

# AUDIT REPORT WITH ADDENDUM



## COVID–19 STIMULUS GRANTS TO RELIGIOUS INSTITUTIONS, CIVIC GROUPS, PRIVATE SCHOOLS & DAYCARES

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Office of the Auditor General  
Government of the Virgin Islands  
Road Town, Tortola , Virgin Islands  
Issued: 21 June 2021  
Addendum: 10 May 2024

**This Report was issued on 21 June 2021. In accordance with recommendation B13 of the BVI Commission of Inquiry's Report dated 8 April 2022, I have undertaken further review of the subject and submit herewith, in addendum, my findings.**

**Auditor General 10 May 2023**

#### **Special Report of the Auditor General**

This report has been prepared under section 20 of the Audit Act 2003 which prescribes that:

- 20. (1)** The Auditor General may at any time prepare and submit a special report to the Governor if she is satisfied that there is a matter that should be brought to the attention of the Governor.
  
- (2)** The Governor shall, within three months of the receipt of the special report, cause the report to be laid before the Legislative Council.
  
- (3)** The Auditor General shall at the same time as submitting the special report to the Governor submit a copy of the special report to the Minister and the Financial Secretary.

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## **Executive Summary**

- E-1. An audit examination was performed to assess the implementation and application of the Government's stimulus programme for religious organisations, civic groups, daycares and private schools that was launched as a part of the COVID-19 recovery initiative.
- E-2. The audit process was impeded by the Premier's Office failure to provide documents requested for this review. This is a direct contravention of Audit Act 19 (2)(d) and is contrary to public sector good governance policies of transparency and accountability.
- E-3. The grant awards recommended by the working committee were adjusted in the Premier's Office without any effort to maintain the apportionment within the available budget.
- E-4. The grant award for religious institutions increased by 662% over the recommended amounts. No criteria was made available for this increase. Eighty percent of the religious institutions did not apply for assistance but were nonetheless approved to receive public grants totaling \$1,060,000.00.
- E-5. The grant awards for private schools and daycares were amended in an apparent ad-hoc manner and without stated criteria.
- E-6. The issuing of unsolicited and extravagant public grants to religious institutions presents a threat to the political independence of these entities.

**Objective and Scope**

1. The review covers the activity related to Religious Organisations, Schools, and Civic Groups Grant initiative undertaken by the Government in response to the adverse economic impact resulting from COVID-19 shutdowns.

**Objective**

2. The purpose of the audit is to provide independent information and advice on:
- Whether approved procedures were followed in the adoption and execution of this stimulus programme;
  - Whether the objectives of the programme were achieved;
  - Whether the funds were applied with due regard to the principles of value for money.

**Scope**

3. The examination included a review of promulgated public policy with respect to the programme, documents and files obtained from the Ministry of Finance, Cabinet Office, Ministry of Health and Social Development and verification of payment activity through the Treasury System. Interviews were also performed with members of the assessment team.

4. The expenditure and payments quoted in this report are as at 20 May 2021.

**Restriction of Scope**

5. The Auditor General's Office was unable to obtain the relevant files and information from the Premier's Office pertaining to the COVID-19 stimulus grants which were repeatedly requested by e-mail and telephone. This includes access to databases, documents, reports and other information relevant to policy development and implementation of the programmes.

6. The refusal to present this information is in direct contravention of the VI Constitution and the Audit Act which provide for this office to have access to government documents and records. No public officer expending public funds has the authority to deny information requested for audit purposes.

**Documents Referenced in Report**

Registered Schools Database	Register of educational institutions maintained by the Ministry of Education, Culture, Youth Affairs, Agriculture and Fisheries
Religious Institution Database	Register of religious institutions maintained by the Ministry of Health and Social Development
Cabinet List	List of Registered Educational and Religious Institutions approved to Cabinet on 30th September, 2020
Policy Document	As reviewed by Cabinet on 30th September, 2020

## Programme Purpose

7. In an attempt to mitigate the spread of the novel coronavirus; (COVID-19) the Government implemented measures to restrict the movement of people and reduce the mass gatherings. Schools, religious organisations and civic groups were required to close their doors until appropriate protocols were put in place to carry on with the new norm.

8. To cushion the impact of the closures, the Government announced in May 2020 that it would be allotting funds to assist daycares, pre-schools, private schools and religious organizations with the costs relating to reopening and compliance with health protocols.

9. At the end of July, organisations interested in receiving assistance were asked to complete an online application survey to allow for an evaluation of their individual needs and that of the sector as a whole.

## Budgeted Amount

10. The initial proposed amount for this Grant Programme was \$1,000,000. This was increased via Cabinet by an additional \$1,392,818 bringing the total to \$2,392,818.

## Actual Expenditure to Date

11. Actual expenditure at 20 May 2021 was \$2,501,818.

**Table 1**

Payments as at 20 May 2021		
	# Payments	Amount
Churches	94	1,554,000.00
Civic Groups	11	55,000.00
		1,609,000.00
*Schools & Daycares	31	892,818.00
		2,501,818.00

\*In this report “schools” refer to private educational institutions below tertiary level.

## Policy

12. The grant was open to registered private schools and religious institutions in operation before 1 January 2020.

13. A Committee was established to structure and administer the programme in accordance with Cabinet’s decision dated 8 July 2020. The Committee prepared a policy statement which stated that the intention of the programme was to support the continued operations of the institutions and facilitate their compliance with the COVID-19 health and safety protocols for re-opening.

14. The document also indicated that institutions which had re-opened after the COVID-19 shutdowns would qualify for some level of grant award.

## Findings

15. The recommended grant awards were adjusted without any effort to maintain the apportionment within the available budget.

16. Institutions were asked to complete an application questionnaire with information on the institution's structure, operating expenditure and revenue and the cost incurred in implementing COVID-19 safety protocols. They were also required to provide evidence of compliance with statutory fees.

