

# HELP & SHELTER



## ANNUAL REPORT 2014

HOMESTRETCH AVENUE, GEORGETOWN, GUYANA, S. AMERICA

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## **INTRODUCTION**

Help & Shelter is a non-governmental organisation 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 and other information can be found on our web page at [www.hands.org.gy](http://www.hands.org.gy).)

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 staffers and volunteers.

Since its establishment in November 1994, Help & Shelter has become a recognised 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 their own life
- ✓ in equal rights of all human beings
- ✓ that no one has the right to be violent to another human being

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

The contributions of the following people to the work of Help & Shelter, whether in a voluntary or paid capacity, during 2014 is gratefully acknowledged:

### **Core personnel**

The following people work us with under contract on a full or part time basis as funding permits:

#### **At the crisis service**

Margaret Kertzious – Director/Coordinator  
Niveta Shivjatan – Director/Accounting Officer  
Kevin Massiah – Public Education Coordinator  
Petal Baboolall  
Carol Inniss-Baptiste  
Karen Shaw  
Shondelle Branche  
Danuta Radzik – M&E Officer  
Jacqueline Success – Office Assistant/Cleaner

#### **At the shelter**

Jacqueline Wilson - Manager

Genevieve Paul – Assistant manager  
Chabela Lord – Counsellor  
Venus de Freitas – Relief manager

### **Our board**

At our AGM held on 27<sup>th</sup> September 2014 a new board was elected as follows:

- Denise Dias – Chairperson
- Josephine Whitehead – Vice-chairperson
- Patricia Plummer – Treasurer
- Petal Baboolall
- Patricia Gray
- Pamela Nauth
- Isha Husain-Singh
- Margaret Kertzious
- Niveta Shivjatan
- Gaitrie Shivsankar (subsequently appointed Secretary)
- Yvonne Quintin

The following persons served as directors during 2014:

- Denise Dias
- Josephine Whitehead
- Patricia Plummer
- Selina Lepps
- Patricia Gray
- Pamela Nauth
- Isha Husain-Singh
- Homer Bowen
- Gaitrie Shivsankar
- Yvonne Quintin

### **Our volunteers**

Apart from core personnel and members of the board, the following people provided invaluable voluntary services to us during 2014:

- Linda Hustler
- Colleen Roberts
- Viola Andrews
- Bibi Arjune
- Vanessa Collymore
- Dianne Daly
- Gabriela Fernandes
- Beverly Gomes-Lovell
- Tessa Greene
- Lawrence Hannays
- Donessa Harry

- Eleen Haynes
- June Layne
- Selena Lepps
- Joveita London
- Roxanne Marshall
- Desiree Ramdeen
- Parbattie Ranglall
- Colleen Roberts
- Lambert Robertson
- Reneta Shipley
- Mavis Stephen
- Paula Thomas

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

### **The Crisis Service**

Throughout 2014 our core activities continued to be:

- The provision of face-to-face and hotline counseling
- The provision of in-court support to clients during legal proceedings
- The referral of clients to the Georgetown 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 & advocacy
- Training and upgrading of volunteers
- Strengthening existing networking and developing new linkages.

### **Counselling & In Court Support**

Our counsellors provided face-to-face counselling to a total of 264 new clients (192 females and 72 males) and a total of 109 people (87 female and 22 male) accessed counseling through the hotline service. **38** clients (35 F and 3 M) were assisted through the court process and 162 clients (146 female and 16 male) were referred to various agencies for appropriate assistance.

Magistrates continued to refer both perpetrators and victims to us for counseling with perpetrators automatically joining the weekly men's group sessions.

### **Why we counsel**

We believe that:

- ✓ Everyone has the right to share her/his feelings and not be violated by another
- ✓ When people explore their feelings, thoughts and actions they can make healthier choices for themselves
- ✓ We believe that positive responses to decisions made by oneself can increase self-esteem.

