

A LIFE FREE OF VIOLENCE IS EVERYONE'S RIGHT

2021

WALK ALREADY



Help & Shelter



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INTRODUCTION

Overview

Help & Shelter, a non-governmental organization established in November 1994, has become a recognized leader in the fight against violence in Guyana, particularly in the areas of domestic and sexual violence and child abuse.

We are a company limited by guarantee with charitable status. The members in general meeting elect our board of directors annually and day-to-day operations are carried out by a combination of paid staff and volunteers.

Our Services

- Face-to-face and hotline counselling
- Court support to clients during legal proceedings
- Referral of clients
- Strengthening existing networking and developing new linkages
- Training & upgrading of volunteers
- Public Education & Advocacy
- Shelter for abused women and their children and female victims of human trafficking

Our Philosophy

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 take control of their own life
- in equal human rights
- that no one has the right to be violent to another person

Our Mission

Our mission is to work towards the elimination of violence in all its forms by helping to create a society where attitudes to the use of violence and practices of violence have been transformed.

Our Goals

- To work to build respect for the rights of women, children, youth and men to live free from violence and the threat of violence.
- To assist women, children, youth and men to develop alternative ways of handling power and resolving conflict.
- To widen options for victims of domestic violence.
- To establish a resource base to ensure the sustainability of Help & Shelter.

BOARD OF DIRECTORS

Josephine Whitehead	—	Chairperson
Pamela Nauth	—	Vice Chairperson
Gaitrie Shivsankar	—	Secretary/Treasurer
Danuta Radzik	—	Director
Selina Lepps	—	Director
Colin Marks	—	Director
Niveta Shivjatan	—	Director
Shondelle Branche	—	Director
Linda Hustler-Gray	—	Director

DEDICATED PERSONNEL**At the Crisis Centre**

Colin Marks	—	Coordinator
Carol Baptiste	—	Counsellor
Karen Shaw	—	Court Support Counsellor
Petal Baboolall	—	Court Support Counsellor
Shondelle Branche	—	Counsellor
Kevin Massiah	—	Public Education/Statistics Officer
Niveta Shivjatan	—	Accountant
Jacqueline Success	—	Office Assistant
Shonette Yhap	—	Cleaner
Danuta Radzik	—	Networking/M & E/Counsellor
Amanda Melville & Sarai Rojas	—	24 hour Bi-lingual Counsellors
Linda Hustler	—	Facilitator

At the shelter

Jacqueline Wilson	—	Manager
Venus De Freitas	—	Assistant Manager/Child Caregiver
Genevieve Bradford Paul	—	Relief Manager
Deborah Jones	—	Night Manager
Roxanne Marshall	—	Child Caregiver
Marva Thomas	—	Counsellor
Linda Hustler-Gray	—	Maintenance Manager
Eugene George	—	Cook
Judith Melville	—	Security

Help & shelter business group for income generating activities

Gaitrie Shivsankar
Desiree Ramdeen
Ileana Bonnard
Maria Isabel Hidalgo Bonnard
Bibi Arjune
Danuta Radzik
Jacqueline Wilson

OUR STEADFAST VOLUNTEERS

Volunteers are a critical part of the day-to-day functioning of our organization, performing a variety of tasks such as direct work with women and children, hotline/Facebook advocacy, administrative work, shelter residents' activities, children's parties, maintenance projects and much more. Unfortunately, due to the ongoing Covid-19 pandemic volunteers' activities remained considerably constrained in 2021.

SUMMARY OF SERVICES



Face-to-face Counselling

During 2021, 335 clients received face-to-face counselling, 169 of whom were new clients and 166 existing clients who returned for follow up counselling.

Facebook Clients

92 clients received counselling, advice, referrals and other assistance through our Facebook page.

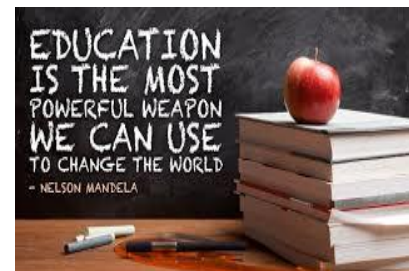


Hotline Counselling

175 calls, including 95 from new clients, were received via our landline and toll-free service. Additionally, the bi-lingual hotline recorded 921 calls of which 293 were new clients and 628 were repeat callers.

