711,855	9,943
Expenses				
Personnel emoluments	b	414,661	546,321	(131,660)
Rent		66,000	66,000	-
Prevention, surveys, monitoring and evaluation	c	30,556	19,269	11,287
Travelling and subsistence	d	6,561	15,700	(9,139)
Audit and accounting fees	e	29,000	29,000	-
Utilities	f	14,328	18,150	(3,822)
Computer services	g	9,416	-	9,416
Operating maintenance		11,855	11,110	745
Youth development	h	5,776	-	5,776
Advertising & promotion	i	1,212	-	1,212
Depreciation		3,873	1,805	2,068
Supplies & materials		5,789	4,500	1,289
Grants & contributions	j	14,397	-	14,397
Total expenses		613,424	711,855	98,431
Net surplus/(deficit) for the year	k	108,374	-	108,374

National Drug Council
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
For the year ended 31 December 2021

19. Statement of comparison of budget and actual amounts cont'd

ASSETS	Variance Notes	2021 Actual	2021 Budget	Variance (Actual vs. Budget)
Current assets				
Cash and cash equivalents	l	350,951	281,367	69,584
Accounts receivable	m	329,156	235,740	93,416
Prepaid expenses	m	10,110	16,600	(6,490)
Total Current Assets		<u>690,217</u>	<u>533,707</u>	<u>156,510</u>
Security deposit		5,500	-	5,500
Fixed assets	n	6,478	414	6,064
Total assets		<u><u>702,195</u></u>	<u><u>534,121</u></u>	<u><u>168,074</u></u>
 LIABILITIES AND EQUITY				
Current liabilities				
Accounts payable	o	11,771	7,762	4,009
Accrued vacation	p	5,296	-	5,296
Accrued audit Fees	e	15,000	15,000	-
Accrued other payroll liabilities	q	4,720	12,906	(8,186)
Accrued accounting	e	14,000	9,500	4,500
Total Current Liabilities		<u>50,787</u>	<u>45,168</u>	<u>5,619</u>
 EQUITY				
Accumulated surplus		651,408	488,953	162,455
Total Liabilities and Equity		<u><u>702,195</u></u>	<u><u>534,121</u></u>	<u><u>168,074</u></u>

National Drug Council
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
For the year ended 31 December 2021

19. Statement of comparison of budget and actual amounts cont'd

Statement of Cash Flows	2021 Actual	2021 Budget	Variance (Actual vs. Budget)
Net cash (used in)/provided by operations	(18,066)	43,763	(61,829)
Investing activity			
Purchase of fixed assets	(895)	-	(895)
Net cash (used in) investing activities	(895)	-	(895)
Net change in cash and cash equivalents:			
Cash and cash equivalents, beginning of year	369,912	237,604	132,308
Net Change in Cash and cash equivalents	(18,961)	43,763	(62,724)
Cash and cash equivalents, end of year	<u>350,951</u>	<u>281,367</u>	<u>69,584</u>

- a. Other Income (over by \$9,943): Donations and fundraising activities exceeded the budgeted amounts largely due to a donation which was originally expected in the 2020 financial year for the amount \$11,225, which was received during the 2021 financial year.
- b. Personnel emoluments (under by \$131,660): In the 2021 budget year, the Council would have been prepared for 8 full-time employees. However, due to changes in the staffing levels during the current financial year, there were positions vacant for a period of time. One of the three positions was filled in the third quarter in the capacity of Research Analyst, while the other two remained vacant. This resulted in lower than budgeted personnel costs; salaries, pensions, motor car upkeep and health insurance payments.
- c. Prevention, surveys, monitoring and evaluation and other public information projects (over by \$11,287): The majority of the variance represents the additional census conducted Her Majesty Cayman Islands Prison Services Survey (HIMCIPSS) 2021 & Nicotine Dependence Survey; and the actual cost of the data analysis and reporting which was conducted externally as the post of Research Analyst remained vacant. Therefore the actual costs incurred was over budget.
- d. Travelling and Subsistence (under by \$9,139): Variance is related to the overseas travel expenses both between islands, regionally and internationally which were significantly reduced in for NDC staff, Youth to Youth leaders and participants as a result of the COVID-19 Global Pandemic shutdown and ongoing travel restrictions. .
- e. Utilities (under by \$3,822): While the NDC continually seeks methods to reduce its utility expenses, the variance is also as a result of the COVID-19 Global Pandemic ongoing restrictions which limited the frequency of use of our offices and boardroom for reoccurring meetings and groups.

