



Help & Shelter

ANNUAL REPORT

2022



A LIFE FREE OF VIOLENCE IS EVERYONE'S RIGHT

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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

Denise Dias	–	Chairperson
Josephine Whitehead	–	Vice Chairperson
Pamela Nauth	–	Secretary/Treasurer
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/M & E/Statistics Officer
Niveta Shivjatan	–	Accountant
Jacqueline Success	–	Office Assistant
Shonette Yhap	–	Cleaner
Elizabeth Ortega	–	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
Eugiene George	–	Cook
Judith Melville	–	Security

OUR STEADFAST ACTIVE VOLUNTEERS

Selina Lepps
Tracey Henry
Lawrence Hannays
Venus De Freitas
Charmaine Joseph
Nolle Stephen
Gomatie Motie

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 2022.

SUMMARY OF SERVICES

Face-to-face Counselling

During 2022, 333 clients received face-to-face counselling, 169 of whom were new clients and 164 existing clients who returned for follow up counselling.

Facebook Clients

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

Public Education

We reached 596 persons directly through public education in the form of workshops, community engagements and awareness sessions, and over 2,000 indirectly through Facebook posts and radio & TV ads.

Hotline Counselling

81 new calls were received via our landline and toll-free service. Additionally, the bi-lingual hotline recorded 158 new calls.

Court Support

20 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

Dear All,

After the myriad challenges of the Covid-19 pandemic in 2020 and 2021, we were able to relax our stringent protocols during 2022 while still maintaining sensible precautions.

But while the pandemic began to assume somewhat less importance, the scourge of violence continued to run rampant in Guyana, giving rise on occasion to feelings of despair at our seeming inability to prevent the brutalization of (mainly) women and children.

We nevertheless persisted, and every client we helped to deal with the trauma of abuse and/or provided with a safe place for herself and her children made all the work worthwhile.

We have in previous years bemoaned 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 but there was some room for optimism towards the end of the year when domestic violence and sexual offences task force meetings were finally held.

Due to stringent budgetary measures, we were able to increase salaries for the first time in some years, albeit by a smaller amount than our staff, many of whom have been with us for a long number of years, abundantly deserved.

As we looked forward to 2023, we hoped that our subvention would be increased to enable us to meet at least some of the numerous requests for counselling and public education sessions outside of Georgetown and to effect much needed repairs and renovations at the crisis service and the shelter.

As ever, our sincere gratitude goes to everyone who helped us in any way with our work during 2022.

Josephine Whitehead

COUNSELLING REPORT

As service providers, Help & Shelter Counsellors continued to work in keeping with core values, ethical principles, and guidelines with the focus on the best interest and confidentiality of clients.

Continuing services provided were face to face, Facebook, hotline, bilingual hotline, court support and psychosocial counselling. We also provided referrals to governmental and non-governmental agencies as required.

Through referrals and many of our clients were successful in obtaining divorces, maintenance orders, protection orders and police assistance with leaving their abusive environment. Clients also had their basic needs met from referrals to other organisations.

The needs of our clients and their best interests are always our front and centre and our counsellors have expertise in working with specific presenting issues and/or in offering treatment approaches.

Our court support counsellors continued to do an admirable job in ensuring clients received the necessary support and counselling during court proceedings.

Hotline and Facebook counsellors referred clients to the various organization for help and followed up, making direct contact, with referral organisations to expedite the process.

The bilingual counsellors not only counselled Spanish speaking clients but helped them with other needs, such as translation of documents.

During the year, counselors received training and supervision from the counselling supervisor and guidance and encouragement on self-care and burnout to be effective in our daily work with clients.

Four clients had the opportunity to complete skills training at the Carnegie School of Economics and one was able to access a small grant from the Small Business Bureau and started her business. Counsellors believed that in addition to receiving counselling, skills training is a tangible form of empowerment, necessary for the development of marketable skills.

Throughout the year our team of counsellors worked in the best interest of our clients and will continue to do so as change and support agents.

Shondelle Branche

SHELTER COMMITTEE REPORT

Throughout 2022, the shelter committee, although few in number, oversaw the shelter operating at full capacity with some post-pandemic precautions still in place to keep staff and residents safe.

Having a safe place to go to is key to many survivors' ability to leave an abuser, obtain or maintain employment, enroll their children in school, and obtain the stability they need.

We continue to strengthen, intensify and build our networks in developing pathways for the personal growth of our clients, linking them to livelihood opportunities and training programmes with local stakeholders and partners.

