



## A MESSAGE FROM HONDURAS: INDIVIDUAL STRUGGLES, COMMON GOALS ~ RACHEL HEFT

A fellow ACCESO volunteer once suggested that we didn't "need" to speak Spanish or visit Latin America to be of value to ACCESO because we all understood that "mothers everywhere believe that education will help improve their children's futures". A part of me has always carried this message.

In June 2008, I visited ACCESO's projects in Honduras. Despite working with ACCESO since its inception, I had never visited Latin America and I spoke fewer Spanish words than the average Honduran two-year old. Yet neither of these limitations hindered my experience or the impact of meeting so many inspiring individuals.

I met four teenage Lenca girls from the rural mountainous region of Monte Verde who had left the safety of their families and mountain homes to pursue their junior high school education in a city of strangers. They felt alienated from the other students because of the disparity in their upbringing, education and life experience. Yet this didn't weaken their resolve to persevere.

In Monte Verde, I met a little boy named Marlo and his two older sisters. They were active, friendly, and creative playmates and yet the family survived solely on corn and the daily meal the children received at school. Despite their energy and warmth, these kids are hungry every night. For this family, school is not only a means of education; it is a means of survival.

I was also introduced to women from the human rights workshops that ACCESO sponsors in Monte Verde. They discuss the social problems and strategies for improving



*"The element uniting these individuals is their struggle to try to improve their situation and that of their community."*

their situations. They also explore the sacredness of woman-hood recognizing their unique dignity. A more established group in El Progreso had built a cooperative day care, the Guardería Cristina, so that they could also pursue interests outside their traditional family-related duties. Their solidarity was the source of their strength.

The element uniting these individuals is their struggle to try to improve their situation and that of their community. They are sometimes lonely, they are often hungry, they encounter resistance and they don't

always succeed the way they'd hoped. Yet they are, nonetheless, hopeful.

With a decade of ACCESO-related education under my feet, I did not "need" to visit Honduras to learn of the hardships faced by its people or to travel into the mountains to understand that there are many individuals who benefit every year from ACCESO's work. ACCESO volunteers have always known that there are mothers whose dreams for their children are realized in part through our support. Despite my limited Spanish, what I hope to share with you, the volunteers and donors who are the foundation of ACCESO's success, is a simple Spanish word that, thanks to the many individuals I met in Honduras, is one that I now understand with a deeper meaning:

*Gracias.*



## 2008 PROJECT HIGHLIGHTS

In 2008, ACCESO International operated in nine countries supporting various projects from pre-school to post-secondary education.

In **Bolivia**, we supported the library, homeworkcentre, daycare, post-secondary bursaries and human rights workshops on citizenship and the environment for women, youth and children at Centro Integral WARMI in Cochabamba.

In **Canada**, we provided back-to-school supplies and shoes for one hundred low-income refugee and immigrant children and youth in the Ottawa area.

In the **Dominican Republic**, we provided educational materials, bursaries, computer programs, libraries and water tanks at six primary schools in Yamasá and San José de Ocoa. We supported pre-natal education for Haitian families in the Yamasá area. We also assisted two young women and two young men with their post-secondary studies.

In **Guatemala**, we helped with three pre-schools in the remote Mayan villages of Sacala, Tioxya and Xenacojal.

In **Haiti**, we supported a children's congress, summer camps and bursaries at "Timoun Tèt Ansanm" in Verrettes. These projects offer literacy support to at-risk and orphaned children.

In **Honduras**, we provided supplies and bursaries for an orphanage, a daycare, women's human rights workshops, a homework centre and a high school in El Progreso, for a primary school in Buen Ejemplo, and for a high school in La Lima. In Monte Verde, we supported human rights workshops, skills training and bursaries for Lenca girls and women.

In **Mexico**, we supported the construction and furnishing of a homework and recreational centre for youth in San Luis Potosí.

In **Nicaragua**, we sponsored computer training programs for over 300 students and human rights workshops for over 50 women at Fundación Escuela Para Todos (School for All) in Managua.

In **Peru**, we sponsored five female university students and the post-earthquake reconstruction of 20 preschools and a primary school in Chinchá Alta.