Public Education

We reached 280 persons directly through public education in the form of workshops, community engagements and awareness sessions, and over 20,000 indirectly through Facebook posts and radio & TV ads.



Court Support

12 new clients benefitted from our court support services, which included counselling, attending court hearings and educating clients and family members about court processes, rules and procedures.

CHAIRPERSON'S MESSAGE

Needless to say, 2021 proved to be another challenging year for Help & Shelter.

The pandemic continued to rage, as did domestic and gender-based violence, but we continued to do our utmost to provide services and support to victims/survivors within the limitations we faced.

Having got through 2020 with no cases of the virus at the office or the shelter, several residents and one member of staff at the shelter tested positive in June 2021. Thankfully none required hospitalization and due very largely to the herculean efforts and sterling commitment of our shelter manager, Jacqueline Wilson, the crisis was contained and handled.

When our UNICEF project focusing on violence prevention and family and child protection and support for migrants and vulnerable host communities came to an end in February, we recognized the need to continue providing much-needed GBV-related services to Venezuelan migrants and employed Dr. Amanda Melville as a bilingual cultural navigator/psychosocial counsellor on a full-time basis.

Yet again, the failure to convene regular/any meetings of/with the Childcare & Protection Agency, the Trafficking in Persons Unit and the National Task Force on Sexual and Domestic Violence despite the multiplicity of means available for virtual meetings was cause for disappointment.

We were deeply saddened by the death of former coordinator and counsellor Margaret Kertzious in September. The bravery with which Margaret dealt with her heartbreaking challenges was astonishing. To honour her memory, at the suggestion of Danuta Radzik, Margaret's Fund was set up towards the end of the year, through which up to \$250,000 a year will be awarded as grants to survivors of gender-based violence to help with education, skills training, child care, home improvements etc.

As ever, our warmest thanks go to everyone who helped us in any way with our work during 2021

Josephine Whitehead

COUNSELLING REPORT

During 2021, counsellors continued to work in compliance with the Covid-19 protocols especially when making referrals to the shelter.

The services clients received from counsellors were: Facebook counselling, hotline, and bilingual hotline counselling, court support counselling, referrals and psychosocial counselling.

We always adhere to established principles and guidelines when working with individuals, couples and groups. Our counselling services are based on the client centered therapy, namely that the client is best able to decide what to explore and how, with support and guidance from the counsellors.

During 2021, counsellors worked with clients by empowering them, helping them with various applications, finding job placements, acquiring skills training, finding scholarship programs and helping with obtaining maintenance, protection and other orders.

Our counselling clients, were in most cases successful in having their needs addressed. Clients frequently returned or called to share their success stories.

Counsellors had access to virtual training and supervision from the counselling supervisor and acquired new knowledge and tools needed to be more effective and self-aware when working with clients. Guidance and encouragement on self-care and burn out were a key focus, helping counsellors to be aware of self, strengths and weaknesses and avoid transference and counter transference when working with clients.

Counsellors worked and will continue to work in the best interest of clients, to help in creating an environment that will foster a better life and/or coping skills, to deal with the many challenges, trauma and issues faced by them and to help them to strengthen their capacity and resilience to be able to function more effectively.

Shondelle Branche

THE SHELTER

During 2021, 30 women and 35 children including 5 TIP victims received shelter services bringing the total number of women and children who had received shelter to 1805.

Covid-19 was at its peak during 2021 and most programmes and activities were severely hampered.

Some members of staff and residents tested positive Covid 19, bringing the reality of the pandemic closer to home. The safety and wellbeing of all were of prime importance and protocols were established and implemented (vaccination, social distancing, hand washing, wearing of masks and restriction on entry if unmasked or unvaccinated).

As challenging as this was, staff and other personnel ensured that the safety measures were maintained for all entering and leaving the shelter daily. Everyone was educated on the safety protocols as part of the 'new normal' adopted for the daily operations of the shelter.

Like any other shelter / agency, Ixora was faced daily with human related issues that were worked out / sorted in collaboration with other sister agencies and or committed staffs, striving for win win solutions. (Issues of wanting to leave at their own will even when there is danger, eating habits and customs, having free movement, language barriers, etc.)