After 25 plus years our shelter shows signs of wear and tear, which is not surprising given the number of clients accessing our services. As a result, the shelter committee had to strategize and explore avenues for replacing furnishings and effecting such minor renovations and repairs as our resources allowed.

Thanks to the particular efforts of Denise Dias and Selina Lepps, our clients benefitted from a benab, a play area an improved kitchen, wash bay and bathroom facilities.

It has been a joy to watch the journey of some extraordinary clients, who have shown wisdom well beyond their years when dealing with very complex challenges. Seeing the pride on clients' faces when their efforts result in securing a job and their own place to call home is what makes what we do so worthwhile.

Four of our clients completed courses at the Carnegie School of Home Economics thanks to the First Lady's Scholarship Fund and one of our young mothers did a Nursing Care Programme at St. Joseph Mercy Hospital.

Regular individual, group counselling and parenting sessions continued throughout the year.

Our counsellors and consultant were instrumental in assisting clients in making informed decisions and developing a roadmap/care plan for achievable short and long-term goals.

It is through the commitment, dedication, passion, skill and drive of our staff and volunteers that we continue to build on what we have and the right for clients to a safe home.

Pamela Nauth
Shelter committee member/Director/Consultant

PUBLIC EDUCATION

In 2022, with the relaxation of the Covid 19 protocols, we returned to face- to-face public education activities. The team resumed its normal activities with significant focus on the UNICEF Spotlight funded project which was implemented in the Grove Diamond and Mon Repos Lusignan communities. The also provided consultancy services to the National Coordinating Coalition on GBV's training for police officers and medical personnel in six regions, which commenced in June and concluded in October 2022. The team began implementation of the UNFPA CANADA - EQUAL SRHR project activities in October in Regions 1 & 9. (see Projects for details). Below is a brief summary of some activities conducted in addition to projects cited.

Surveys

- The pub ed team in collaboration with volunteers conducted short surveys in Essequibo and Berbice focusing on finding out the communities' awareness of gender-based violence and response.

Training & Awareness Sessions

- GBV awareness sessions with the Express Group of Companies
- GBV awareness sessions at schools, church and youth groups
- Radio interviews on the services offered by Help & Shelter
- Television interview on the observance of international Men's Day
- Interviews with GBV perpetrators for the purpose of video production for human-interest stories and the virtual knowledge platform of the Caribbean Observatory on Sexual and Reproductive Health and Rights
- ASC training for interviews with police and health centres
- Sensitisation session for residents of Toevlugt - Patentia - World University Services of Caribbean/Canada
- Participated in IDEVAW activities including an exhibition for Venezuelan migrants

Documents developed and disseminated

- Sexual and gender-based violence manual and PowerPoint presentation for training of police officers and nurses
- Psychological first aid PowerPoint presentation for community stakeholders and frontline workers
- Development of IEC materials including SAFETY poster, audio-visuals and helping agency referral cards for social media.

Workshops/Trainings/Seminars Attended

- Working group meeting for the Multi-Country Study on the Economic Cost of VAWG
- GBV Administrative Data Management - Spotlight
- Men as Partners/GBV Research-Messaging
- Guyanese Men Can - Disrupt Tolerance for Violence in Commemoration of the 16 Days of Activism Against GBV
- Preliminary knowledge building round table on experiences in civil society work with men and boys to deal with GBV in Guyana.



Scenes from some of the 2022 public education workshops/sessions



Are you experiencing abuse and fear that you and your children can be seriously harmed?
Here are some things to consider.



Seek help at your local helping agency or talk to a counselor

Find a safe space or shelter away from your current location or residence



Have a plan in place for your safety

For assistance or more information call our hotline: 6131758, 6333788 or 6082097, 6082096 (bilingual) or message us at www.facebook.com/handsgy



In partnership with
Canada



"A life free of violence is everyone's right"

STATEMENT BY HELP & SHELTER TO MARK 16 DAYS OF ACTIVISM AGAINST GENDER-BASED VIOLENCE 2022

The theme for this year's observance of international day for the elimination of all forms of violence against women and girls "UNITE! Activism to end violence against women and girls" comes on the heels of Guyana experiencing the highest number of femicides [31 reported] in a year according to our records. This raises some very onerous questions; are we working to prevent or are we just comfortable with reporting deaths of women and occurrences of violence as a nation? have we become desensitized to an imminent crisis?