17. Based on the evaluations, the Committee determined that the approved funds (\$1,000,000.00) would be apportioned with religious organizations and civic groups receiving 21% and educational institutions 79% and allotted the funds among the institutions accordingly.

**Table 2**

Programme Summary				
		Committee Recommended	Adjusted	Paid
	Religious Institutions	185,772.67	1,415,000.00	1,554,000.00
	Civic Groups	25,472.98	0.00	55,000.00
		211,245.65	1,415,000.00	1,609,000.00
	Schools & Daycares	788,754.33	907,818.00	892,818.00
		<b>999,999.98</b>	<b>2,322,818.00</b>	<b>2,501,818.00</b>

## Religious Institutions

18. The grant award for religious institutions increased by 662% over the recommended amounts. No criteria was made available for this increase. Eighty percent of the religious institutions did not apply for assistance. These were nonetheless approved to receive grants totaling \$1,060,000.00.

19. Twenty percent (19 of the 94) of churches and religious institutions submitted the application questionnaire for stimulus funds. Analysis of the responses indicated that all institutions had suffered severe decline in revenue for the month of April, it also showed that collections had recommenced in May and most (about 62%) had returned to normal or almost normal revenue levels by June.

20. Most churches reported that their total collections for the two-month period May/June exceed their revenues collected in January/February period that was unaffected by the COVID-19 shutdowns. Approximately 84% (16 of 19) churches indicated membership below 200. Income for this group in the pre-COVID period varied from \$753.00 to \$16,840 for the two months, January and February combined. In the post-COVID period (May/June) this ranged from \$863.00-\$45,882.00.

21. The Committee's assessment for grant award focused on the institutions' COVID related reopening costs. The respondents were required to provide estimates of funds that had already been spent on preparation and estimated amounts that would be required to complete preparation to ensure compliance with health protocols. The application questionnaire did not however require that cost details be provided.

22. The result was cost estimates by institutions that varied from \$0.00 to \$123,000 without any explanation as to what the preparations entailed. For those investing in preparations the cost per member varied from \$1.60 per member for a church with 125 members to \$2,506.25 per member for a church with 8 members.



**Committee's Recommendations**

23. Grant awards totaling \$211,245.65 were recommended by the Committee for religious organisations and civic groups.

24. The 19 religious institutions that submitted application questionnaires were assessed based on statutory compliance (40%) and cost per member (60%). They were then recommended to receive grants in amounts varying from \$1,543.82 to \$8,233.69 for a total of \$74,617.83.

25. The 60 religious institutions that did not apply for stimulus aid were recommended for grants of \$1,287.51 if their non-profit registration fee was unpaid and \$2,058.82 if the fee was paid, for a total of \$111,154.84.

26. The Committee also recommended grant awards totaling \$25,472.98 for 15 civic groups in amounts ranging from \$1,286.51 to \$2,058.42.

**Ministry's Adjustments**

27. The grant amounts for churches and civic groups were increased seven-fold by the Premier's Office from \$211,245.65 to \$1,415,000.00 and forwarded to Cabinet for approval. Fifteen associations categorised as "civic groups" were not included on the list sent for Cabinet approval.

**Table 3**

Religious Institutions and Civic Groups Summary					
		Committee Recommended	*Adjusted by Premier's Office		Payment at 20 May 2021
Applicants		74,617.83	355,000.00	31	585,000.00
Non Applicants		111,154.84	1,060,000.00	63	969,000.00
		185,772.67	1,415,000.00		1,554,000.00
Civic Groups		25,472.98	-	11	55,000.00
		211,245.65	1,415,000.00		1,609,000.00

\*Adjusted by the Premier's Office and approved by Cabinet.

28. At 20 May 2021, a total of 105 payments had been made in grant awards to religious institutions and civic groups. These were in amounts of \$20,000; \$15,000; \$10,000 and \$7,000 for a total of \$1,609,000. One large institution was divided into its individual parishes to allow for payment of thirteen grant awards of \$20,000 each (with each parish church receiving its own grant). Similar instances were observed with other institutions. A summary of the amounts awarded is below.

Religious and Civic – Grants Paid		
# of Grants	Amount	Total
7	7,000.00	49,000.00
14	10,000.00	140,000.00
19	15,000.00	285,000.00
54	20,000.00	1,080,000.00
11	5,000.00	55,000.00
<b>105</b>		<b>1,609,000.00</b>

**Table 4**

29. Review of the actual payments through the Treasury system showed that in a number of cases the amounts approved by Cabinet were different to the amounts sent for payment. Grants for 19 institutions

were reduced and the awards for 4 were increased. In addition, at 20 May 2020, no payments were made to 4 of the institutions on the list approved by Cabinet. There were however payments to 2 entities not in the public register.

30. Payments of \$5,000.00 each were made to eleven civic groups, although these were not sent for Cabinet consideration and approval.

31. The declaration prepared for the institutions to sign on receiving the funds indicated that the grant award was intended to assist with operation costs, including rent and utilities in addition to addressing COVID-19 health protocols compliance in reopening.

## Schools and Daycares

32. *The grant award for Schools and daycares increased by 15% over the recommended amounts in changes that appear ad-hoc and without stated criteria.*

33. The response from educational institutions to the stimulus grant programme was more robust. As the threat and potential impact of the virus was being assessed daycares and primary schools were among the first institutions to be placed under restrictions, (lockdown) which, for this group, commenced on 19 March 2020.

### Committee's Recommendations

34. Thirty of the 32 schools in the Ministry's database completed the application survey to be considered for stimulus funding. The Committee focused on providing grant assistance for compliance with COVID-19 safety protocols. Through an assessment similar to that performed for churches, grant awards were recommended for all 32 schools. The institutions were assessed based on institutional structure (10%); statutory compliance (30%) and cost per member (60%). The recommended total was \$788,754.35 in amounts varying from \$8,807.66 to \$34,855.86.