*"Without this help we would not have been awakened. I feel more human. Thank you."*

*(Human Rights Workshop Participant in Honduras)*



*"The installation of the water tank in our school is like winning a first prize. It has many uses. The school has better hygiene because we can wash our hands. The children do not have to leave class to go get water and it has made the custodian's work much easier. On behalf of the students and staff of El Cercadillo School, thanks a million."*

*(Principal in Dominican Republic)*

*"Thank you from the bottom of our hearts for having donated a preschool building and little beds to our children so that they may be able to study. The earthquake left us without anything and with the slightest possibilities to rebuild. On behalf of all the parents and children of this programme, I convey our heartfelt gratitude."*

*(Mother of a Preschool Child in Peru)*



*"The workshops have helped me a lot. Before I felt like I was worth nothing. I felt so small walking with my head down because I felt ugly. Now I have discovered that I am strong and I feel more worthy as a woman. Now I can walk without lowering my face. I don't feel unappreciated like before."*

*(Human Rights Workshop Participant in Honduras)*

*"I wish to thank you for your assistance through which I was able to receive computer training. I was also invited to participate in the human rights training which helped me greatly. I am very grateful for all the support you have provided; so many others have benefitted as much as me."*

*(Student in Nicaragua)*



ACCESO INTERNATIONAL is an incorporated, not-for-profit, non-political, non-denominational and non-governmental Canadian charitable organization that is entirely volunteer-operated. It was founded in 1996 by Dr. Christine Gervais to promote greater access to all levels of education in Latin America and the Caribbean. ACCESO International functions non-hierarchically by focusing on equality, consensus building and collegiality among its volunteers, collaborators and beneficiaries. Its founding principles of solidarity, equality, human rights, peace and social justice enable our students, partners and supporters to collaborate in relevant, meaningful and successful ways.

## 2008 VOLUNTEER COLLECTIVE

Sarah Alderwick, Natalia Amiel, Sonia Bouffard, Olga Chavez, Colleen Cotter (Secretary), Jocelyne Dubois, Betsy Estevez (VP Project Management), Jordan Fairbairn, Rosa Frias, Chelsey Gervais, Christine Gervais (Founder & President), Jodie Golden, Pamela Groh, Rachel Heft (VP Fundraising), Alana Henry, Ana Jimenez, Lisette Jimenez (VP Community Relations), Nick Jimenez, Janine Knight, Marilyne Landry, Odette Langlais, Lynne Leblanc, Flor Lopez, Danielle Lord, Brandy McDevitt, Rob Myers (VP Marketing), Eleanor Norman (VP Volunteer Coordination), Kim Paradis, Grant Perry (Treasurer), Jordan Perry, Lisa Perry, Kathleen Pratt, Rudy Rivera, Rudy Rivera Jr., Jossana Souza, Michele Valcour, Andina Van Isschot, Danilo Velasquez, Amy Wilmott



*Special Thanks to our Volunteers' Partners, Families & Friends for their Support and Encouragement*