The official UN commemoration of the 16 days states ...gender-based violence against women and girls in all our diversity is not only preventable, it must urgently be prevented. It also encourages the mobilization of more people to support efforts in ending violence against women and girls.

Noting this, we are reminded that engaging men and boys is a key factor in prevention given that they are in the majority perpetrators of serious acts of violence. Our public education outreaches with essential services workers revealed that many (both males and females) tasked with helping others are suffering in silence, quoting a police officer "we got to help the public but we have domestic problems too and nothing is in place to help us." Among teenagers we observe a growing reliance on drugs and alcohol use as a coping mechanism and the choice of suicide as the only option for those affected by violence. We cannot ignore such cries. Prevention therefore requires that no one is left out, ignored or made to feel excluded from the conversation.

Our hope as we observe the 16 days is that all Guyanese give consideration to the perpetuation of violence and be determined to make salient efforts in not conforming to the use of violent and abusive behaviors but be involved in the efforts to prevent this scourge in our society.

To persons suffering in silence know that confidential psychosocial help is available, reach out to Help and Shelter.

In closing, we acknowledge the contributions of citizens, government of Guyana, funding agencies, public and private sector organizations, civil society organizations and fellow NGOs in 2022 and look forward to your continued support as we do our part in eliminating all forms of violence against women and girls.



Help & Shelter activities for the 16 Day of activism 2022 included:

- Public education messages on Facebook
- Orange our World activity at the Crisis Centre
- Corporate outreach
- Volunteer outreach in Berbice and Essequibo
- Interviews

Other Significant Days, Observed

- International Women's Day - 8th March, 2022
- International Men's Day - 19th November, 2022
- IDEVAW - 25th November, 2022
- International Human Rights Day - 10th December, 2022



Staff of the crisis centre took time out for a photo on International Day for the Elimination of Violence against Women 2022

COMPLETED PROJECTS

UNICEF Project (Spotlight)

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

Project cost: GYD 4 million

The project was implemented in communities in Mon Repos - Good Hope and Grove-Diamond in Region 4. The target communities. Implementation began in 2021 and a no-cost extension we obtained due to a shift in the start date, which was during the Christmas season, when community-based activities are affected with reduced responses obtained from community stakeholders. The final activity was completed in April of 2022.

Accomplishments

- Six awareness sessions were conducted with 67 out of school youths from the project communities including students of the Good Hope Learning Centre and the Grove Craft Centre.
- Twenty-eight persons received training in Advocacy and Media which covered the importance of story-telling, effective leadership communication and planning an advocacy campaign.



GBV session conducted with students of the Grove Craft Centre

- Over 300 in-school youths benefitted from awareness sessions addressing GBV, child abuse, sexuality, suicide and depression and other cross cutting topics.
- Dissemination of posters, booklets and referral cards
- Development of booklets and visual aids provided to action teams to aid their outreach efforts in their communities.
- Psychosocial support services provided to 10 women and 10 children.
- Referrals provided for nine persons to access additional services following counselling received at Help & Shelter
- Session with community stakeholders.

Canada - EQUAL SRHR Project / UNFPA - October 2022 - December 2023

The purposes of the project are: the establishment of safe spaces for women and girls and of community-based self-help groups, capacity building of community-based organizations, and the conduct of awareness campaigns and sensitisation (inclusive of translations of materials into Spanish and indigenous languages) as part of GBV prevention and response efforts

Project cost: \$ GYD 45 million

Specific objectives:

- Provision of psychosocial support services for survivors of GBV and individuals at risk of GBV, including Venezuelans and members of the Guyanese host communities.
- Capacity-building and skills training for prevention, protection, and response to GBV activities among Indigenous people Venezuelan migrants and host community members using cultural navigators/ bi-lingual counsellors,
- Provision of bilingual GBV hotline services for Spanish-speaking survivors of GBV and persons at risk of GBV provided via Help & Shelter's toll free 24/7 hotline service.
- Identification and training of regional focal points who will serve as intermediaries to link Venezuelan migrants and refugees, Indigenous peoples and members of host communities to the services.
- Establishment of at least one safe space for women and girls [in keeping with UNFPA's technical guidance] and services for survivors of GBV, including women and girls in need of such services from indigenous and hinterland regions, Venezuelan migrants and host communities.
- Capacity building of community-based organisations as well as community-based self-help groups

Accomplishments

The support of regional stakeholders was obtained.

Six focal point persons were identified and trained in psychological first aid and began providing awareness to residents and support to affected persons in the communities.