### Ministry's Adjustments

35. Adjustments made in the Premier's Office increased the total grant amount for educational institutions and daycares to \$907,818. Appendix 3 refers.

36. The grant allotment for eleven centers were increased. Seven had an additional \$20,000 added to the recommended amount, three others were rounded upwards to \$34,500 each and one was rounded upwards to \$20,000.

37. In addition, the four centers had their recommended grant allotment reduced.

38. The adjustments appear to have been an effort to correct some of the recommended awards that appeared anomalous (as discussed in the next section). This was however done in a manner that increased the overall grant spending rather than reapportioning the existing approved amounts.

Educational Institutions and Daycares Summary						
		Recommended		Adjusted		Paid
Applicants		770,764.21		849,828.00	29	834,828.00
Non Applicants		17,990.12		57,990.00	1	57,990.00
		<b>788,754.33</b>		<b>907,818.00</b>		<b>892,818.00</b>

Table 5

## Committee's Grant Assessments

39. Review of the recommended grant amounts submitted by the Committee showed anomalies where some smaller institutions were recommended for more generous grant awards than their larger counterparts. In one such example a daycare with an enrollment of 10 was recommended for \$34,855.86 whereas a multiple purpose institution – day care, primary and pre-primary – with an enrollment of 138 students was recommended for \$9,557.25.

40. Similarly, a church with 8 members was recommended for \$6,175.27 and another with 1,247 members was recommended for \$3,602.24 to assist with COVID compliance costs. All of the above were affected by loss of revenue during the precautionary period.

41. The anomaly in the grant awards appeared to be caused by two factors. The absence of a weighing element to factor in the size of the institutions ie number of members; and the Committee's acceptance of the cost per member submitted by the entities (some of which could have been followed up and adjusted within reason) which accounted for 60% of the weighing.

42. In light of the above, the recommended grant awards should have been reverted to the Committee to allow for adjustment and proper allotment within the approved funding.

## Conclusion

43. The Committee established to develop the policy and procedures for administration of the programme produced recommendations for grant awards within the approved budget. The awards were changed in the Premier's Office without regard to the available budget resulting in a need for substantial additional funding.

44. Private educational institutions and daycares suffered immediate decline in activity as the territory hastened to mitigate and address its COVID-19 threats, this was compounded by public health COVID-19 precautionary protocols requiring new spending for reopening and operations. The funding provided served to alleviate some of the costs associated with the COVID-19 fallout.

45. No clear objectives were provided with respect to the grants awarded to "civic groups". These payments were not approved by Cabinet and appear gratuitous as they do not address any urgent public health requirements.

46. Religious institutions were affected by the restrictions, but with fewer overheads, appeared more resilient in the reported operational activity. The amounts allotted to religious institutions appear outside of reason, especially as many of the entities did not request funding and the awards were done without information to perform an assessment of needs (if any). Religious institutions perform important social and cultural roles which the government should support in appropriate ways. The application of public funds in the manner seen in this programme, with extravagant and unsupported increases in the COVID-19 stimulus grant awards, create the impression of an inappropriate turn to influence these institutions political independence.

## **Recommendations**

1. The practice of issuing public funds to entities that have not applied, or indicated a need for assistance should cease. There should always be an assessment and needs justification in issuing public grants.
2. Government programmes should be undertaken by the oversight ministry. This allows for better long term monitoring and better outcomes.
3. Budgets are intended to guide public spending. Every effort should be made to ensure that these are observed in the planning and application of public funds. Where additional funding is required for a programme this should be adequately supported and the amounts justified within reason.
4. In no instance should public spending compromise or appear to undermine the political independence or impartiality of non-government institutions.

Sonia M Webster  
Auditor General  
Government of the Virgin Islands

# ADDENDUM

## To Auditor General's Report on

COVID -19 Stimulus Grants to Religious Institutions,  
Civic Groups, Private Schools and Daycares

10 May 2024

## Commission of Inquiry Recommendation B13

47. The Government of the Virgin Islands' COVID-19 grant programme for Daycares, Schools, Religious Organisations and Civic Groups was adopted to provide assistance to qualifying institutions during the COVID-19 recovery period. The Office of the Auditor General performed an examination of this programme in 2021 that resulted in the appended report which was dated 21 June 2021. The audit was however impeded due to the non-submission of information that was requested from the Premier's Office which was tasked with the implementation of this and other COVID-19 recovery assistance programmes.

48. The BVI Commission of Inquiry's recommendation B13 in its report dated 4 April 2022 called for a full audit of the Daycares, Schools and Religious Organisations Programme, among others, with the expectation that the information withheld would be made available for full examination.

49. In pursuant of the COI Recommendation B13, the Audit Office has received and reviewed additional information regarding the implementation and administration of COVID-19 grant awards to churches, schools and daycares. The findings of this extended review substantially support the conclusions of the initial report to which this addendum is appended. To avoid repetition, we highlight here, only new information that impacted its execution.

50. The total amount paid out under this programme was as shown in the below table:

**Table 6**

Payments as at 30 April 2024			
	Payments #	Amount \$	Reference
Churches	94*	1,559,000	Appendix 1-A
Cheques Cancelled	7	(89,000)	Appendix 1-A
<b>Total Paid to Churches</b>	87	1,470,000	
Civic Groups	11	55,000	Appendix 2 Updated
Schools & Daycares	31	892,818	Appendix 3
<b>Total Amount Paid</b>		<b>2,417,818</b>	

*\*Does not include the four churches that were not issued cheques*

## Grant Awards for Religious Institutions

51. The additional information received included submissions from the Premier's Office which oversaw this programme. The newly submitted information indicates that the Committee's recommended grant awards were changed in favour of applying a scale with four grant levels based on the institutions' membership indicated below.