### **Public Education**

Our public education work included:

- ✓ Sessions with frontline workers in Regions 2, 3, 5 & 6
- ✓ Raising awareness of domestic, sexual and child abuse in schools, health centres and communities
- ✓ Providing training in domestic sexual and child abuse issues to members of the Guyana Police Force
- ✓ Facilitating or providing resource persons for seminars, workshops and other activities organised by educational, religious, community and other organizations and groups
- ✓ Using television and radio programmes to increase awareness of domestic, sexual and child abuse
- ✓ Producing and distributing leaflets and posters

**Our community facilitators during 2014 were:**

Kevin Massiah  
 Colin Marks  
 Linda Hustler  
 Danuta Radzik

**Training & Upgrading**

A group of new volunteers received orientation and training during the year and there were a number of upgrading sessions for staff members both in-house and organized by other agencies.

**Networking**

We continued to maintain and consolidate our relationships with a wide range of governmental and non-governmental organisations dealing with gender, violence and human rights issues. Networking partners included:

- Women’s Affairs Bureau – ongoing collaboration
- Probation & Family Welfare Department – mutual referral of clients
- Childcare & Protection Agency – mutual referral of clients vice versa
- Ministry of Health – training of medical staff on issues of domestic violence; participation in training sessions 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 – collaboration on advocacy and mutual referral of clients
- National Commission on Women – provision of data for report on the Legal Status of Women
- National Commission on the Rights of the Child – provision of data for report on the Legal Status of Children in Guyana
- Guyana Association of Women Lawyers – referral of clients needing legal representation
- Georgetown Legal Aid Clinic – mutual referral of clients.

- Guyana Association of Professional Social Workers – provision of resource persons/training activities/sessions
- Red Thread – collaboration on advocacy on social and legal issues.
- Food for the Poor – referral of clients to full fill their needs such as clothes, food and housing.

## Projects

### EU 2 - Promotion of Human Rights of Victims of Domestic & Sexual Violence and Child Abuse

This overall objective of this €119,782 3 year (July 2011-June 2014) project, which was co-funded by the European Union and Help & Shelter, was to improve the lives of women, children and men who are experiencing domestic and sexual violence and child abuse, and the specific objectives were the provision of services to victims/survivors of domestic and sexual violence and child abuse and advances in implementation of the National Domestic Violence Policy. Help & Shelter's co-funding was provided through fundraising events, by donations and through the support of the Concerned Citizens against Domestic Abuse (which also provided support for our Child Protection Project) the Government of Canada through the Canada Fund for Local Initiatives and the UK Foreign & Commonwealth Office through the British High Commission.

The main activities of the project were:

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 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.
4. Advocacy for advances in implementation of the National Domestic Violence Policy.

The main results of the project were: [edit as appropriate]

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

Counselling & Community Social Mobilisation – Supported by UN Women and Concerned Citizens Against Domestic Abuse (CCADA) which has supported us with co-funding for our EU child protection and human rights projects, is again providing valuable co-funding.

UN Women responded positively to our request for support to continue our counselling services after the end of the Help & Shelter/EU co-funded human rights project at the end of June 2014, and is providing GYD\$6,165,000 to largely cover the cost of 4 75%-time counsellors and social mobilization work in the West Bank Demerara communities of Patentia, Canal # 2 and Vive La Force for the period July 2014 to June 2015.

### UNFPA Family Planning

From August to November 2014 Help & Shelter is promoting family planning at the community level through individual and group outreach activities for women and men in in Sophia, Bell West, Goed Intent, Vive Le Force and Canal # 2 with the possibility of expanding to Wales & Patentia, and is referring community members to community health centres and clinics for family planning services.

### Help & Shelter/Rainbow House Sexual Violence Awareness Project

(Funded by the Canada Fund for Local Initiatives)

Help & Shelter has received funding of just over \$4.5 million for a 4 month project to work in partnership with Rainbow House to raise awareness for the prevention of sexual violence; through development, production and dissemination of IEC materials on sexual violence and capacity development training on sexual violence prevention, protection and prosecution for service providers and other stakeholders including members of the LGBT community in 4 regions.

