

# HELP & SHELTER



## ANNUAL REPORT 2013

HOMESTRETCH AVENUE, GEORGETOWN, GUYANA, S. AMERICA

TEL: +592 225 4731; 227 3454; 227 8353 FAX: +592 227 8353

EMAIL: [hands@networksgy.com](mailto:hands@networksgy.com) WEBSITE: <http://www.hands.org.gy>

## **INTRODUCTION**

Help & Shelter is a non-governmental organization whose mission is to contribute to bringing about a society where attitudes to the use of violence and practices of violence have been transformed. (Our Mission, Goals, Objectives and Areas of Action can be found on our webpage)

Since its establishment in November 1994, Help & Shelter has become a recognized leader in the fight against violence in Guyana, particularly in the areas of domestic, sexual and child abuse.

### **The Philosophy of Help & Shelter**

- We believe -
- ✓ that the culture of tolerance of violence must and can be changed through education
- ✓ that everyone is a unique and valuable person
- ✓ that everyone has the right to the power to take control of his or her own life
- ✓ in equal rights of all human beings
- ✓ that no one has the right to be violent towards another human being

## **THE PEOPLE OF HELP & SHELTER**

During 2013 Help & Shelter continued to benefit from the contributions of members and volunteers in all the areas of its work. Some of our paid personnel also did a considerable amount of voluntary work outside their paid hours.

Monthly volunteers' meetings were held on second Saturdays and an element of ongoing education was incorporated into most of them.

We are very grateful to the following who gave their time and skills in 2013:

### **Administration**

- ✓ Denise Dias - Chairperson
- ✓ Josephine Whitehead – Secretary
- ✓ Patricia Plummer – Treasurer
- ✓ Jacqueline Wilson – Shelter Manager
- ✓ Margaret Kertzious- Coordinator (Gazetted social worker)

### **Counselling**

- ✓ Petal Baboolall (Gazetted social worker)
- ✓ Carol Inniss-Baptise
- ✓ Shondell Branche
- ✓ Chabela Lord
- ✓ Karen Shaw (Gazetted social worker)
- ✓ Linda Hustler-Gray
- ✓ Gaitrie Shivsankar
- ✓ Tessa Green

### **Public Education**

- ✓ Kevin Massiah
- ✓ Linda Hustler-Gray
- ✓ Colin Marks
- ✓ Ebeth McIntosh
- ✓ Danuta Radzik
- ✓ Gaitrie Shivsankar
- ✓ Selina Lepps
- ✓ Homer Bowen

A comprehensive list of those who contributed to our work during 2013 is at Appendix I.

### **Our Board**

The following persons were directors during 2013:

- ✓ Denise Dias – Chairperson
- ✓ Pamela Nauth – Vice-chairperson
- ✓ Patricia Plummer – Treasurer
- ✓ Josephine Whitehead - Secretary
- ✓ Homer Bowen
- ✓ Patricia Gray
- ✓ Selina Lepps
- ✓ Isha Husain-Singh
- ✓ Yvonne Quintin
- ✓ Gaitrie Shivsankar

### **THE WORK OF HELP & SHELTER**

#### **The Crisis Service**

During 2013 our core activities continued to be:

- The provision of counseling (hotline and face-to-face)
- The provision of in-court support to clients during legal proceedings
- The provision of legal advice and the referral of clients to the Guyana Legal Aid Clinic or other attorneys-at-law for legal assistance as required
- The referral of clients to other agencies for appropriate assistance as required
- Public education
- Training and upgrading of volunteers and personnel
- Strengthening existing networking and developing new linkages
- The provision of a shelter for abused women and their children
- Assistance to victims of human trafficking

#### **Public Education**

This core activity continued to be severely affected due to lack funding. We were as a result unable to meet requests for us to work in all 10 administrative regions.

Our range of public education materials was increased with the production of new leaflets/brochures on:

- Abuse in Pregnancy
- Marijuana
- Children and Drugs
- Harmful Drugs
- Protecting Your Children

The following were also regularly reprinted:

- Wife Abuse
- Child Abuse
- Child Neglect
- Sexual Assault
- Harassment Poisons the Workplace
- Rape
- The Shelter
- Help & Shelter Fact Sheet
- For Parents
- Domestic Violence Act
- Anger Management
- Understanding Spousal Abuse

Our website at <http://www.hands.org.gy> was kept up to date on a regular basis.