**Table 7**

### Allocation by Membership for churches

Membership	Allocation \$
1 to 9	7,000
10 to 30	10,000
31 to 50	15,000
51 and up	20,000

52. Information on how the scales were derived was not provided to the Audit Office, nor did we receive a copy of the policy which outlined this change. The change resulted in a grant recommendation to Cabinet of \$ 1,415,000 for 79 churches. This exceeded the approved budget by \$415,000 without taking into account any provision for Civic Groups and Schools.

53. Despite the policy, the schedule submitted to, and approved by, Cabinet on 30<sup>th</sup> September 2020 made recommendations for several churches to receive amounts that were not consistent with the policy scales. Appendix 1-A

54. Notwithstanding, the Ministry processed grants for 75 of the 79 churches on the Cabinet list in amounts that were often inconsistent with the approved Cabinet figures. No payments were processed for 4 churches on the list, but there was an overall increase in the grant total due to the inclusion of payments for 19 churches despite that no funds had been allocated for these in the Cabinet approval.

**Table 8**

Payment of Church Grants	Committee Submission	Policy Computation	Cabinet Approved	Cheques Paid
Cabinet Approved Churches	185,772	1,244,000	1,415,000	1,148,000
Added 19 Churches				322,000
Total	185,772	1,244,000	1,415,000	1,470,000

### Approved Grants Not Paid

55. No reason was provided for excluding four approved churches from the grant awards. A review of their registration status showed that one had an expired status and the other three were pending.

**Table 9**

#### No Payment Issued

The United Pentecostal Church of Tortola  
 Church of God (Holiness) East End  
 Church of God Holiness Eastern Caribbean  
 Pema Lhadren International Limited

56. Five instances were observed where churches returned their cheques which were reissued with corrected details. In seven other cases cheques (totaling \$89,000) were cancelled without being reissued. No information was provided for the cancellations. However the Ministry of Health's Registry of Non Profit Organisations indicates that at the time the programme was being undertaken the registration for three of the churches had expired, two were pending renewal and two had not been approved by the registry.

**Table 10**

<b>Cheques Cancelled</b>	
Divine Covenant Ministries	7,000
Gospel Assembly of Jesus Christ (Apostolic)	15,000
Mt. Zion Church of God 7th Day	15,000
Original Pentecostal Church	10,000
Pentecostal of Jesus Christ; The Rebirth of Christ Disciples	7,000
The Church of Christ	15,000
The Church of Jesus Christ of Latter-Day Saints	20,000

### **Non Profit Organisations Registration**

57. The eligibility criteria required churches to have applied for renewal of registration as a non-profit organization (NPO) in accordance with the Non Profit Organisation Act 2012, or have a current NPO certificate, and have been in existence prior to 31 January 2020 and now reopened. The policy developed by the Committee stipulated that all religious institutions would be eligible to receive grants whether or not they applied for assistance. As a result, all religious institutions recorded in the register of Non-Profits with the Ministry of Health were recommended to Cabinet for grant award. The Non-profit registration requires annual renewal.

58. The information received from the Ministry of Health indicated that of the 98 institutions on the payment list, only 5 held current registrations at the time the awards were made. The registrations for 52 institutions were pending renewal and another 30 churches showed an “expired” status. The information indicated that one of the three churches that had not been approved by the registry had also received a grant as did 7 churches that had no record at the registry. The latter had been included on special concession. One church, listed as “New” had submitted its registration request in February 2020, but no information was provided on when it had commenced operations.

**Table 11**

<b>Registration Status</b>	<b>Cheques Paid \$</b>	<b>Count #</b>	<b>Cheques Paid #</b>
Expired	432,000	30	26
New	15,000	1	1
Not Approved	20,000	3	1
Not on List	82,000	7	7
Pending	839,000	52	47
Registered	82,000	5	5
<b>Grand Total</b>	<b>1,470,000</b>	<b>98</b>	<b>87</b>

### **Additional Grants**

59. Nineteen additional payments were processed outside of the Cabinet’s approved sums. Twelve of these related to the Methodist Church which submitted one application to cover its 13 parishes and was awarded one grant in the amount of \$20,000 by Cabinet. The award was instead



processed by the Premier’s Office to include 12 additional grants of \$20,000 each placing all parishes (regardless of size) at the top of the policy scales. This increased the payments by \$240,000.

60. The other seven related to the Church of God of Prophecy. During execution of the programme a representation was made by one Pastor for other branches of his denomination to also receive a grant. These were not however registered in the NPO Registry. The Premier’s Office approved inclusion of the seven on the condition that they secure registration before 29 January 2021. This arrangement resulted in additional payments of \$82,000 in grants.

61. There was no provision that allowed the Ministry to make payments outside of those approved by Cabinet.

### Grant Awards for Civic Groups

62. Payments of \$55,000 were made to 11 Civic Groups with each receiving a grant of \$5,000. Paragraph 27 of the initial report made reference to an absence of approval. Further review indicates that these amounts were submitted to Cabinet and approved on 30 September 2020. Appendix 2 A has been added to reflect this information. Three groups that were approved for grants by Cabinet did not receive the awards. These are listed below.

**Table 12**

Approved Grants Not Issued – Civic Groups	Approved Amount
Evangelistic Ministry Tortola for Christ Island of the Lamb	5,000
Second Chance Ministries	5,000
The British Virgin Islands SDA Coordinating Council	5,000
<b>Total</b>	<b>15,000</b>

63. The payments were made entirely to religious affiliated groups. The audit requested information regarding the eligibility for this grant, but none was received. It is unclear why other groups (such as the nurses association) that might have been helpful during the pandemic period were not considered for a grant award.