Planned activities and expected outcomes are as follows:

- A user friendly handbook on the sexual offences Act 2010 will be developed which explains in simple language the main provisions of the SOA, tips on prevention of sexual violence, sexual violence & the LGBT community and what to do if sexually assaulted.
- A poster on sexual violence depicting the major types of sexual violence offences and tips on what to do if sexually assaulted.
- Airing of 3 one-hour live call in TV programmes on sexual violence prevention, SOA 2010 and rape culture on 3 TV stations
- Airing of 2 one-hour live call in television programmes to create awareness and sensitize the general public on the prevention sexual violence in relation to the LGBT community
- Development of PowerPoint presentations on types of sexual violence, rape myths and culture, SOA 2010 provisions, prevention, prosecution, and protection for capacity development training and dissemination to service providers for further action and information
- Organizing and facilitating of three (two-day regional training workshops in regions 2, 3, 5, 6 to raise awareness and build capacity of service providers, frontline workers, FBO's, NGOs and other stakeholders in the prevention, protection and prosecution of sexual violence
- Organizing and facilitating of two one-day regional training workshops to raise awareness, identify, recruit and build capacity of outreach peer educators on prevention of sexual violence in regions 2,3,5,6 in relation to SOA 2010
- M&E of IEC materials for educational value, relevance, appropriateness, acceptance, impact and evaluating of regional workshops for capacity development

### Community-Based Action: Violence against Women & Children (UNICEF)

Help & Shelter has received approximately \$4 million from UNICEF for a 6 month project, which is to be implemented in the communities of Good Hope, Stewartville and Uitvlugt between November 2014 and 30 April 2015.



- ✓ Drafting, consulting, agreeing and finalising community-based protocols for abuse prevention and response.
- ✓ Training on the use of the protocols (reporting, follow-up, documentation – including of lessons learned etc.).
- ✓ Establishment of community-based teams through social mobilization and awareness sessions on violence and abuse and parenting sessions for both rights holders and duty bearers in communities.
- ✓ Monitoring the use of the protocols e.g. through documentation of human interest stories, successes/challenges- including bottlenecks at national level, identification of critical cases for follow-up and use of violence related data for advocacy.
- ✓ Drafting community-based action plans (based on knowledge gained) for the protection, prevention and treatment of all matters related to the protocols. (Note that the action plans will include explicit reference to the plans).

### **The Shelter**

Shelter operations continued to be supported by the government of Guyana with a subvention of \$10m.

The shelter managers continued to receive the advice and guidance of the shelter committee in the running of the shelter and regular residents' evaluations, continued to be administered with a view to improvements in shelter operations being made when necessary.

During 2014, 33 adult female victims of domestic violence and their children (20 boys and 32 girls), and 14 victims (girls and women) of trafficking in persons were given refuge at the shelter. The length of stay ranged from 1 to 150 days. Shelter intake data for 2014 is available on our website

Efforts continued to be made to keep expenses to a minimum by soliciting regular donations of foodstuffs and other supplies from private enterprises, planting fruits and vegetables in the garden and through the hydroponic project supported by Partners of the Americas. Small scale poultry rearing was also continued with the aim of producing chickens and ducks for own use.

### **OUR STATISTICS**

We keep and regularly update statistics relating to the various aspects of our work and have periodic analyses prepared, all of which are available on our website.

### **FINANCES**

Our adherence to high standards of financial transparency continued. Our audited financial statements appear in Appendix I.

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



The only significant change in fixed assets during 2014 consisted of the acquisition of two printer/scanners for \$91,640.

**CONCLUSION**

2014 was another challenging year for Help & Shelter. The demand for our counselling and public education services stretched our financial and human resources but thanks to the funds provided through our projects and by the government, individuals and organisations and to the dedication of all who work with us, we ended the year reasonably confident that we could survive the challenges of 2015 and beyond.

# APPENDIX I

HELP AND SHELTER INC  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2014



## Nizam Ali & Company

Chartered Accountants

215 'C' Camp Street  
North Cummingsburg  
Georgetown

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### 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, 2014 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, 2014 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.