The Shelter continued to promote and encourage networking with other agencies, including the Childcare & Protection Agency in the provision of services to residents. Residents and their children were made comfortable and empowered in areas of their wellbeing, job opportunities, schooling for the children and - training programmes for the adults. They engage in activities at the shelter to boost their self-esteem, interpersonal relations and overall wellbeing through the use of the gym, shade house cultivation and other activities.

Selina Lepps

PUBLIC EDUCATION

In 2021, some face-to-face engagements took place with strict adherence to Covid-19 protocols. The main areas of focus were project related public education as well as general awareness and education activities. A brief summary of the activities conducted is as follows:

Surveys

- Needs assessments were conducted with adults and children in the Grove to Diamond and Mon Repos to Good Hope communities in the first quarter of the year.
- Focus group discussions were conducted with men under the Caribbean Family Planning Affiliation-Help & Shelter project.

Training & Awareness Sessions

- Two capacity building workshops were conducted with stakeholders from communities on the East Coast and East Bank of Demerara which included members of faith-based organizations, the police, medical personnel and community representatives.
- A series of awareness sessions was conducted with both in and out of school youths in the above-mentioned communities including students of the Beterverwagting Secondary School, Grove Craft Centre and Good Hope Learning Centre.
- Community members also benefitted from virtual training sessions on advocacy and media publishing.
- GBV awareness sessions were conducted with staff of MACORP and Express International.
- We were engaged to facilitate sessions for private farmers organized by WUSC CARIBBEAN Sustainable Agriculture in the Caribbean Project.
- Three radio/television interviews were done during which our work and services and the issue of domestic violence in Guyana were discussed.
- We also participated in interviews with and provided information for students of the University of Guyana and other tertiary institutions.

Documents developed and disseminated

- “MASSAVE” poster and brochure developed and disseminated to barbershops, hockey and football clubs and other locations within regions 4, 5 & 6.
- Booklet, flash cards and manual produced for working with youths
- Audio visual presentations on domestic violence and sexual and reproductive health produced and disseminated via Facebook.



Male staff of MACORP showcasing “MASSAVE” poster

Section of participants at Mon Repos – Lusignan GBV Training



Participants at GBV focus group discussion

MASSAVE

MEN ARE STANDING STRONGLY AGAINST VIOLENCE EVERYDAY



**THESE HANDS WERE MADE TO
CREATE NOT VIOLATE**



**I CHALLENGE THE TRADITIONS
WITH FRESH VIEWS
OF EQUALITY**



**WE CAN BE EQUAL AND DIFFERENT
YET LOVING
AND RESPECTFUL**



**I VALUE OUR WOMEN AND
GIRLS, I SPEAK UP WHEN
OTHERS DO NOT**



**I AM MASCULINE AND
MY MASCULINITY IS
NOT TOXIC**



Caribbean Family Planning Affiliation

Accredited
Member of



IPPF

International
Planned Parenthood
Federation



Call Help & Shelter's hotline on 613 1758, 613 1811 or GRPA on 225 3286

16 DAYS OF ACTIVISM AGAINST GENDER BASED VIOLENCE

Help & Shelter received support from the Caribbean Family Planning Affiliation for a specific activity, which targeted men as advocates against violence.

Theme: Men in action advocating against violence and understanding their sexual reproductive needs and responsibilities

Activities

- Galvanized men to action and advocacy around GBV & SRH/R issues.
- Increased awareness of prevention strategies through media messages for the prevention of GBV and support for women and girls- survivors of SGBV.
- Dissemination of poster/ brochure/ T-shirts reflecting male support for the elimination of violence against women and girls.
- Sports groups and corporate offices sensitization sessions conducted
- Focus group discussions with men & boys
- 187 men were engaged directly via the activities

Other significant days observed

- International Women's Day on 8th March, 2021
- International Men's Day on 19th November, 2021
- International Human Rights Day on 10th December, 2021



STATEMENT BY HELP & SHELTER TO MARK 16 DAYS OF ACTIVISM AGAINST GENDER-BASED VIOLENCE 2021

This year the 16 days of activism for the elimination of violence against women is observed under the theme "Orange the World: End Violence against Women Now!" Although it has been a challenging year. Help & Shelter has been resolute in our efforts of responding to the needs of women and girls- survivors of violence and the prevention of the various forms of violence.