IEC materials were disseminated including SMS messages and PSAs for awareness raising about GBV prevention and response.

At the close of 2022 the project had engaged 84 persons through awareness sessions. Additionally, counselling was provided to 6 persons via the bi-lingual hotline and 5 females were referred for services not offered by Help & Shelter.

A building in Mabaruma Region 1 was identified for the establishment of a safe space, and at the end of the year we are awaiting approval from the funders to make this operational. Potential staff have been identified.

National Coordinating Coalition in collaboration with Help & Shelter

Help & Shelter entered into a contract with the National Coordinating Coalition (NCC) to provide gender-based violence training for police officers and nurses in five regions. Ten 2 days workshops were conducted at Leonora, Eve Leary, Anna Regina, Bartica and New Amsterdam police stations and for nurses at the NAPS building in Georgetown and the west Demerara, New Amsterdam, Bartica and Suddie hospitals respectively.

- The work began in June and was completed in October 2022.
- 127 police officers and nurses were beneficiaries of the training
- 1,524 units of IEC materials were disseminated to participants



Members of the Guyana Police Force who participated in GBV training organized by NCC and facilitated by H & S

STATISTICS

Face-to-Face Counselling

One hundred and sixty-nine persons received face-to-face counselling during the 2022. Of these, 30 males and 90 females received spousal abuse counselling, 5 males and 17 females received intra-family abuse counselling and 7 males and 20 females were counselled for other DV-related issues, bringing the total number of persons who have received counselling at the crisis centre to 12,617.

Hotline Counselling

- **Office**
6 new calls were received, all from females.
- **Toll-free Hotline**
114 calls were received from seventy-five new callers.
- **Bilingual Hotline**
158 new calls were received.

Public Education

Five hundred and ninety-six people were reached through public education, awareness sessions and community engagements in 2022, over 100 through online sessions and an estimated 2,000 persons through radio, TV and Facebook postings. At 31 December 2022, the number of persons physically engaged by Help & Shelter was 52, 574.

Court Support

Ninety-nine court appearances were made on behalf of clients and 20 new clients accessed the service. This brought the total number of court support clients to 1022.

Client referrals

Ninety-two referrals were made through face-to-face counselling, the toll-free hotline and bilingual services, bringing the total number of persons referred to 1,951.

Facebook Clients

One hundred and eight persons received assistance via Facebook for advice, referrals and counselling as their situation required. Total number of Facebook engagements at end of 2022 stood at 458.

Shelter Services

Ninety-three new clients were accommodated at the shelter. Of these 59 were children (boys and girls) and 34 adult females. The total number of persons who had received shelter services up to 31 December 2022 was 1,898.

NETWORKING

Help & Shelter networks with several local, regional, and international agencies including governments. We share knowledge and information when developing policies and collaborate on programme design, delivery, and implementation, shared lessons, and best practices.

In achieving our goals effectively, we work with partners who are aligned with our priorities, sharing ideas, expertise and other resources to maximize the impact of our service delivery and public education activities. We network with other agencies which have demonstrated their ability to deliver results aligned with our objectives, and which have strong local partnerships that support collaboration, capacity-building and sustainability.

In 2022 Help & Shelter continued to be an active member of the National TIP Task Force. The group with its membership of over 10 NGOs provides support, public education, and advocacy initiatives for the elimination of trafficking in persons in Guyana, to address and make significant contributions to the National Action Plan for the Prevention & Response of TIPs.

We also continued our representation of the Guyana Equality Forum (GEF), a network of 25 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. We have collaborated in raising awareness of SGBV, DVA and SOA and on advocacy actions against human rights violations and sexual discrimination against members of the LGBTIQ community.

The Office of the First Lady and Help & Shelter collaborated for the second time on a scholarship initiative with the Carnegie School of Home Economics Program of which 3 of our clients were beneficiaries.

Help & Shelter sits on the Justice Education Society (JES) Project advisory group, an organisation that focuses on strengthening justice for women and girls and indigenous peoples in Guyana.

As a member of the National Task Force for the Prevention of Sexual Violence, we assisted in crafting the Family Violence Bill 2022.

The Childcare and Protection Agency (CPA) engages us in periodical meetings as a referral partner based on our shelter services.

The Ministry of Parliamentary Affairs and Governance extended an invitation for us to make a presentation on Guyana's Anti-Corruption Framework, Transparency and Accountability at the Arthur Chung Convention Centre.