### **Training and upgrading**

In-house training and upgrading for personnel and volunteers was conducted with our networking partners

### **Networking**

We continued to maintain and consolidate good relationships with governmental and non-governmental organizations dealing with gender, violence, trafficking in persons and human rights issues during the year.

Networking partners included:

- ✓ Women's Affairs Bureau – ongoing collaboration
- ✓ Probation & Family Welfare Department – mutual referral of clients
- ✓ Ministry of Health – training of medical staff on issues of domestic violence; participation in development of a National Plan of action on HIV/AIDS and the mutual referral of clients
- ✓ Guyana Police Force – training projects/sessions with recruits; collection of comparative statistical data on domestic violence and effective communication regarding assistance to clients
- ✓ Guyana Human Rights Association - mutual referral of clients
- ✓ National Commission on Women –data collection for report on the Legal Status of Women
- ✓ National Commission on the Rights of the Child
- ✓ Guyana Association of Women Lawyers – referral of clients needing legal representation
- ✓ Guyana Legal Aid Clinic – mutual referral of clients.
- ✓ Guyana Association of Professional Social Workers – provision of resource persons/ training activities
- ✓ Magistrates' courts

### **Projects**

#### **EU/Help & Shelter Promotion of Human Rights of Victims of Domestic & Sexual Violence and Child Abuse Project – 24/6/11-23/6/14**

The main activities of the project are:

1. Provision of free face-to-face and hotline counselling to victims/survivors of domestic and sexual violence and child abuse.
2. Delivery of free comprehensive court support services to survivors/victims of domestic and sexual violence and child abuse.
3. Provision of free advocacy and advisory counselling and referral services to victims/survivors of domestic and sexual violence and child abuse; as well as advocacy for advances in implementation of the National Domestic Violence Policy.

The intended results of the project are:

1. 2,175 victims/survivors of domestic and sexual violence and child abuse are to be provided with free face-to-face and hotline counselling.
2. Free comprehensive court support services are to be delivered to 150 survivors/victims of violence.
3. Free advocacy, advisory counselling and referral services are to be provided to 450 survivors/victims of violence.
4. Advances in implementation of the National Domestic Violence Policy

Project activities proceeded throughout the year but advances in the implementation of the National Domestic Violence Policy were stymied due to the failure by the relevant functionaries in the Ministry of Human Services & Social Security to convene more than one or two meetings of the National Domestic Violence Policy oversight committee.

The project documents and reports are available on our website at <http://www.hands.org.gy/humanrightsproject>.

Help & Shelter's co-funding for the final year of the project was provided entirely by the UK Foreign & Commonwealth Office through the British High Commissioner to Guyana.

### **Advancement of Gender Equality and Reproductive Rights**

#### **Funded by UNFPA**

Help & Shelter was pleased to continue in partnering with UNFPA in 2013 to expand on the work that had begun in 2012.

The year's activities consisted of:

1. Conduct of sensitization sessions in identified workplaces to enhance knowledge about gender equality and reproductive rights, the Domestic Violence Act and the negative impact of gender-based violence.
2. Conduct of sensitization sessions with women to enhance their knowledge about their rights, including reproductive rights, about the negative impacts of gender-based violence and about the Domestic Violence and Sexual Offences Acts
3. Provision of programme support for awareness sessions with footballers and at barbershops to change traditional values and norms that promote violence against women and girls.
4. Incorporation of family planning information in assistance given to clients at the Crisis Service Centre and the Shelter.
5. Referral of crisis service and shelter clients to health centres and clinics for family planning services.
6. Dissemination of information and family planning commodities (male & female condoms) to clients.
7. Promotion of family planning at the community level through individual and group outreach activities for women and men in selected communities in Regions 3 and 4.
8. Referral of community members to community health centres and clinics for family planning services.
9. Dissemination of information and family planning commodities (male & female condoms) through individual and group outreach activities.