## ACCESO INTERNATIONAL'S SPONSORS AND SUPPORTERS

- |                                  |   |   |                                   |   |
|----------------------------------|---|---|-----------------------------------|---|
| Absolute Comedy Club             | CHIN Radio 97.9 FM - Buenos Dias Ciudad | Great Canadian Theatre Company            | Ogilvy Renault                    | Tabitha Foundation                          |
| ACCESO Amigos Club               | CKCU 93.1 FM - Punto de Encuentro       | Grey Sisters (Pembroke)                   | Ottawa Citizen                    | The Cheshire Cat Pub                        |
| A-Channel                        | Colores Andinos                         | Hermanas Educadoras de Notre Dame         | Ottawa Metro Towing & Recovery    | The Green Door                              |
| Acrylart                         | Crowne Plaza Hotel                      | Hotel Indigo Ottawa                       | Our Lady of Grace School          | The Keith Press                             |
| Agave Grill                      | CSC Jeanne-Lajoie Élémentaire           | IDA Stittsville                           | Our Lady of Mount Carmel CWL      | The Roost (Orleans)                         |
| Autoimport                       | CUPE National                           | Isaac's Mediterranean Kitchen             | Pirie Foundation                  | The Stamp Barn                              |
| Big Bend Pottery                 | David Zimmerly                          | Isztin Photography                        | Pretty Pots Flowers & Gifts       | The Standard                                |
| Blessed Sacrament CWL            | Delta Hotels & Resorts                  | Just Curious                              | Quichua International             | The Table                                   |
| Bloomfields Flowers              | Dolyn Developments                      | K.E.Y. Club Sir Robert Borden High School | Restaurant e18hteen               | The Works                                   |
| Bond's Decor                     | Dow Honda                               | Kanata Research Park Family Centre        | Rogers Television - Daytime       | Thyme and Again                             |
| Bradley's Insurance              | Dynetek Industries                      | Karma Wear Inc.                           | Rogers Wireless Inc.              | Todric's Catering                           |
| Brian Atkinson Photography       | Embassy of Bolivia                      | Kim Martinuk (State Farm Insurance)       | Ron Engineering                   | Toronto Raptors                             |
| Bridgehead                       | Embassy of Guatemala                    | Kinaxis                                   | Rue Royale                        | United Way of Ottawa                        |
| Brockville Country Club          | Embassy of Haiti                        | Kool Runnings                             | Sacred Heart Catholic High School | United Way of Toronto                       |
| Brookfield Power                 | Embassy of Honduras                     | KPMG LLP                                  | Salon Visions of Style            | University of Ottawa Alumni Association     |
| Brother Andre Catholic School    | Embassy of Mexico                       | La Siembra                                | Santasha Yoga Center              | Venezuelan Dance Group - Churún Merú        |
| Bushtukah                        | Embassy of the Dominican Republic       | Le Nordik Spa                             | Scotiabank (Stittsville)          | Vera Adamovich (Independent Planning Group) |
| Cambridge Design Gallery         | Embassy of Venezuela                    | Luke 4 Foundation                         | Singing Pebble Books              | VIA Rail Canada Inc.                        |
| Canada Helps.Org                 | Equator Coffee Roasters                 | Mapalé Artes y Letras                     | Sisters of St. Joseph (London)    | WaterLife Products                          |
| Canadian Linen & Uniform Service | Fair World Sports (Y-Focus Ottawa)      | Mount Pakenham                            | Sisters of St. Joseph (Pembroke)  | Western Union                               |
| Cartier Place Suite Hotel        | Fred Astaire Dance Studio               | Mystara Boutique                          | Society of the Sacred Heart       | Wilderness Tours                            |
| CBC Radio 1 All in a Day         | Victor Fuentes - Harmony Hopes          | Neal Bros.                                | St. Francis Xavier School         | Windsor Home Cleaning                       |
| Centre Missionnaire Oblat        | Girol Books                             | Nicaraguan Dance Group - Ruben Dario      | Starbucks                         | Zoom Airlines                               |
| Chidima Dezigns                  | Caroline Gomersall                      |   | Starwood Hotels and Resorts       |   |
| Chilly Chiles                    | GoTravel Direct                         |   | Stella Osteria                    |   |
|                                  |   |   | Steve's Music Store               |   |





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## ACCESO INTERNATIONAL

Notes to Financial Statements

Year ended December 31, 2008

### AUDITORS' REPORT

To the Directors of ACCESO International

We have audited the statement of financial position of ACCESO International as at December 31, 2008 and the statements of operations, changes in net assets and cash flows for the year then ended. These financial statements are the responsibility of ACCESO's management. Our responsibility is to express an opinion on these financial statements based on our audit.

Except as explained in the following paragraph, we conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In common with many charitable organizations, ACCESO International derives revenue from donations and fundraising, the completeness of which is not susceptible of satisfactory audit verification. Accordingly, our verification of these revenues was limited to the amounts recorded in the records of ACCESO International and we were not able to determine whether any adjustments might be necessary to donations and fundraising revenue, excess of revenue over expenses, current assets and net assets.

In our opinion, except for the effect of adjustments, if any, which we might have determined to be necessary had we been able to satisfy ourselves concerning the completeness of the donation and fundraising revenue referred to in the preceding paragraph, these financial statements present fairly, in all material respects, the financial position of ACCESO International as at December 31, 2008 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles. As required by the Canada Corporations Act, we report that, in our opinion, these principles have been applied on a basis consistent with that of the preceding year.