### Grant Awards for Schools

64. In a similar fashion, the recommendations made by the Committee for COVID-19 grant awards to schools and daycares were not accepted by the Premier’s Office. The overall totals were changed as shown in Appendix 3 of the initial report. No criteria or explanation was provided for the changes.

65. Thirty-one payments totaling \$892,818 were made in COVID-19 education grants to private schools and daycares. This included two schools that did not apply. One pre-school, was however, omitted from the payment list. The Inez Braithwaite Learning Center applied for

assistance and was recommended by the Committee for an award of \$26,048.20. Cabinet approved an amount of \$15,000.00 for this school. The institution was not paid despite having qualified for the grant. No explanation was provided for this anomaly.

66. The findings of the initial report with respect to the school grants remain unchanged.

### **Addendum Conclusion**

Despite having a policy in place the grant award process appeared ad hoc and irregular with the Ministry advising Cabinet on the grant amounts then overriding those decisions without seeking further ratification.

## Appendix 1

## Religious Institutions Summary

Name	Committee Submitted	Approved by Cabinet	PAID At 20 May 21
<b>Applicants</b>			
Agape Total Life Center	6,175.27	20,000.00	20,000.00
Bethany Baptist	6,175.27	20,000.00	20,000.00
Christian Faith Assembly	3,602.24	20,000.00	20,000.00
Faith Baptist Church	3,602.24	20,000.00	15,000.00
First Assembly of God	3,602.24	20,000.00	20,000.00
Gospel of Jesus Evangelistic Pentecostal Church	1,543.82	20,000.00	20,000.00
Kingdom Ambassadors Int'l House of Worship	3,602.24	20,000.00	20,000.00
Living Waters Worship Center	6,175.27	15,000.00	15,000.00
Marvelous Gospel Assembly	1,543.82	15,000.00	15,000.00
Mount Carmel Baptist Church	4,631.45	20,000.00	20,000.00
New Testament Church of God Int'l Worship Centre	3,602.24	20,000.00	20,000.00
Shammah Deliverance Ministry	3,602.24	15,000.00	15,000.00
St. George's Episcopal (Anglican) Church	8,233.69	20,000.00	20,000.00
St. Paul's Episcopal (Anglican)	3,087.63	20,000.00	20,000.00
The Redeemed Christian Church of God	5,146.06	15,000.00	15,000.00
Trinity Moravian Church	1,543.82	15,000.00	10,000.00
Upper Room Victory Church	1,543.82	20,000.00	20,000.00
Virgin Gorda Assembly of God Inc.	3,602.24	20,000.00	20,000.00
Methodist Church BVI Circuit *	3,602.24	20,000.00	260,000.00
	74,617.83	355,000.00	585,000.00
*13 payments of \$20,000.00 to Methodist Church			
<b>Non-Applicants</b>			
BVI Christian Council	2,058.42	15,000.00	15,000.00
Cane Garden Bay Baptist Church	1,286.51	20,000.00	20,000.00
Church of God (Holiness) The Valley	2,058.42	20,000.00	20,000.00
Church of God (Holiness) Baugher's Bay	2,058.42	20,000.00	20,000.00
Church of God (Holiness) East End	2,058.42	20,000.00	-
Church of God Holiness Eastern Caribbean	2,058.42	20,000.00	-
Church of God (Holiness) North Sound	2,058.42	20,000.00	20,000.00
Church of God of Prophecy East End	1,286.51	20,000.00	20,000.00
Church of God Prophecy (Huntum's Ghut)	2,058.42	20,000.00	20,000.00
Church of God of Prophecy, Long Look	1,286.51	20,000.00	20,000.00
Church of God of Prophecy, Long Look	2,058.42	20,000.00	10,000.00

## Appendix 1

## Religious Institutions Summary

Name	Committee Submitted	Approved by Cabinet	PAID At 20 May 21
Church of the Islands	2,058.42	15,000.00	15,000.00
Clarion Ministries	2,058.42	15,000.00	10,000.00
Cry of His Coming Life Changing Ministry	2,058.42	20,000.00	20,000.00
Deliverance and Restoration Outreach Ministries	2,058.42	15,000.00	10,000.00
Deliverance Worship Centre	2,058.42	20,000.00	20,000.00
Divine Covenant Ministries	1,286.51	15,000.00	7,000.00
East-Road Town Congregation of Jehovah's Witnesses	2,058.42	20,000.00	20,000.00
Emmanuel Baptist Church	2,058.42	20,000.00	20,000.00
English Congregation of Jehovah's Witnesses, VG	1,286.51	20,000.00	15,000.00
Episcopal Church Women of the Virgin Islands	1,286.51	15,000.00	10,000.00
Gospel Assembly of Jesus Christ (Apostolic)	1,286.51	15,000.00	15,000.00
Harvest Church of God 7th Day	2,058.42	15,000.00	10,000.00
Life Changing - Out Reach Ministry Formally Reaching Out - Outreach Ministry	2,058.42	15,000.00	7,000.00
Life Way Ministries	1,286.51	15,000.00	15,000.00
Live it! Faith Fellowship	2,058.42	15,000.00	20,000.00
Mountain of Fire and Miracle Ministries	1,286.51	15,000.00	7,000.00
Mt. Zion Church of God 7th Day	1,286.51	20,000.00	15,000.00
New Life Baptist Church	2,058.42	20,000.00	20,000.00
NTA Living Hope Ministries	2,058.42	15,000.00	7,000.00
Original Pentecostal Church	2,058.42	15,000.00	10,000.00
Pema Lhadren International Limited	2,058.42	15,000.00	-
Pentecostal of Jesus Christ; Rebirth of Christ Disciples	2,058.42	15,000.00	7,000.00
Power Praise & Deliverance Ministries	2,058.42	15,000.00	20,000.00
Redeem Ministry	2,058.42	15,000.00	15,000.00
Rhema Tabernacle of Worship Anegada	2,058.42	20,000.00	10,000.00
Road Town Congregation of Jehovah's Witnesses	2,058.42	20,000.00	20,000.00
Road Town Spanish Congregation Jehovah's Witnesses	2,058.42	15,000.00	15,000.00
Sanatan Hindu Mandir (BVI)	2,058.42	15,000.00	20,000.00
Sanctuary of Hope New Testament Church of God	2,058.42	20,000.00	20,000.00
Seventh Day Adventist Church (East End)	2,058.42	20,000.00	20,000.00
Seventh-Day Adventist Church (Belle Vue)	2,058.42	20,000.00	20,000.00
Seventh-Day Adventist Church (Carrot Bay)	2,058.42	20,000.00	20,000.00
Seventh-Day Adventist Church (Maranatha)	2,058.42	20,000.00	20,000.00
Seventh-Day Adventist Church (Purcell)	2,058.42	20,000.00	20,000.00
Seventh-Day Adventist Church (Road Town)	2,058.42	20,000.00	20,000.00