*Nizam Ali & Company*  
Chartered Accountants  
Georgetown, Guyana  
April 14, 2015

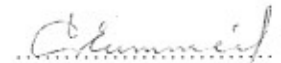
Help and Shelter Inc.  
Statement of Financial Position  
As at December 31, 2014  
With comparative figures for 2013  
(Expressed in Guyana dollars)

	Notes	<u>2014</u> \$	<u>2013</u> \$ <i>Restated *</i>
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash resources	3	15,703,785	9,794,077
Other assets	4	<u>1,139,356</u>	<u>4,652,419</u>
<b>Working Capital</b>		16,843,141	14,446,496
<b>Property, plant and equipment</b>	2	<u>67,416,582</u>	<u>67,149,782</u>
		<u>84,259,723</u>	<u>81,596,278</u>
<b>REPRESENTED BY:</b>			
<b>General fund</b>			
Balance - January 1		72,100,451	68,638,101
(Deficit) surplus		<u>(367,352)</u>	<u>3,462,350</u>
Balance - December 31		71,733,099	72,100,451
<b>Other Funds</b>			
Government Subvention		4,688,876	12,424,941
USAID GHARP		-	189,718
European Union 2		-	(6,204,329)
UNFPA		-	(1,025,463)
UN Women		236,395	-
Canada		3,401,741	-
Unicef		1,453,337	-
MOE		<u>1,746,275</u>	<u>3,110,960</u>
		11,526,624	8,495,827
<b>Current liabilities</b>			
Loan		<u>1,000,000</u>	<u>1,000,000</u>
		<u>1,000,000</u>	<u>1,000,000</u>
		<u>84,259,723</u>	<u>81,596,278</u>

\* see note 5

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, 2014**  
**With comparative figures for 2013**  
**(Expressed in Guyana dollars)**

	<u>2014</u>	<u>2013</u>
	<u>\$</u>	<u>\$</u> <i>Restated *</i>
<b>Income:</b>		
Grant income	8,092,863	28,232,757
Government subvention	10,000,000	10,000,000
Donations	8,121,864	5,461,554
Digicel shelter repairs	1,230,000	2,870,000
Other income	-	1,888,388
Fund raising brunch	-	895,990
Deed of covenant	800,000	500,000
Bank interest income	10,993	309,830
Pub Ed sessions	-	150,000
Refund	-	39,200
Fund raising purple bands	-	27,400
Volunteer's trust fund	305,780	12,303
H&S subvention transferred from fund	165,811	-
	<u>28,727,311</u>	<u>50,387,422</u>
<b>Deduct</b>		
<b>Expenditure:</b>		
Employment costs	16,173,504	31,387,506
Stationery and office supplies	3,093,767	7,293,674
Meals and refreshments	2,959,784	2,401,560
Travel and transport	2,167,600	2,847,708
Digicel shelter repairs	1,850,070	-
Training materials	1,139,761	330,846
Telephone	506,707	231,099
Security	472,708	40,368
Insurance	218,216	167,861
Bank Charges	105,379	238,965
Public education	-	1,085,355
Refund	407,167	900,130
	<u>29,094,663</u>	<u>46,925,072</u>
(Deficit) surplus	<u>(367,352)</u>	<u>3,462,350</u>

\* see note 5

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, 2014

(Expressed in Guyana dollars)

	Balance at 1/1/2014	Funds received during the year	Expenses paid during the year	Transfer	Balance at 31/12/2014
	\$	\$	\$	\$	\$
Government Subvention	12,424,941	10,000,000	(10,165,811)	(7,570,254)	4,688,876
USAID GHARP	189,718			(189,718)	-
European Union 2 <sup>1</sup>	(6,204,329)			6,204,329	-
UNFPA 2	(1,025,463)			1,025,463	-
MOE	3,110,960	1,000,000	(2,364,685)		1,746,275
UN Women		3,699,000	(3,462,605)		236,395
Canada		3,669,741	(268,000)		3,401,741
Unicef		2,643,500	(1,190,163)		1,453,337
	<u>8,495,827</u>	<u>21,012,241</u>	<u>(17,451,264)</u>	<u>(530,180)</u>	<u>11,526,624</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, 2014**  
**With comparative figures for 2013**  
**(Expressed in Guyana dollars)**