### **Enhancing awareness of gender-based violence and its effects through community-based awareness work**

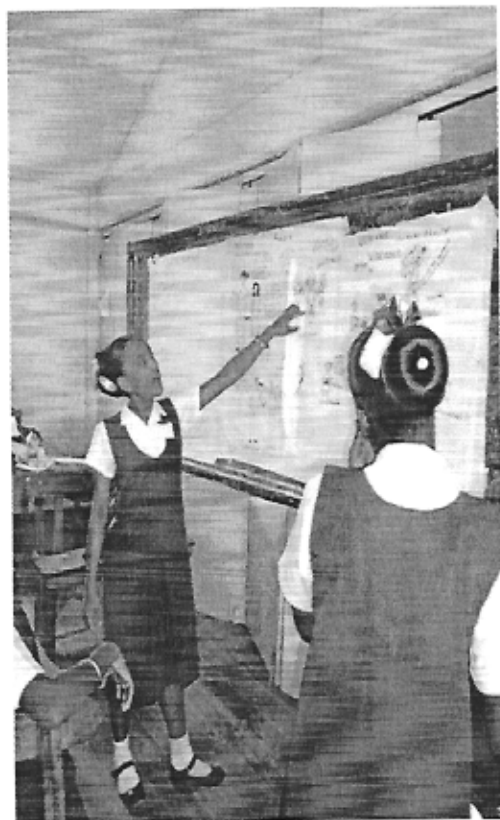
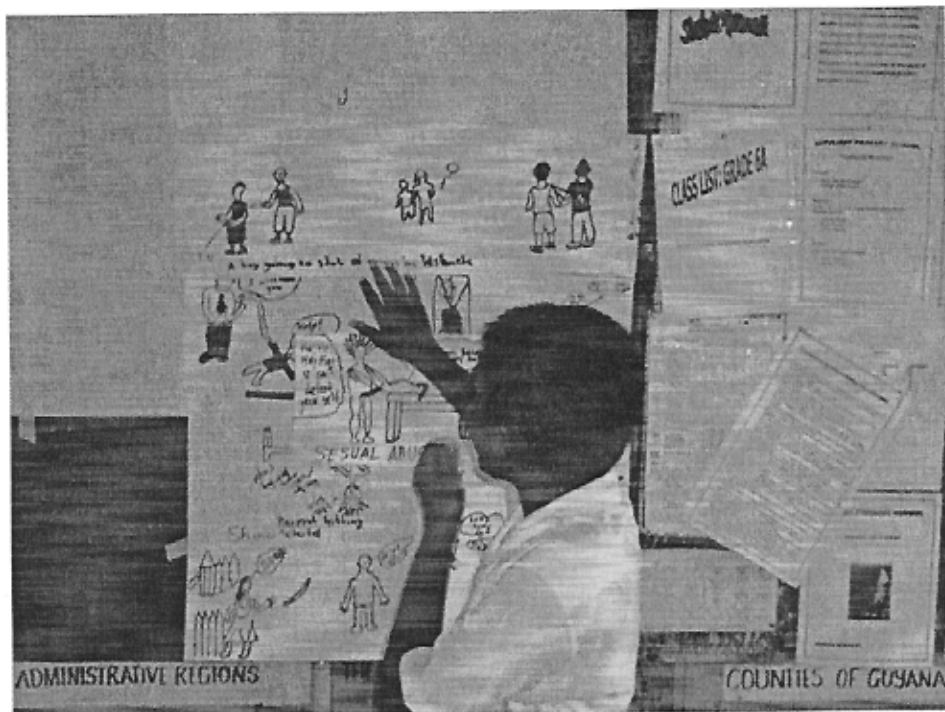
#### **Funded by USAID**

The 10-month gender-based violence awareness project begun in September 2012 in Stewartville and Uitvlugt in Region 3 continued until July 2013.

The project achieved the objectives of:

- ✓ Increasing knowledge and understanding of gender-based violence and the relationships between boys and girls, men and women, placing emphasis on male norms and behaviours
- ✓ Raising awareness of the relevant legislation, and the roles and functions of existing agencies working towards the reduction of GBV
- ✓ Identifying the linkages between GBV and HIV/AIDS and the effect of GBV on the spread of HIV/AIDS
- ✓ Encouraging beneficiaries to adapt to non-violent behaviour and to encourage peaceful means of resolving conflicts and stimulating healthy life styles
- ✓ Building the capacity of students, teachers, PTA members and community leaders to raise awareness of and response to GBV, and to advocate for GBV prevention within their respective organisations and peer groups, thereby leading to the sustainability of GBV prevention and alleviation activities
- ✓ Introducing age-appropriate and culturally sensitive training and education materials.