**Appendix 1**

**Religious Institutions Summary**

<b>Name</b>	<b>Committee Submitted</b>	<b>Approved by Cabinet</b>	<b>PAID At 20 May 21</b>
Seventh-Day Adventist Church (Sweet Redemptive)	2,058.42	20,000.00	20,000.00
Seventh-Day Adventist Church (Virgin Gorda)	2,058.42	20,000.00	20,000.00
Spirit and Truth Church	2,058.42	15,000.00	7,000.00
The Catholic Church of the British Virgin Islands	1,286.51	20,000.00	20,000.00
The Church of Christ	1,286.51	15,000.00	15,000.00
The Church of Christ, Fat Hog's Bay	1,286.51	15,000.00	10,000.00
The Church of Jesus Christ of Latter-Day Saints	2,058.42	15,000.00	20,000.00
The Deeper Life Ministries Intl Inc.	2,058.42	15,000.00	15,000.00
The Islamic Society of the BVI	1,286.51	15,000.00	15,000.00
The United Pentecostal Church of Tortola	1,286.51	20,000.00	-
The Wesleyan Holiness Church, BVI	2,058.42	15,000.00	10,000.00
Tower of Faith Ministries	2,058.42	15,000.00	15,000.00
Transformation Church International	1,286.51	20,000.00	20,000.00
Worldwide Christian Center Church	2,058.42	20,000.00	10,000.00
Church of God of Prophecy - Ho	-	-	15,000.00
Church of God of Prophecy-Anegada	-	-	7,000.00
Church of God of Prophecy-Jost Van Dyke	-	-	10,000.00
Church of God of Prophecy-Virgin	-	-	10,000.00
Church of God of Prophecy-Virgin	-	-	10,000.00
The Deeper Life Ministries Int	-	-	15,000.00
Virgin Gorda Assembly of God	-	-	20,000.00
<b>Non-Applicants Total</b>	<b>111,154.84</b>	<b>1,060,000.00</b>	<b>969,000.00</b>
<b>Grand Total</b>	<b>185,772.67</b>	<b>1,415,000.00</b>	<b>1,554,000.00</b>

**Appendix 1-A**  
*(Added with Addendum)*

Religious Institutions/Churches		Per Policy	Approved by Cabinet	Cheques Issued
1	Agape Total Life Center	20,000	20,000	20,000
2	Bethany Baptist	10,000	20,000	20,000
3	BVI Christian Council	10,000	15,000	15,000
4	Cane Garden Bay Baptist Church	20,000	20,000	20,000
5	Church of God (Holiness) Baugher's Bay	10,000	20,000	20,000
6	Church of God (Holiness) North Sound	20,000	20,000	20,000
7	Church of God (Holiness) The Valley	20,000	20,000	20,000
8	Church of God of Prophecy, East End	20,000	20,000	20,000
9	Church of God of Prophecy, Huntum's Ghut	20,000	20,000	20,000
10	Church of God of Prophecy, Long Look (Community Worship Centre)	20,000	20,000	20,000
11	Church of God of Prophecy, Long Look Spanish	20,000	20,000	20,000
12	Church of the Islands	15,000	15,000	15,000
13	Clarion Ministries	10,000	15,000	10,000
14	Cry of His Coming Life Changing Ministry	10,000	20,000	20,000
15	Deliverance and Restoration Outreach Ministries	10,000	15,000	10,000
16	Deliverance Worship Centre	20,000	20,000	20,000
17	East-Road Town Congregation of Jehovah's Witnesses	20,000	20,000	20,000
18	Emmanuel Baptist Church	20,000	20,000	20,000
19	English Congregation of Jehovah's Witnesses, The Valley V.G.	15,000	20,000	15,000
20	Episcopal Church Women of the Virgin Islands	10,000	15,000	10,000
21	Faith Baptist Church	15,000	20,000	15,000
22	First Assembly of God	20,000	20,000	20,000
23	Gospel of Jesus Evangelistic Pentecostal Church	20,000	20,000	20,000
24	Harvest Church of God 7th Day	10,000	15,000	10,000
25	Kingdom Ambassadors International House of Worship	10,000	20,000	20,000
26	Life Changing -Out Reach Ministry/Reaching Out - Outreach Ministry	7,000	15,000	7,000
27	Life Way Ministries	15,000	15,000	15,000
28	Live it! Faith Fellowship	20,000	15,000	20,000
29	Living Waters Worship Center	20,000	15,000	15,000
30	Marvelous Gospel Assembly	15,000	15,000	15,000
31	Methodist Church BVI Circuit-Road Town	20,000	20,000	20,000
32	Mount Carmel Baptist Church	20,000	20,000	20,000
33	Mountain of Fire and Miracle Ministries	7,000	15,000	7,000
34	New Life Baptist Church	20,000	20,000	20,000
35	New Testament Church of God (International Worship Centre)	20,000	20,000	20,000
36	NTA Living Hope Ministries	7,000	15,000	7,000
37	Power Praise & Deliverance Ministries	20,000	15,000	20,000
38	Redeem Ministry	15,000	15,000	15,000
39	Rhema Tabernacle of Worship Anegada	10,000	20,000	10,000
40	Road Town Congregation of Jehovah's Witnesses	20,000	20,000	20,000