	2014 \$	2013 \$
<b>Cash flows from operating activities</b>		
Net ( Deficit) surplus before taxation	(367,352)	6,565,394
Adjustments for:		
<b>Working capital changes</b>		
Decrease (increase) in other assets	3,513,063	(6,234,419)
Decrease in other payables	-	(1,630,868)
Net cashflow from operating activities	<u>3,145,711</u>	<u>(1,299,893)</u>
<b>Cash flows from investing activities</b>		
Purchase of property, plant and equipment	<u>(266,800)</u>	<u>(2,295,000)</u>
Net cash used in investing activities	<u>(266,800)</u>	<u>(2,295,000)</u>
<b>Cash flow from financing activities</b>		
Increase (decrease) in other funds	<u>3,030,797</u>	<u>(2,800,624)</u>
Net cash from financing activities	<u>3,030,797</u>	<u>(2,800,624)</u>
<b>Net Increase (decrease) in cash and cash equivalent</b>	<b>5,909,708</b>	<b>(6,395,517)</b>
<b>Cash and cash equivalent - January 1</b>	<u>9,794,077</u>	<u>16,189,594</u>
<b>Cash and cash equivalent - December 31</b>	<u><u>15,703,785</u></u>	<u><u>9,794,077</u></u>
<b>Comprised of:</b>		
Cash at bank	<u>15,703,785</u>	<u>9,794,077</u>
	<u><u>15,703,785</u></u>	<u><u>9,794,077</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 April 14, 2015.

### **(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**

Comparative information has been restated in respect of the correction of an error. (see note 5)

**Help and Shelter Inc.**  
**Notes to Financial Statements**  
**As at December 31, 2014**  
**(Expressed in Guyana dollars)**

**2. Property, plant and equipment**

	<b>Land</b>	<b>Buildings</b>	<b>Office furniture &amp; equipment</b>	<b>Total</b>
	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>
<b>Cost</b>				
January 1, 2014	3,500,000	54,250,000	9,399,782	67,149,782
Additions	-	-	266,800	266,800
December 31, 2014	<u>3,500,000</u>	<u>54,250,000</u>	<u>9,666,582</u>	<u>67,416,582</u>
<b>Net Book values</b>				
December 31, 2014	<u>3,500,000</u>	<u>54,250,000</u>	<u>9,666,582</u>	<u>67,416,582</u>

**3. Cash resources**

	<u>2014</u>	<u>2013</u>
	<u>\$</u>	<u>\$</u>
Petty cash- Shelter Subvention	11,058	63,395
H&S Current a/c # 653-128-9	1,435,223	1,731,993
H & S BCM # 484-185-4	5,759,145	2,712,127
EU 2 Current A/c 651-564-7	-	526,647
A/C # 651-564-6	-	144,718
NBS Save and Prosper A/C	6,751,135	2,544,464
A/C -655-344-0	9,987	(618,296)
BCM A/C	-	(407,167)
A/C -651-116-6	<u>1,737,237</u>	<u>3,096,197</u>
	<u>15,703,785</u>	<u>9,794,077</u>

**Help and Shelter Inc.**  
**Notes to Financial Statements**  
**As at December 31, 2014**  
**(Expressed in Guyana dollars)**

	<u>2014</u>	<u>2013</u>
	<u>\$</u>	<u>\$</u>
<b>4. Other receivables</b>		
Receivable for EU	896,956	3,626,956
Receivable from UNFPA	-	1,025,463
Staff Loan	242,400	-
	<u>1,139,356</u>	<u>4,652,419</u>

**5. Restatement**

During Decemeber 2013 the company received a refund from EU amounting to \$3,103,044, this amount was incorrectly treated as a donation at the end of 2013. The impact of the correction of this error is as follows:

	As previously stated	Restatement	Restated
<i>Statement of income and expenditure</i>			
Net surplus for the year	6,565,394	(3,103,044)	3,462,350
<i>Statement of financial position</i>			
Other assets	7,755,463	(3,103,044)	4,652,419