Pictured below: a pupil from Uitvlugt Primary school demonstrating/explaining Child Abuse to other pupils in the class (grade 6) and students from a secondary school doing likewise.



## **The Shelter**

There were a number of staff changes at the shelter during 2013. Jacqueline Wilson took over from Patricia Noel as shelter manager at the end of January, Genevieve Bradford-Paul joined us as relief manager in February and in mid-May Tessa Greene replaced Marva Thomas as shelter counsellor.

During the year the shelter provided a place of safety to 113 abused/trafficked women and their children and at risk children referred to us by the Childcare and Protection Agency, bringing the total number sheltered since we re-opened in March 2006 to 911.

### **Support from Digicel**

Digicel kindly donated \$4,100,070 towards refurbishment of the shelter and the construction of a shade house for our hydroponic project.

## **OUR STATISTICS**

Monthly and cumulative statistics were compiled and posted on the website throughout the year at <http://www.hands.org.gy/statistics>.

During 2013, we provided face-to-face counselling services to 413 new clients (394 adults, 19 children), court support counselling services to 75 new clients (adults), received 116 hotline calls and directly reached 1986 people through our education and awareness work, bringing our cumulative figures from November 1995, when the crisis service opened, to 31 December 2013 to 1,0681 face-to-face counselling clients, 790 court support clients, 4346 hotline calls, 1615 non-client referrals and 44,648 persons directly reached through public education and awareness work.

## **OUR FINANCES**

Our adherence to high standards of financial transparency and accountability continued throughout 2013.

The challenges of previous years continued and were exacerbated during 2013. In order to keep essential non-shelter services going we continued to expend considerable amounts of our own funds to make up key personnel fees and the response to our June 2013 'begging' letters to private sector enterprises was less positive than we had hoped.

We continued to regularly post an appeal for donations on our Facebook page at <https://www.facebook.com/helpandsheltervolunteers>.

Our fundraising brunch in April raised nearly a million dollars thanks to the skill and tireless efforts of Denise Dias and all those who assisted and supported her.

Our 2013 audited financial statements appear in Appendix II.

The only significant change in fixed assets during 2013 consisted of the acquisition of one Dell computer and accessories worth \$147,000.

Help & Shelter is a company limited by guarantee and did not issue any shares or debentures during the period 1 January 2013 to 31 December 2013.

## **ABCE Ambassadors visit to Help & Shelter ON Human Rights Day 10<sup>th</sup> December 2013 (**

The United States of America Ambassador to Guyana Dr. Brent Hardt, British High Commissioner Mr. Andrew Ayre, Canadian High Commissioner Dr. Nicole Giles and Head of the European Union Delegation Ambassador Robert Kopecky visited Help & Shelter in observance of Human Rights Day the anniversary of one of the great accomplishments. The visit to Help & Shelter was to highlight Domestic Violence as a serious Human Rights issue in Guyana and to commend the work of the organization in the fight to have a violent free society.



The British High Commission provided funding to enable the showing of our documentary “Break the Cycle; Stop the Violence” on five television stations in Berbice, Essequibo, Linden and Georgetown on the 10<sup>th</sup> December 2013.

## **CONCLUSION**

2013 was another year in which the tragic results of domestic violence frequently hit the front pages, indicating the need for Help & Shelter not only to be able to continue its work but to expand it and to constantly seek ways to make it more effective.

It is unlikely that the challenges that Help & Shelter faces, in common with most other Guyanese NGOs will diminish in the foreseeable future. We will, however, continue with our efforts to secure the necessary material and human resources to enable us to fulfill our mandate of bringing about both a reduction in and the changing of attitudes towards the use of violence.

At the end of the year, our plans for 2014 included:

- Ongoing public education work with schools and specific target groups, such as the police (relevant activities with the latter embodied further advocacy for the launching of domestic violence units)
- Maintaining relationships with critical partners such as the Ministry of Human Services & Social Security, the Ministry of Education, the Child Protection Agency, the Guyana Police Force, donors and other groups throughout the country
- Seeking sources of funding to support our work at the conclusion of existing projects

Once again, Help & Shelter extends its deepest appreciation to all those who in any way assisted us in our work during 2013.