The impact of Covid-19 cannot be overstated, unfortunately measures put in place to combat this Pandemic has resulted in the loss of employment, increased isolation, increased use of drugs and alcohol as coping measures, greater financial need and dependency among other factors which has contributed to not only an increase in the use of and threat of violence but also many suffering in silence without an opportunity to reach out for help.

Help & Shelter has recorded a slight decrease in its face to face client intakes but over 100% increase in hotline calls for the year. Our Shelter owing to safety restrictions has had to reduce its intake. In our public education we were able to engage communities through the use of social media and other platforms, continuing to raise awareness providing training and other support measures such as dissemination of posters, booklets, referral information and brochures focused on response and referrals for GBV issues.

In light of recent reports in the media which indicated that the courts received over 3000 reports of gender-based violence, Help & Shelter reaffirms its commitment to offering confidential psychosocial support to women and girls-survivors of violence which includes court support, shelter/safe space accommodation, face to face and hotline counselling services. We urge all individuals to advantage of these services that are offered free to the public.

We remain hopeful that gender-based violence can be reduced if not eliminated if more men are involved in the process; are educated and or better informed on the subject as revealed in recent discussions held with men.

H&S continues to engage at this level and therefore encourage referrals from the various agencies and authorities engaging male perpetrators of the various forms of violence. Also, to remind men and boys that its necessary and acceptable to seek help if you have issues addressing anger and do not have knowledge of handling conflicts apart from the use of violence.

We reiterate our gratitude to Government of Guyana, the Spotlight Initiative, other funders, the private sector and the public for their continued support of our efforts in combating all forms of violence against women and girls.

COMPLETED PROJECTS

UNICEF Project (Spotlight)

Title

Support, public education and referral for survivors/victims of GBV/DV and child abuse during the Covid 19 Pandemic through strategic community-based action.

Communities

The project was implemented in Mon Repos /Good Hope and Grove/Diamond in Region 4. Implementation began in 2020 and final activity was completed in February 2021.

Project activities/results

- Needs assessment surveys were conducted in both catchment areas with 40 children (20 from each community) and 38 adults.
- Data was analyzed and reports were compiled.
- A three-day remote training workshop addressing domestic violence, child abuse, engaging perpetrators and Domestic Violence and Protection of Children Acts, was conducted with stakeholders within the catchment communities.
- An evaluation report was compiled.
- A WhatsApp group was established with community stakeholders.
- 22 persons were trained (20 females & 2 males)
- 70 posters, 200 + brochures, 100 referral cards, and 30 booklets were produced and distributed.
- 120 + persons reached face to face and by telephone



Participants
at GBV
awareness
sessions –
Goodhope
Learning
Centre

Accountability Score Card Project - UNWomen

Title: Assess National Capacity to Prevent Violence Against Women and Girls

Project objective

To strengthen technical capacities of CSOs through collaborative mechanisms and partnerships to design appropriate public accountability frameworks (accountability scorecards) for Elimination of Violence Against Women and Girls (EVAWG) legislation, policies and related services.

Project duration: December 2020 - June 2021

Checklist of project activities

- Identify CSO and other agencies to participate in formulating and using accountability scorecards
- Develop and test accountability scorecards for user friendliness and relevance in keeping with project objectives
- Identify trainers to deliver training for CSOs in use of accountability scorecards
- Conduct training for CSOs in use of accountability scorecards using Zoom and other online platforms as necessary
- Test accountability scorecards

Results

Due to the pandemic and many associated challenges the project was affected by delays and a no-cost extension was obtained.

14 participants trained in regions 4, 5, 6, 10

- 50 ASC NGO questionnaires administered in regions 3, 4, 6, 10,
- 50 client assessment forms completed in regions 3, 4, 6, 10
- 50 ASC police stations questionnaires administered in regions 3, 4, 6, 10
- 1500 brochures distributed in regions 3, 4, 6, 7, 8, 9 & 10
- 150 handbooks on the Sexual Offences Act for NGOs distributed in regions 3, 4, 6, 7, 8, 9, 10
- 63 representatives of NGOs interviewed by telephone in regions 4, 5, 6, 10
- 69 persons from regions 4, 5, 6, 10 interviewed face to face.