We remain committed to networking as it is integral to our service delivery and strengthens our development efforts. The connections bring trusted relationships and improve local knowledge with established infrastructure and shared resources. It provides us with valuable database to assist us in mobilizing quick responses to emerging issues, referral pathways and support.

CONCLUSION

2022 was another intense year as the global struggles consequent upon the COVID 19 pandemic still hovered over us. We attempted to anticipate, learn and adapt to combat these challenges. We forged ahead into post-pandemic recovery, encouraging all women to be stronger than ever in advocating for gender equality. Turning the challenges into lessons, we looked forward to 2023 and beyond with strengthened coping mechanisms.

Over the years, we have consciously responded to the unmet needs of our clients and invested energy and resources to ensure staff capacity-building by developing programmes to address the needs of those women most affected by domestic and gender-based violence, and trafficking in persons. 2022 was no different and we stayed focused, continuing to use alternative strategies developed during the pandemic, such as virtual meetings.

The team at Help & Shelter continues to be resolute in staying focused on our goals of advocating and creating awareness for gender equality and eliminating violence and discrimination against women and girls. We are driven by our passion for achieving our vision of everyone being able to live a life free of violence.

In addition to providing face-to-face, court support and 24-hour hotline counselling in both Spanish and English, we have invested in the personal growth and development of our clients by connecting them to parenting and soft skills training and livelihood opportunities.

Our work is made possible due to our annual government subvention, partners, donors, volunteers, the board of directors, and most of all the tireless work of our dedicated staff. To all of you much appreciation and gratitude as we look forward to your continued support in the future.

Pamela Nauth

OUR FINANCES

Once again, our 2022 budget subvention was considerably less than requested, necessitating the usual significant budget adjustments, but we managed due to prudent expenditure and regular budget tracking.

It is always worth repeating that our line item in the national budget is literally our lifeline. We are fortunate in receiving one-off or regular financial or in-kind donations from individuals and the business community, for which we are very grateful, but without our annual subvention we would not be able to keep the crisis service or shelter open.

During 2022 we continued to scrupulously prepare and submit quarterly financial (and M&E) reports to the Ministry of Human Services & Social Security and as in previous years, none of them were questioned.

There were the following changes in fixed assets in 2022:

• 1 HP Printer	\$ 23, 104
• 1 Acer Laptop	\$325, 540
• 2 Lasko Stand Fans	\$ 20, 000
• 1 Metal Filing Cabinet	\$ 50, 000
• 1 Executive Chair	\$ 53, 000
• 1 Supertonic 40" Flatscreen TV	\$ 37, 000
• 1 Milexus Mini Refrigerator	\$ 50, 000
• 1 Whirlpool Washing Machine	\$403, 642
• 3 Ceiling Fans	\$ 50, 000
• HP Officejet Printer/Fax/Seesaw/Swings	\$399, 000

Our audited financial statements and auditors' report thereon follow.

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, 2022**



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Chartered Accountants

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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, 2022, 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, 2022, 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

January 31, 2024.

Help and Shelter Inc.
 Statement of Financial Position
 As at December 31, 2022
 With comparative figures for 2021
 (Expressed in Guyana dollars)

	Notes	2022 \$	2021 \$
ASSETS			
Current Assets			
Cash resources	3	20,435,658	19,202,891
Other assets	4	350,622	-
Working Capital		20,786,280	19,202,891
Property, plant and equipment	2	72,641,560	72,239,110
		93,427,840	91,442,001
REPRESENTED BY:			
General fund			
Balance - January 1		84,283,594	82,191,501
Transfer from other fund		796,023	-
Surplus		7,640,363	2,092,093
Balance - December 31		92,719,980	84,283,594
Other Funds			
UNICEF		84,564	1,445,664
Canada		50,356	706,356
UNTF EF		4,702	4,702
UNTF Spotlight		568,239	1,685
		707,861	2,158,407
Current liabilities			
Loan payable		-	5,000,000
		-	5,000,000
		93,427,841	91,442,002

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, 2022****With comparative figures for 2021****(Expressed in Guyana dollars)**