## **Appendix I**

Vaiola S Andrews  
Bibi Arjune  
Shondell Branche  
Petal Baboolall  
Salima Bacchus-Hinds  
Genevieve Bradford-Paul  
Homer Bowen  
Annie Claire Collins  
Vanessa Collymore  
Dianne Daly  
Venus de Freitas  
Denise Dias  
Beverly Gomes-Lovell  
Mahesia Granville  
Patricia Gray  
Linda Gray-Hustler  
Tessa Greene  
Lawrence Hannays  
Melissa Harris  
Isha Husain -Singh  
Carol Innis-Baptiste  
Margaret Kertzious  
Selina Lepps  
Joveita London  
Chabela Lord  
Colin Marks  
M Kevin Massiah  
Pamela Nauth  
Patricia Noel  
Patricia Plummer  
Yvonne Quintin  
Danuta Radzik  
Parbattie Ranglall  
Colleen Roberts  
Karen Shaw  
Niveta Shivjatan  
Gaitrie Shivsankar  
Mavis Stephen  
Jacqueline Success  
Donna Taylor  
Jacqueline Wilson  
Josephine Whitehead

HELP AND SHELTER INC.  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2013



## Nizam Ali & Company

Chartered Accountants

215 'C' Camp Street  
North Cummingsburg  
Georgetown

Tel: (592)-227-8825  
Tele/Fax: (592)-225-7085  
E-mail: [nizamali@gol.net.gy](mailto:nizamali@gol.net.gy)

### AUDITORS' REPORT

To the Members of Help and Shelter Inc.

We have audited the accompanying financial statements of Help and Shelter Inc; which comprise the statement of financial position as at December 31, 2013 and the statements of income and expenditure, other funds and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory notes.

#### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Financial Reporting Standards. This responsibility includes: designing, implementing and maintaining internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

#### Auditors' Responsibility

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

An audit involves performing procedures to obtain evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Organisation as of December 31, 2013 and its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards and comply with the Companies Act 1991.

#### Emphasis of Matter

Without qualifying our opinion, we wish to emphasise that because of the nature of the Organisation, internal control is vested in a few individuals. Also, in addition to documentary evidence, we relied on representations of management that all income, expenditure, assets and liabilities are fairly reflected in the financial statements.

**Other Matter**

The financial statements of Help and Shelter Inc. for the year ended December 31, 2012, were audited by another auditor, who expressed an unqualified opinion on those statements on May 13, 2014.

*Nizam Aliq*  
Chartered Accountants  
Georgetown, Guyana  
June 20, 2014



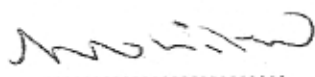
HEIP  
Statement of Financial Position  
As at December 31, 2013

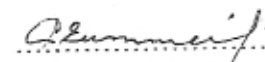
With comparative figures for 2012

(Expressed in Guyana dollars)

	Notes	2013 \$	2012 \$
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash resources	3	9,794,077	16,189,594
Other assets	4	7,755,463	1,521,044
<b>Working Capital</b>		17,549,540	17,710,638
<b>Property, plant and equipment</b>	2	67,149,782	64,854,782
<b>Net Assets Employed</b>		84,699,322	82,565,420
<b>REPRESENTED BY:</b>			
<b>General fund</b>			
Balance - January 1		68,638,101	70,924,143
Transfer to other fund		-	(9,096,234)
Surplus		6,565,394	6,810,192
Balance - December 31		75,203,495	68,638,101
<b>Other Funds</b>			
Government Subvention		12,424,941	6,324,079
USAID GHARP		189,718	340,072
European Union 2		(6,204,329)	4,632,300
UNFPA		(1,025,463)	-
MOE		3,110,960	-
		8,495,827	11,296,451
<b>Current liabilities</b>			
Accounts payable		-	1,630,868
Loan		1,000,000	1,000,000
		1,000,000	2,630,868
		84,699,322	82,565,420

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

  
Director

  
Director

Help and Shelter Inc.  
Statement of Income and Expenditure  
For the year ended December 31, 2013  
With comparative figures for 2012  
(Expressed in Guyana dollars)