**Appendix 1-A**  
**(Added with Addendum)**

Religious Institutions/Churches		Per Policy	Approved by Cabinet	Cheques Issued
41	Road Town Spanish Congregation of Jehovah's Witnesses	15,000	15,000	15,000
42	Sanatan Hindu Mandir (BVI)	20,000	15,000	20,000
43	Sanctuary of Hope New Testament Church of God	20,000	20,000	20,000
44	Seventh Day Adventist Church (East End)	20,000	20,000	20,000
45	Seventh-Day Adventist Church (Belle Vue)	20,000	20,000	20,000
46	Seventh-Day Adventist Church (Carrot Bay)	20,000	20,000	20,000
47	Seventh-Day Adventist Church (Maranatha)	20,000	20,000	20,000
48	Seventh-Day Adventist Church (Purcell)	20,000	20,000	20,000
49	Seventh-Day Adventist Church (Road Town)	20,000	20,000	20,000
50	Seventh-Day Adventist Church (Sweet Redemptive)	20,000	20,000	20,000
51	Seventh-Day Adventist Church (Virgin Gorda)	20,000	20,000	20,000
52	Shammah Deliverance Ministry	15,000	15,000	15,000
53	Spirit and Truth Church	7,000	15,000	7,000
54	St. George's Episcopal (Anglican) Church	20,000	20,000	20,000
55	St. Paul's Episcopal (Anglican)	20,000	20,000	20,000
56	The Catholic Church of the British Virgin Islands	20,000	20,000	20,000
57	The Christian Faith Assembly	20,000	20,000	20,000
58	The Church of Christ, Fat Hog's Bay	10,000	15,000	10,000
59	The Deeper Life Ministries Intl Inc.	10,000	15,000	15,000
60	The Islamic Society of the BVI	20,000	15,000	15,000
61	The Redeemed Christian Church of God	15,000	15,000	15,000
62	The Wesleyan Holiness Church, BVI	10,000	15,000	10,000
63	Tortola Moravian Church	10,000	15,000	10,000
64	Tower of Faith Ministries	20,000	15,000	15,000
65	Transformation Church International	20,000	20,000	20,000
66	Upper Room Victory Church	20,000	20,000	20,000
67	Virgin Gorda Assembly of God Inc.	20,000	20,000	20,000
68	Worldwide Christian Center Church	10,000	20,000	10,000
	<b>Grants Not Funded in Cabinet Approval</b>			-
69	Church of God of Prophecy, Anegada			7,000
70	Church of God of Prophecy, Hope Hill			15,000
71	Church of God of Prophecy, Jost Van Dyke			10,000
72	Church of God of Prophecy, Long Bush			10,000
73	Church of God of Prophecy, Spanish Main Street			20,000
74	Church of God of Prophecy, Virgin Gorda - English			10,000
75	Church of God of Prophecy, Virgin Gorda - Spanish			10,000
76	Methodist Church BVI Circuit-Anegada			20,000
77	Methodist Church BVI Circuit-Belle Vue			20,000
78	Methodist Church BVI Circuit-Cane Garden Bay			20,000

**Appendix 1-A**  
*(Added with Addendum)*

Religious Institutions/Churches		Per Policy	Approved by Cabinet	Cheques Issued
79	Methodist Church BVI Circuit-Carrot Bay			20,000
80	Methodist Church BVI Circuit-East End			20,000
81	Methodist Church BVI Circuit-Jost Van Dyke			20,000
82	Methodist Church BVI Circuit-Long Look			20,000
83	Methodist Church BVI Circuit-North Sound			20,000
84	Methodist Church BVI Circuit-Purcell			20,000
85	Methodist Church BVI Circuit-Sea Cows Bay			20,000
86	Methodist Church BVI Circuit-The Valley			20,000
87	Methodist Church BVI Circuit-Zion Hill			20,000
	<b>Total Payments</b>	<b>1,113,000</b>	<b>1,230,000</b>	<b>1,470,000</b>
<b>Cabinet Approved Grants - Cheques Cancelled</b>				
88	Divine Covenant Ministries	7,000	15,000	7,000
89	Gospel Assembly of Jesus Christ (Apostolic)	15,000	15,000	15,000
90	Mt. Zion Church of God 7th Day	15,000	20,000	15,000
91	Original Pentecostal Church	10,000	15,000	10,000
92	Pentecostal of Jesus Christ; The Rebirth of Christ Disciples	7,000	15,000	7,000
93	The Church of Christ	20,000	15,000	15,000
94	The Church of Jesus Christ of Latter-Day Saints	20,000	15,000	20,000
	<b>Total Cheques Issued but Cancelled</b>	<b>94,000</b>	<b>110,000</b>	<b>89,000</b>
<b>Cabinet Approved Grants – No Cheques Issued</b>				
95	Church of God (Holiness) East End	20,000	20,000	-
96	Church of God Holiness Eastern Caribbean	7,000	20,000	-
97	Pema Lhadren International Limited ( <i>Membership not known</i> )	-	15,000	-
98	The United Pentecostal Church of Tortola	10,000	20,000	-
	<b>Total Approved but No Cheques Issued</b>	<b>37,000</b>	<b>75,000</b>	<b>-</b>
<b>Grand Total</b>		<b>1,244,000</b>	<b>1,415,000</b>	<b>1,559,000</b>