Spotlight Initiative Project

Title

GBV awareness raising and referral of survivors of DV and GBV, incorporating youth-based action for peer support during the COVID-19 pandemic

Project duration: October 2021 - February 2022

General objectives:

- Appropriate programmes at the community level developed to address root causes of family violence, tailored to out-of-school youth,
- Community advocacy platforms established to promote gender-equitable norms, attitudes and behaviours, including in relation to women and girls' sexuality and reproduction, self-confidence and self-esteem.
- Community leaders, stakeholders and youths equipped to respond to GBV/DV and child abuse issues within the communities
- Adolescent groups established to address harmful social norms and gender stereotyping

Key project activities

- Two sessions conducted with out of school youth.
- 2 audio-visual productions developed and broadcast on social media
- Manual ("Adolescent/Youth Peer Education Manual") developed and used by youths to engage peers
- 25 youths received advocacy and media training
- Poster, booklets and referral cards (100 of each) printed and distributed within communities
- 25 community stakeholders trained
- 10 females and 10 children referred for psychosocial counselling
- Improved community knowledge in preventing and responding to GBV, inclusive of DV and Child Abuse, as well as SRHR.
- IEC materials published online
- Boosting Facebook page with GBV/DV, SRH & CA prevention messages

Extended project activities

A no-cost extension was applied for and secured, to allow for project activities affected by the Christmas season, to be implemented in 2022 beyond the original February 2022 project end date.

CUMULATIVE STATISTICS AS OF DECEMBER 2021

Face-to-Face Counselling

One hundred and sixty-nine persons received face-to-face counselling during the year. Of these, 22 males and 91 females received spousal abuse counselling, 8 males and 21 females received intra-family abuse counselling and 8 males and 18 females were counselled for other DV-related issues, bringing the total number of persons who have received counselling at the crisis centre to 12,457.

Hotline Counselling

- **Office**
Six new calls were received, all from females.
- **Toll-free Hotline**
One hundred and sixty calls were received from ninety-five new callers. Of these, 11 were from males and 84 from females.
- **Bi-Lingual Hotline**
Nine hundred and twenty-one calls were received. Of these two hundred and ninety-three were from new client callers of these 43 were males and 250 were females.

Public Education

Two hundred and eighty people were reached through public education, awareness sessions and community engagements, 50+ persons through online sessions and in excess of 20,000 persons through radio, TV and Facebook postings. At 31 December 2021, the total number of persons physically engaged was 51,963.

Court Support

114 court appearances were made on behalf of clients and 12 new clients accessed the service. This brought the total number of court support clients to 1004.

Client referrals

One hundred and eighty-two referrals were made through face-to-face counselling, the toll-free hotline and bi-lingual services, bringing the total number of persons referred to 1,859.

Facebook Clients

Ninety-two persons received assistance via Facebook for advice, referrals and counselling as their situation required. Total number of engagements at end of 2021 stood at 350.

Shelter Services

Sixty-five new clients were accommodated at the shelter. Of these 35 were children (boys and girls) and 30 were adult females. The total number of persons who had received shelter services up to 31 December 2021 was at 1,805.

Counselling		Public Education	
<i>Face to face</i>	<i>Hotline</i>	<i>Directly</i>	<i>Indirectly</i>
169	1087	50+	20,000
Court Support		Client Referrals	
114		182	
Facebook Clients		Shelter Services	
92		65	

NETWORKING

Help & Shelter continued its active membership of the National Task force for the Prevention of Sexual Violence. Due to the challenges posed by the Covid-19 pandemic at a national level there were few meetings for 2021.

Help & Shelter attended all meetings with the partners of the NTIP networking group. The group through its membership of over 10 NGOs provided support, public education and advocacy initiative for the elimination of trafficking in persons in Guyana.

Help & Shelter continued to be a member of the ministerial task force to address Trafficking in persons and significant contributions to the National Action Plan for the Prevention & Response to TIP in Guyana.

Help & Shelter representatives continued to attend meetings of the Guyana Equality Forum (GEF), a network of civil society organizations working cohesively to achieve equal rights and justice for all Guyanese. GEF was formed as a collaborative response to addressing human rights abuses against sexual and gender minorities in Guyana. Help & Shelter has been a member for a number of years and has collaborated in raising awareness of SGBV, DVA and SOA and on advocacy actions against human rights violations and sexual discrimination against members of the LGBTI community.