	<u>2022</u>	<u>2021</u>
	\$	\$
Income:		
Grant income	6,733,956	7,355,950
Government subvention	56,000,039	56,668,267
Donations	4,054,090	1,907,178
Deed of covenant	700,000	-
Bank interest income	121,060	296,861
Project income	560,000	143,000
Volunteer's trust fund	357,126	-
	<u>68,526,271</u>	<u>66,371,256</u>
Deduct		
Expenditure:		
Employment costs	30,567,384	37,023,213
Stationery and office supplies	11,910,484	4,964,708
Meals and refreshments	3,718,331	2,952,075
Travel and transport	5,868,553	6,000,658
Training materials	706,610	1,224,440
Telephone	1,366,673	2,228,023
Security	202,270	1,410,467
Insurance	410,171	114,476
Bank charges	75,566	155,964
Fundraising expenses	2,938,268	-
Repairs and maintenance	3,121,598	8,205,139
Awareness sessions		
	<u>60,885,908</u>	<u>64,279,163</u>
Surplus	* <u>7,640,363</u>	<u>2,092,093</u>

Help and Shelter Inc.
Statement of Other Funds
For the year ended December 31, 2022
(Expressed in Guyana dollars)

	Balance at 1/1/2022	Funds received during the year	Expenses paid during the year	Transfer	Balance at 31/12/2022
	\$	\$	\$	\$	\$
Government Subvention	-	56,000,039	(56,000,039)	796,023	796,023
Canada Project	706,356	-	-	(656,000)	50,356
Unicef	1,445,664	-	(1,221,077)	(140,023)	84,564
UNFPA EF	4,702	-	-	-	4,702
UNFPA Spotlight	1,685	6,079,433	(5,512,879)	-	568,239
	2,158,407	62,079,472	(62,733,995)	-	1,503,884

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, 2022
With comparative figures for 2021
(Expressed in Guyana dollars)

	2022 \$	2021 \$
Cash flows from operating activities		
Net surplus	7,640,363	2,092,093
Adjustments for:		
Working capital changes		
Change in other assets	(350,622)	250,000
Net cashflow from operating activities	<u>7,289,741</u>	<u>2,342,093</u>
Cash flows from investing activities		
Purchase of equipment	(402,450)	(122,450)
Net cash used in investing activities	<u>(402,450)</u>	<u>(122,450)</u>
Cash flow from financing activities		
Loan repayment	(5,000,000)	1,000,000
Transfer from other fund to general fund	796,023	-
(Decrease) increase in other funds	(1,450,546)	794,555
Net cash from financing activities	<u>(5,654,523)</u>	<u>1,794,555</u>
Net increase in cash and cash equivalent	1,232,767	4,014,198
Cash and cash equivalent - January 1	<u>19,202,891</u>	<u>15,188,693</u>
Cash and cash equivalent - December 31	<u>20,435,658</u>	<u>19,202,891</u>
Comprised of:		
Cash in hand	46,724	3,990
Cash at bank	20,388,934	19,198,901
	<u>20,435,658</u>	<u>19,202,891</u>

Help and Shelter Inc.**Notes to Financial Statements**

December 31, 2022

(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,

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

These financial statements have been prepared under the historical cost convention. The preparation of financial

The estimates and underlying assumptions are reviewed by on an ongoing basis. Revisions to accounting estimates

These financial statements were authorised for issue by the Board of Directors on *31.12.22*

(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, 2022

(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, 2022	3,500,000	54,250,000	14,489,110	72,239,110
Additions	-	-	402,450	402,450
December 31, 2022	<u>3,500,000</u>	<u>54,250,000</u>	<u>14,891,560</u>	<u>72,641,560</u>
Net Book values				
December 31, 2022	<u>3,500,000</u>	<u>54,250,000</u>	<u>14,891,560</u>	<u>72,641,560</u>

3. Cash resources

	<u>2022</u>	<u>2021</u>
	<u>\$</u>	<u>\$</u>
Petty cash- Shelter Subvention	20,854	9,438
Petty Cash Office	25,870	-
H&S Current A/C # 651-741-1	550,350	2,925,602
Unicef A/C 651-526-6	84,564	840,246
H&S Current A/C # 653-128-9	2,358,968	116,254
H&S BCM # 484-185-4	7,620,297	2,149,208
NBS Save and Prosper A/C	* 9,206,591	7,201,586
Republic Bank AC#24944	<u>568,164</u>	<u>-</u>
	<u>20,435,658</u>	<u>13,242,334</u>

Help and Shelter Inc.
Notes to Financial Statements
December 31, 2022
(Expressed in Guyana dollars)

	<u>2022</u>	<u>2021</u>
	\$	\$
4. Other receivables		
Staff Loan	350,622	-
	<u>350,622</u>	<u>-</u>

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.