National Drug Council
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
For the year ended 31 December 2021

19. Statement of comparison of budget and actual amounts cont'd

- f. Computer Services (over by \$9,416): The variance is as a result of the ongoing upgrades, service and support to the computer network, server and additional costs incurred due to the services required to facilitate onboarding new staff and ensuring all staff had remote access. The variance is also due to the parts replacement, purchase of supplies and repairs to the multifunction device (printer) to allow for its continued use. These costs were not budgeted.
- g. Youth Development (over by \$5,776): Variance represents the allocation of funds towards the increased efforts of the organisation in its Youth-To-Youth (Y2Y), Youth-to-Youth Junior (Y2Y Jr.) Grand Cayman and Cayman Brac, Peer Mentoring and Boys2Men Programming development. These costs in 2021 were separated from the overall theme of Prevention, surveys, monitoring, and evaluation in order to accurately demonstrate the development activities in these areas.
- h. Advertising & Promotion (over by \$1,212): the variance relates to the costs associated with advertising in newsprint for the vacant positions in 2021. These costs would not have been budgeted.
- i. Grants and Contributions (over by \$14,397): Variance relates mainly to the Arrive Alive 345 Campaign which includes the costs of the annual Designated Driver and Purple Ribbon Bus operations in 2021. Funds are mostly received outside of budgeted government funding and are acquired specifically through private and corporate sector contributions based on the actual cost associated with the annual campaign and requisite prevention programming. These costs were not budgeted.
- j. Surplus (over by 108,374): the budget is prepared on a break-even basis. Therefore, the surplus is due to the council billing and recognizing its full appropriation for 2021 and the various savings noted in the analysis above where the most savings was realized in the personnel emoluments as described in point b. and further savings as achieved due to the COVID-19 impact leading to a reduced spend.
- k. Cash and Cash equivalents (over by \$69,584): The variance is related to reduced staffing, resulting in lower than budgeted personnel expenses and the reduced spend from the COVID-19 impact. This ultimately led to a higher actual cash balance at year end.
- l. Accounts Receivables and Prepaid Expenses (over by \$86,926) - The NDC completes and prepares invoices for outputs as they are delivered. Much of the variance represents the third and fourth quarter government funding being outstanding at period end. The budget did not contemplate such a high receivable at year end.
- m. Fixed Assets (over by \$6,064): The variance relate to capital expenditures for various office and computer equipment and furniture and the donations of capital items such as office furniture not budgeted for in the two-year budget period ended December 31, 2021.
- n. Accounts Payable (over by \$4,009): the variance represents 50% of the annual Arrive Alive 345 Campaign expenses as discussed under j. above, not paid in full prior to year-end. We remit 50% in the current year and hold 50% until the completion of the campaign/event.
- o. Accrued Vacation (over by \$5,296): Employees are due and expected to take leave in the year assigned, which is reflected in the \$nil budget amount. Due to staff shortages and organisational commitments employees were not always able to leave as requested in 2021.

National Drug Council
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
For the year ended 31 December 2021

19. Statement of comparison of budget and actual amounts cont'd

- p. Accrued other payroll liabilities (under by \$8,186): in the 2021 budget year the Council budgeted for 8 full-time employees of which 6 positions were fully staffed at year end. The variance relates to the actual costs of the accrued and other payroll liabilities which were reduced due to the lower than budgeted staffing levels.

20. Subsequent events

In preparing these financial statements, management has evaluated and disclosed all material subsequent events up to 29 April 2022 which is the date that the financial statements were available to be issued.