The Office of the First Lady and Help & Shelter collaborated on a scholarship initiative as a result of which 7 clients were able to receive training at Carnegie School of Home Economics

Help & Shelter participated in an engagement conducted by International Organization on Migration in the launching of the Migrant Profile Platform - Promoting Evidence-Based Policy Making

In observance of International Women's Day, Help & Shelter collaborated with the Ministry of Human Services & Social Security at an event at the Author Chung Convention Centre.

Covid-19 PROTOCOLS

The strict measures to address the pandemic instituted in 2020 continued throughout the year.

Facemasks were mandatory for all staff and clients at the crisis centre and the shelter.

Testing and sanitization practices were implemented and required strict adherence.

Two members of staff worked from home while staff rotation continued for counsellors and accountant and coordinator worked in office daily. All staff were advised to be fully vaccinated or to provide a negative test every 2 weeks.

Arrangements were made for unvaccinated clients referred to the shelter to be vaccinated at the earliest possible time.

Washing of hands/ sanitization and temperature testing at the entrances to our locations was mandatory. Counters and desks and frequently touched surfaces were regularly sanitized and the floors were frequently mopped with disinfectants.

A Covid-19 Protocol was prepared and adopted drafted and all staff were required to sign it. All referring agencies were also briefed on the implementation of the protocol.

Towards the end of the year, although the number of cases and fatalities lessened all protocols and practices remained in place at the crisis service and shelter.

Colin Marks

CONCLUSION

Covid – 19 tested our resilience and commitment to continue to provide our quality hallmark services and keep our doors open.

Operating in a pandemic, we recognised that intervention strategies to eliminate violence against our women and children became very limited as many probably suffered in silence without being able to reach out for help. This resulted in a decrease in our face-to-face client intake. But not surprisingly we saw an increase in hotline calls.

Programmes were affected and targets became unrealistic, especially in relation to public education and advocacy.

The shelter had to reduce its intake of clients due to pandemic restrictions. We had to seek innovative ways of reaching those that needed our services and at the same time engaging communities through the use of social media and other platforms to continue with the efforts to raise awareness and provide supportive and coping mechanism measures.

As we continued to deal with the challenges of Covid – 19, we were met with another challenge to keeping our services accessible. The number of migrants from Venezuela who are in need of our services increased resulting in our retaining the full-time services of a Spanish-speaking psychosocial counsellor for our hotline counselling.

We also recognize that the need for support services to influence and change specific behavioural patterns that contributes to domestic violence may be greater, than initially thought and that collaboration with other partner agencies and sustainable programmes were needed now more than ever to address the multiple, complex, pervasive and chronic social issues.

Sustainable Development Goal (SDG) 5.1 speaks to ending all forms of discrimination against women and girls everywhere and 5.2 to eliminating all forms of violence against all women

and girls in the public and private spheres, including trafficking and sexual and other types of exploitation. We at Help & Shelter continue to be committed in assisting to achieve this goal by maintaining and providing quality services.

In closing, I would like to reiterate that we cannot do this alone and are extremely grateful to our dedicated staff, volunteers, partners and supporters. We have managed to keep our doors open, with limited resources and maintain all our services free of cost.

Pamela Nauth

FINANCES

Our 2021 budget subvention was considerably less than requested, necessitating significant budget adjustments, but we continued to be most grateful for our line item in the national budget, without which we would not be able to survive.

The donation boxes in several supermarkets continued to provide a welcome addition to our income, thanks to Desiree Ramdeen, who continued to run the operation.

We are as ever grateful for the regular donations received from some private businesses and donations in cash and kind from individual supporters.

There were no significant changes in fixed assets during 2021.

Our audited financial statements and auditors' report thereon are on **pages [to be checked and edited]**

As always, we strove to maintain high standards of financial accountability and transparency throughout the year.

AUDITED STATEMENTS

HELP AND SHELTER INC.
FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2021



Nizam Ali & Company
Chartered Accountants

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Georgetown

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INDEPENDENT AUDITOR'S REPORT

To the Members of Help and Shelter Inc.

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Help and Shelter Inc., which comprise the statement of financial position as at December 31, 2021, and the statements of income and expenditure, other funds and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements, present fairly, in all material respects, the financial position of the company as at December 31, 2021, and of its financial performance and its cash flows for the year ended in accordance with International Financial Reporting Standards for Small and Medium-Sized Entities (IFRSs for SMEs).