*KPMG LLP*

Chartered Accountants, Licensed Public Accountants

Ottawa, Canada  
February 13, 2009

## ACCESO INTERNATIONAL

Statement of Financial Position

December 31, 2008, with comparative figures for 2007

	2008	2007
<b>Assets</b>		
Current assets:		
Cash and cash equivalents	\$ 131,309	\$ 204,565
Amounts receivable	417	193
Prepaid expenses	373	371
	132,099	205,129
Investments	12,611	11,945
	\$ 144,710	\$ 217,074
<b>Liabilities and Net Assets</b>		
Current liabilities:		
Accounts payable and accrued liabilities	\$ 2,901	\$ 2,700
Deferred revenue (note 4)	46,277	128,682
	49,178	131,382
Net assets:		
Endowment (note 5)	10,000	10,000
Unrestricted	85,532	75,692
	95,532	85,692
	\$ 144,710	\$ 217,074

Statement of Operations

Year ended December 31, 2008, with comparative figures for 2007

	2008	2007
<b>Revenue:</b>		
Donations	\$ 210,368	\$ 100,844
Fundraising	41,790	36,450
Interest	3,887	2,683
	256,045	139,977
<b>Expenses:</b>		
Projects and scholarships	225,528	102,662
Fundraising	14,768	10,920
Administration	5,909	6,192
	246,205	119,774
<b>Excess of revenue over expenses</b>	\$ 9,840	\$ 20,203

Statement of Changes in Net Assets

Year ended December 31, 2008, with comparative figures for 2007

	Unrestricted	Endowment	Total 2008	Total 2007
Balance, beginning of year	\$ 75,692	\$ 10,000	\$ 85,692	\$ 65,489
Excess of revenue over expenses	9,840	-	9,840	20,203
<b>Balance, end of year</b>	\$ 85,532	\$ 10,000	\$ 95,532	\$ 85,692

Statement of Cash Flows

Year ended December 31, 2008, with comparative figures for 2007

	2008	2007
Cash provided by (used in):		
<b>Operations:</b>		
Excess of revenue over expenses	\$ 9,840	\$ 20,203
Change in non-cash operating working capital:		
Amounts receivable	(224)	3,269
Prepaid expenses	(2)	(7)
Accounts payable and accrued liabilities	201	(610)
Deferred revenue	(82,405)	59,564
	(72,590)	82,419
<b>Investments:</b>		
Increase in investments	(666)	(150)
Increase (decrease) in cash and cash equivalents	(73,256)	82,269
Cash and cash equivalents beginning of year	204,565	122,296
<b>Cash and cash equivalents end of year</b>	\$ 131,309	\$ 204,565

ACCESO considers cash and cash equivalents to be cash and cashable guaranteed investment certificates.  
See accompanying notes to financial statements.

ACCESO International is a non-governmental charitable organization that promotes and enables greater access to education in Latin America and the Caribbean by providing bursary assistance to individuals, as well as supplies and books to schools, libraries and education centres. It was founded in 1996, and was incorporated as a not-for-profit organization under Part II of the Canada Corporations Act effective March 21, 2003.

### 1. Significant accounting policies:

- (a) Investments:  
Investments are designated as held for trading and are recorded at fair value. Fair value is determined at quoted market prices. Sales and purchases of investments are recorded at the settlement date. Transaction costs related to the acquisition of investments are expensed.
- (b) Revenue recognition:  
Donation and fundraising revenue is recognized when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.  
Restricted donations and endowment interest is deferred and recognized in the year in which the related expense occurs.
- (c) Endowment:  
Endowment contributions are recorded as a direct increase in net assets when received.
- (d) Donated goods and services:  
ACCESO receives an indeterminate number of volunteer hours each year to assist ACCESO in carrying out its charitable activities. Because of the difficulty of determining their fair value, volunteer hours are not recognized in these financial statements.  
Donated goods are recorded as donations and expenses at fair value, as determined by reference to normal commercial transactions.
- (e) Use of estimates:  
The preparation of financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the year. Actual results could differ from these estimates. These estimates are reviewed annually and as adjustments become necessary, they are reported in the year in which they become known.