## Appendix 2

<b>Civic Groups Summary</b>			
<b>Name</b>	<b>Submitted by Committee</b>	<b>Approved by Cabinet</b>	<b>Paid</b>
Acappella Fellas	2,058.42	-	5,000.00
Birton Lettsome House Of Blessings	1,286.51	-	5,000.00
Convoy Of Hope	1,286.51	-	
Evangelistic Ministry Tortola For Christ Island of The Lamb	1,286.51	-	
Gospel In A Mello Tone	2,058.42	-	5,000.00
Harvesting Souls For God's Kingdom Ministries, Inc. Tortola	1,286.51	-	5,000.00
Mission Praying Partners	1,286.51	-	5,000.00
Praise Adonai Ministries	1,286.51	-	5,000.00
Rise Foundation	2,058.42	-	5,000.00
RRD Outreach International Ministries of The BVI	2,058.42	-	5,000.00
Second Chance Ministries	1,286.51	-	
St. Williams Conference of Society of St. Vincent De Paul	2,058.42	-	5,000.00
The British Virgin Islands SDA Coordinating Council	2,058.42	-	
The Foggy Mountain Boys	2,058.42	-	5,000.00
Woman Of Purpose Deliverance Ministries International	2,058.42	-	5,000.00
	25,472.98	-	55,000.00

**Appendix 2-A**

*(Updated with Addendum\*)*

<b>Civic Groups Summary</b>			
<b>Name</b>	<b>Submitted by Committee</b>	<b>Approved by Cabinet</b>	<b>Paid</b>
Acappella Fellas	2,058.42	5,000.00	5,000.00
Birton Lettsome House of Blessings	1,286.51	5,000.00	5,000.00
Convoy of Hope	1,286.51	-	-
Evangelistic Ministry Tortola for Christ Island of the Lamb	1,286.51	5,000.00	-
Gospel In A Mello Tone	2,058.42	5,000.00	5,000.00
Harvesting Souls for God's Kingdom Ministries, Inc. Tortola	1,286.51	5,000.00	5,000.00
Mission Praying Partners	1,286.51	5,000.00	5,000.00
Praise Adonai Ministries	1,286.51	5,000.00	5,000.00
Rise Foundation	2,058.42	5,000.00	5,000.00
RRD Outreach International Ministries of the BVI	2,058.42	5,000.00	5,000.00
Second Chance Ministries	1,286.51	5,000.00	-
St. Williams Conference of the Society of St. Vincent De Paul	2,058.42	5,000.00	5,000.00
The British Virgin Islands SDA Coordinating Council	2,058.42	5,000.00	-
The Foggy Mountain Boys	2,058.42	5,000.00	5,000.00
Woman of Purpose Deliverance Ministries International	2,058.42	5,000.00	5,000.00
<b>Grand Total</b>	<b>25,472.93</b>	<b>70,000.00</b>	<b>55,000.00</b>
* This schedule has been updated to include the Cabinet Approved amounts totaling \$70,000			

## Appendix 3

### Educational Institutions and Daycares Summary

Name	Recommended	Awarded	PAID
Agape Total Life Academy	34,855.86	34,856.00	34,856.00
Alphabet Academy Daycare & Preschool	17,615.33	37,615.00	37,615.00
BVI Seventh-Day Adventist School	34,855.86	34,856.00	34,856.00
Cedar International School	34,855.86	34,856.00	34,856.00
Century House Montessori School	9,182.46	29,182.00	29,182.00
Chapman Learning Centre Day Care & Preschool	34,481.06	20,000.00	20,000.00
Ciboney Centre For Excellence	32,419.70	32,420.00	32,420.00
First Impressions	9,557.25	29,557.00	29,557.00
First Steps Daycare	22,862.44	22,862.00	22,862.00
Frangipani Academy (Simmonds Preschool Ltd.)	26,422.99	26,423.00	26,423.00
H&B Day Care	20,051.49	20,051.00	20,051.00
Home Away From Home Daycare & Preschool	17,615.33	37,615.00	37,615.00
Inez Brathwaite Learning Center	26,048.20	15,000.00	0.00
Kiddy's Nook Central	23,612.03	23,612.00	23,612.00
Kids Connection Day Care & Preschool	9,182.46	29,182.00	29,182.00
Kingdom Kids	17,240.53	20,000.00	20,000.00
Little Amaris Daycare	28,484.36	15,000.00	15,000.00
Little Lighthouse Child Development Centre	28,859.15	20,000.00	20,000.00
Mactavious Tiny Tots Preschool And Daycare	20,426.28	34,500.00	34,500.00
New Life Day Care & Learning Center	29,608.74	29,609.00	29,609.00
NTCOG Wendell Potter Learning Centre	23,612.03	34,500.00	34,500.00
Pelican Gate School	8,807.66	28,808.00	28,808.00
Shammah Educational Institute	15,179.16	35,179.00	35,179.00
St. George's Primary School	34,481.06	34,481.00	34,481.00
St. George's Secondary School	34,481.06	34,481.00	34,481.00
Sunshine Daycare/Preschool	20,426.28	34,500.00	34,500.00
The Little Rainbow	26,422.99	26,423.00	26,423.00
The Lords Lamb	34,855.86	20,000.00	20,000.00
Valley Day School	25,673.40	25,673.00	25,673.00

**Appendix 3****Educational Institutions and Daycares Summary**

<b>Name</b>	<b>Recommended</b>	<b>Awarded</b>	<b>PAID</b>
Vision Child Development Centre	34,481.06	34,481.00	34,481.00
Willows Daycare and Preschool	23,237.24	23,237.00	23,237.00
Wonder Years Daycare & Preschool	28,859.15	28,859.00	28,859.00
	<b>788,754.33</b>	<b>907,818.00</b>	<b>892,818.00</b>