Emphasis of Matter

Without qualifying our opinion, we draw attention to note 1.1, which explains that the company's ability to continue as a going concern is dependent on ongoing contributions from the Government of Guyana, other funding agencies and donations.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the company in accordance with the International Ethics Standards Board of Accountants' Code of Ethics for Professional Accountants (IESBA Code) together with the ethical requirements that are relevant to our audit of the financial statements in Guyana, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Going Concern

The Company's financial statements have been prepared using the going concern basis of accounting. The use of this basis of accounting is appropriate unless management either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so. As part of our audit of the financial statements, we have concluded that management's use of the going concern basis of accounting in the preparation of the company's financial statements is appropriate.

Going concern, continued

Except as described in Note 1.1, management has not identified any further material uncertainty that may cast significant doubt on the entity's ability to continue as a going concern. Based on our audit of the financial statements, we also have not identified further material uncertainty. Neither management nor the auditor can guarantee the company's ability to continue as a going concern.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with IFRS for SMEs, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

Auditor's Responsibilities for the Audit of the Financial Statements, continued

- Conclude on the appropriateness of management's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the company to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the company audit. We remain solely responsible for our audit opinion.

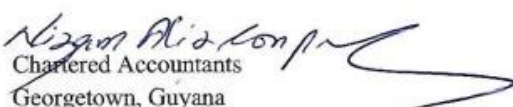
We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We are also required to provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period.

Report on Other Legal and Regulatory Requirements

The financial statements comply with the requirements of the Companies Act 1991.

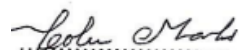

Chartered Accountants
Georgetown, Guyana

December 15, 2022.

Help and Shelter Inc.
Statement of Financial Position
As at December 31, 2021
With comparative figures for 2020
(Expressed in Guyana dollars)

	Notes	<u>2021</u> \$	<u>2020</u> \$
ASSETS			
Current Assets			
Cash resources	3	19,202,891	15,188,693
Other assets	4	-	250,000
		<u>19,202,891</u>	<u>15,438,693</u>
Working Capital		19,202,891	15,438,693
Property, plant and equipment	2	<u>72,239,110</u>	<u>72,116,660</u>
		<u>91,442,001</u>	<u>87,555,353</u>
REPRESENTED BY:			
General fund			
Balance - January 1		82,191,501	78,913,587
Surplus		2,092,093	3,277,914
Balance - December 31		<u>84,283,594</u>	<u>82,191,501</u>
Other Funds			
UNICEF		1,445,664	428,165
Canada		706,356	706,356
UNTF EF		4,702	4,702
UNTF Spotlight		1,685	224,629
		<u>2,158,407</u>	<u>1,363,852</u>
Current liabilities			
Loan payable		5,000,000	4,000,000
		<u>5,000,000</u>	<u>4,000,000</u>
		<u>91,442,001</u>	<u>87,555,353</u>

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, 2021
With comparative figures for 2020
(Expressed in Guyana dollars)

	<u>2021</u>	<u>2020</u>
	\$	\$
Income:		
Grant income	7,355,950	14,500,917
Government subvention	56,668,267	43,399,345
Donations	1,907,178	5,132,830
Deed of covenant	-	500,000
Bank interest income	296,861	105,028
Project income	143,000	
	<u>66,371,256</u>	<u>63,638,120</u>
Deduct		
Expenditure:		
Employment costs	37,023,213	35,378,271
Stationery and office supplies	4,964,708	6,279,889
Meals and refreshments	2,952,075	3,503,735
Travel and transport	6,000,658	6,651,097
Mobilisation fees	-	987,000
Training materials	1,224,440	995,095
Telephone	2,228,023	1,599,816
Security	1,410,467	1,180,481
Insurance	114,476	217,134
Bank charges	155,964	145,322
Repairs and maintenance	8,205,139	3,422,366
	<u>64,279,163</u>	<u>60,360,206</u>
Surplus	<u>2,092,093</u>	<u>3,277,914</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, 2021
(Expressed in Guyana dollars)