### 2. Adoption of new accounting standards and future accounting standards:

- (a) Adoption of new accounting standards:  
Capital Disclosures  
Effective January 1, 2008, ACCESO adopted the Canadian Institute of Chartered Accountants ("CICA") Handbook Section 1535, Capital Disclosures which establishes standards for disclosing information about an entity's capital and how it is managed. Adoption of these recommendations had no effect on the financial statements for the year ending December 31, 2008, except for the additional note disclosure in note 3.

#### Financial instruments

In December 2006, the CICA issued new accounting standards: Handbook Section 3862, Financial Instruments - Disclosures; Handbook Section 3863, Financial Instruments - Presentation. These standards were expected to be effective for ACCESO's financial statements for the year ended December 31, 2008. However, in December 2008, the CICA eliminated the requirement for not-for-profit entities to adopt these standards. ACCESO has continued to disclose and present financial instruments under Handbook Section 3861, Financial Instruments - Disclosure and Presentation for the year ended December 31, 2008.

#### (b) Future accounting standards:

The CICA has issued the following new accounting standards that will come into effect for ACCESO's fiscal year beginning January 1, 2009:

#### Amendments to Accounting Standards that Apply Only to Not-for-Profit Organizations

In September 2008, the CICA issued amendments to the existing accounting standards applicable to not-for-profit organizations. These amendments affect the financial statement presentation and disclosure requirements for not-for-profit organizations.

### 2. Adoption of new accounting standards and future accounting standards (continued):

#### (b) Future accounting standards (continued):

#### Disclosure of Allocated Expenses by Not-for-Profit Organizations

In September 2008, the CICA issued Section 4470, Disclosure of Allocated Expenses by Not-for-Profit Organizations. This new section establishes disclosure requirements for not-for-profit organizations that report expenses by function and allocate expenses to a number of functions to which the expenses relate. These not-for-profit organizations will be required to disclose additional information regarding their accounting policies adopted for the allocation of expenses among functions, the nature of these expenses, the basis on which the allocations are being made, and the value of the allocations.

ACCESO is currently assessing the impact of the amendments and new accounting standard on its financial statements for the year ended December 31, 2009.

### 3. Capital disclosures:

ACCESO defines capital as net assets. ACCESO's objective with respect to unrestricted net assets is to maintain funds for future operations as required from time to time.

ACCESO's objective with respect to its endowment is to maintain the capital to generate investment revenue for the purpose designated by the donor, as disclosed in note 5.

ACCESO is not subject to externally imposed capital requirements and its overall strategy with respect to capital remains unchanged from the year ended December 31, 2007.

### 4. Deferred revenue:

Deferred revenue represents externally restricted amounts received but unspent at year end.

Deferred revenue is comprised of the following amounts:

	2008	2007
Luke 4	\$ 46,277	\$ 113,817
Roncalli	-	6,798
St. Stephen	-	4,222
Mary's Pence	-	3,656
JoAnna Townsend Endowment Fund	-	149
	\$ 46,277	\$ 128,682

Deferred revenue is designated for specific purposes in the countries as follows:

	2008	2007
Honduras	\$ 34,000	\$ 14,758
Dominican Republic	10,000	13,512
Peru	1,200	58,236
Haiti	1,077	11,077
Bolivia	-	17,384
Nicaragua	-	13,565
Guatemala	-	150
	\$ 46,277	\$ 128,682

### 5. Endowment:

The JoAnna Townsend Endowment Fund was established during 2007 for the purpose of supporting projects in Guatemala. Investment income earned is restricted to the above purpose and is deferred until the related expense is incurred. The endowment principal is required to be maintained and is funded by long-term investments. At December 31, 2008, all endowment interest has been used for the designated purpose. At December 31, 2007, \$150 was included in deferred revenue.

### 6. Fair value of financial assets and financial liabilities:

The carrying values of cash and cash equivalents, amounts receivable and accounts payable and accrued liabilities approximate their fair market values because of the relatively short period to maturity of the instruments. Investments are recorded at fair value.