	<u>2013</u>	<u>2012</u>
	\$	\$
<b>Income:</b>		
Bank interest income	309,830	201,132
Cost share revenue	-	89,718
Deed of covenant	500,000	300,000
Donations	8,564,598	7,014,899
Fund Raising Purple Bands	27,400	7,800
Fund Raising Brunch	895,990	-
Government Subvention	9,405,700	2,800,363
Grant income	28,827,057	11,470,456
Pub Ed Sessions	150,000	150,000
Refund	39,200	39,200
Volunteer's trust fund	12,303	69,533
Digicel Shelter repairs	2,870,000	-
Other income	1,888,388	31,011
	<u>53,490,466</u>	<u>22,174,112</u>
<b>Deduct</b>		
<b>Expenditure:</b>		
Programme manager - fee	600,000	-
Cordination and monitoring fees	1,820,227	1,451,708
Counsellor fees	8,918,700	2,741,760
Advocate fees	2,640,337	-
Accounting fees	1,188,405	259,582
Stipend	1,773,835	392,383
Travelling and transportation	1,514,539	108,740
Cost share expenses	-	89,718
Office supplies	751,839	108,460
Bank Charges	66,317	24,820
Salaries, wages and NIS	7,227,607	1,026,000
Facilitator cost	4,558,120	49,949
Peer education training	151,990	-
Teacher training	106,596	-
Leaders training	72,260	-
Public education expense	1,085,355	2,051,223
H & S xpense	8,519,667	6,107,785
Standing order charges	172,648	-
Balance carried forward	<u>41,168,442</u>	<u>14,412,128</u>

Help and Shelter Inc.  
Statement of Income and Expenditure  
For the year ended December 31, 2013  
With comparative figures for 2012  
(Expressed in Guyana dollars)

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	<u>2013</u>	<u>2012</u>
	<u>\$</u>	<u>\$</u>
Balance brought forward	41,168,442	14,412,128
Stationery, printing and photocopying	931,656	208,274
Refund	900,130	-
Administration cost	1,236,542	401,957
Meals and refreshments	1,803,036	-
Other expenses	885,266	341,561
	<u>46,925,072</u>	<u>15,363,920</u>
Net surplus for the year	<u>6,565,394</u>	<u>6,810,192</u>

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

Help and Shelter Inc.  
Statement of Other Funds  
For the year ended December 31, 2013  
(Expressed in Guyana dollars)

	Balance at 1/1/2013	Funds received during the year	Expenses paid during the year	Transfer	Balance at 31/12/2013
	\$	\$	\$	\$	\$
Government Subvention	6,324,079	10,000,000	9,405,700	5,506,562	12,424,941
USAID GHARP	340,072	5,028,375	4,838,657	(340,072)	189,718
European Union 2 <sup>1</sup>	4,632,300	9,422,182	15,963,283	(4,295,528)	(6,204,329)
UNFPA 2 <sup>2</sup>	-	5,310,614	6,336,077	-	(1,025,463)
MOE	-	4,800,000	1,689,040	-	3,110,960
	<u>11,296,451</u>	<u>34,561,171</u>	<u>38,232,757</u>	<u>870,962</u>	<u>8,495,827</u>

<sup>1</sup> During the year, funds were used from the government subvention to finance the European Union project (EU2) in an amount of G\$ 6,730,000. This amount was refunded to the subvention fund in February, 2014. See note 4

<sup>2</sup> Subsequent to the year end, UNFPA refunded the balance of G\$1,025,463 to Help and Shelter Inc. See note 4.

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



Help and Shelter Inc.  
 Statement of Cash Flows  
 For the year ended December 31, 2013  
 With comparative figures for 2012  
 (Expressed in Guyana dollars)