	Balance at 1/1/2021	Funds received during the year	Expenses paid during the year	Transfer	Balance at 31/12/2021
	\$	\$	\$	\$	\$
Government Subvention	-	56,668,267	(56,668,267)	-	-
Canada Project	706,356	-	-	-	706,356
Unicef	428,165	4,281,194	(3,263,695)	-	1,445,664
UNFPA EF	4,702	-	-	-	4,702
UNFPA Spotlight	224,629	15,000	(237,944)	-	1,685
	<u>1,363,852</u>	<u>60,964,461</u>	<u>(60,169,906)</u>	<u>-</u>	<u>2,158,407</u>

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, 2021
With comparative figures for 2020
(Expressed in Guyana dollars)

	2021 \$	2020 \$
Cash flows from operating activities		
Net surplus	2,092,093	3,277,914
Adjustments for:		
Working capital changes		
Change in other assets	250,000	(180,000)
Net cashflow from operating activities	2,342,093	3,097,914
Cash flows from investing activities		
Purchase of equipment	(122,450)	(681,690)
Net cash used in investing activities	(122,450)	(270,748)
Cash flow from financing activities		
Loan drawdown	1,000,000	4,000,000
(Decrease) increase in other funds	794,555	(4,469,865)
Net cash from financing activities	1,794,555	(469,865)
Net decrease in cash and cash equivalent	4,014,198	1,946,359
Cash and cash equivalent - January 1	15,188,693	13,242,334
Cash and cash equivalent - December 31	19,202,891	15,188,693
Comprised of:		
Cash in hand	3,990	9,009
Cash at bank	19,198,901	15,179,684
	19,202,891	15,188,693

Help and Shelter Inc.
Notes to Financial Statements
December 31, 2021
(Expressed in Guyana dollars)

1.1 Incorporation

Help and Shelter Inc.(formerly Help and Shelter Limited) was incorporated on November 24, 1994 under the Companies Act 89:01 as a company without share capital. The Company obtained a Certificate of Continuance on November 8, 1995 in accordance with the Companies Act 1991.

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 SMEs) 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 December 15, 2022.

(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.

Help and Shelter Inc.
Notes to Financial Statements
December 31, 2021
(Expressed in Guyana dollars)

2. Property, plant and equipment

	Land	Buildings	Office furniture & equipment	Total
	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>
Cost				
January 1, 2021	3,500,000	54,250,000	14,366,660	72,116,660
Additions	-	-	122,450	122,450
December 31, 2021	<u>3,500,000</u>	<u>54,250,000</u>	<u>14,489,110</u>	<u>72,239,110</u>
Net Book values				
December 31, 2021	<u>3,500,000</u>	<u>54,250,000</u>	<u>14,366,660</u>	<u>72,116,660</u>

3. Cash resources

	<u>2021</u>	<u>2020</u>
	<u>\$</u>	<u>\$</u>
Petty cash- Shelter Subvention	3,990	9,009
H&S Current A/C # 651-741-1	761,793	788,793
Unicef A/C 651-526-6	1,445,664	429,359
H&S Current A/C # 653-128-9	3,488,935	(1,300,202)
H&S BCM # 484-185-4	1,991,999	14,184,220
NBS Save and Prosper A/C	11,435,500	249,183
Republic Bank AC#6517957	68,823	599,000
Republic Bank AC#24944	1,685	224,629
Republic Bank AC #24936	4,502	4,702
	<u>19,202,891</u>	<u>15,188,693</u>

Help and Shelter Inc.
Notes to Financial Statements
December 31, 2021
(Expressed in Guyana dollars)

	<u>2021</u> \$	<u>2020</u> \$
4. Other receivables		
Staff Loan	-	250,000
	-	250,000

5. Financial Instruments

The company's financial instruments comprise of cash and bank balances, accounts receivable, accounts payable and accrued charges

(i) Credit Risk

Credit risk on the other receivables is limited as other receivables are shown net of provision of bad debts. Management believes that there is no additional risk beyond amounts provided for collection losses.

(ii) Liquidity Risk

Liquidity risk is the risk that the company is unable to meet its payment obligations associated with its financial liabilities when they fall due. Prudent liquidity risk management implies maintaining sufficient cash and cash equivalents and availability of funds through an adequate amount of committed credit facilities.

(ii) Fair values

The fair values of cash and bank balances, other receivables, accounts payable and accrued charges are not materially different from their carrying amounts.