	<u>2013</u> \$	<u>2012</u> \$
<b>Cash flows from operating activities</b>		
Net Surplus before taxation	6,565,394	6,810,192
Adjustments for:		
<b>Working capital changes</b>		
(Increase) in other assets	(6,234,419)	(1,521,044)
(Decrease) increase in other payables	<u>(1,630,868)</u>	<u>1,630,868</u>
Net cashflow from operating activities	<u>(1,299,893)</u>	<u>6,920,016</u>
<b>Cash flows from investing activities</b>		
Purchase of property, plant and equipment	<u>(2,295,000)</u>	<u>(45,000)</u>
Net cash used in investing activities	<u>(2,295,000)</u>	<u>(45,000)</u>
<b>Cash flow from financing activities</b>		
Transfer from general fund		(9,096,234)
(Decrease)increase in other funds	(2,800,624)	1,200,921
Loan drawdown		<u>1,000,000</u>
Net cash from financing activities	<u>(2,800,624)</u>	<u>(6,895,313)</u>
<b>Net (decrease) in cash and cash equivalent</b>	<b>(6,395,517)</b>	<b>(20,297)</b>
<b>Cash and cash equivalent - January 1</b>	<u>16,189,594</u>	<u>16,209,891</u>
<b>Cash and cash equivalent - December 31</b>	<u><u>9,794,077</u></u>	<u><u>16,189,594</u></u>
<b>Comprised of:</b>		
Cash at bank	<u>9,794,077</u>	<u>16,189,594</u>
	<u><u>9,794,077</u></u>	<u><u>16,189,594</u></u>

## 1.1 Incorporation

Help and Shelter was incorporated on November 24, 1994 under the Companies Act 89:01 as a company without share capital.

The principal activities of the company is the provision of social services. Funding for the company is derived primarily from annual government subvention and ongoing contributions from various funding agencies.

These financial statements have been prepared on a going concern basis, under which the company is assumed to be able to realise its assets and discharge its liabilities in the normal course of operations. The company's ability to continue as a going concern is dependent upon its ability to secure funding to finance its current and future operations.

## 1.2 Significant accounting policies

### (a) Basis of preparation

These financial statements have been prepared in accordance with International Financial Reporting Standards for Small and Medium Sized Entities (IFRS for SME's) issued by the International Accounting Standards Board. They are presented in Guyana Dollars, which is the functional currency.

These financial statements have been prepared under the historical cost convention. The preparation of financial statements in conformity with IFRS for SMEs requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

The estimates and underlying assumptions are reviewed by on an ongoing basis. Revisions to accounting estimates are recognised in the period in which these estimates are revised, if the revision affects only that period, or in the period of the revision and future periods, if the revision affects both current and future periods.

These financial statements were authorised for issue by the Board of Directors on Jan 20, 2014.

### (b) Property, plant and equipment

No depreciation is charged on property, plant and equipment since the company is a non-profit organisation.

### (c) Income

Income is recognised on the cash basis.

### (d) Comparatives

Certain comparatives were reclassified to conform with the presentation of the current year.

Help and Shelter Inc.  
Notes to Financial Statements  
As at December 31, 2013  
(Expressed in Guyana dollars)

2. Property, plant and equipment

	Land	Buildings	Office furniture & equipment	Total
	\$	\$	\$	\$
<b>Cost</b>				
January 1, 2013	3,500,000	52,000,000	9,354,782	64,854,782
Additions	-	2,250,000	45,000	2,295,000
December 31, 2013	<u>3,500,000</u>	<u>54,250,000</u>	<u>9,399,782</u>	<u>67,149,782</u>
<b>Net Book values</b>				
December 31, 2013	<u>3,500,000</u>	<u>54,250,000</u>	<u>9,399,782</u>	<u>67,149,782</u>

3. Cash resources

	<u>2013</u>	<u>2012</u>
	\$	\$
Petty cash- Shelter Subvention	63,395	(10,020)
H&S Current a/c # 653-128-9	1,731,993	399,018
H & S BCM # 484-185-4	2,712,127	2,007,266
USAID A/C 651-654-6	-	340,072
EU 1 Current A/c 650-750-3	-	122,367
EU 2 Current A/c 651-564-7	526,647	4,632,300
A/C # 651-564-6	144,718	-
NBS Save and Prosper A/C	2,544,464	8,698,591
A/C -655-344-0	(618,296)	-
BCM A/C	(407,167)	-
A/C -651-116-6	3,096,197	-
	<u>9,794,077</u>	<u>16,189,594</u>

4. Other Assets

This represents amounts receivable of G\$ 6,730,000 from European Union project and G\$ 1,025,463 from the United Nations Population Fund (UNFPA).