

ANNUAL REPORT

FOR THE PERIOD

July 2018 – June 2019



Senior Citizens Council

TABLE OF CONTENTS

MESSAGE OF CHAIRPERSON	3
PROFILE OF SENIOR CITIZENS COUNCIL	4
<i>Enactment</i>	4
<i>Vision & Mission</i>	4
<i>Main Objectives</i>	4
<i>Affiliation with International Organisations</i>	4
<i>Membership / Affiliation</i>	4
Council Structure	5
Composition of the Executive Committee	5
Representative of Rodrigues Federation of Senior Citizens Associations	6
Staff	6
MANAGEMENT REPORT	
- Elections of District Representatives	6
- Annual General Meeting	7
Activities of the Council	7
- <i>Drama Competition</i>	7
- <i>Dance Competition</i>	8
- <i>Essay Competition</i>	8
- <i>International Day For Older Persons</i>	8
- <i>Annual Grant</i>	9
- <i>National Day Celebrations</i>	9
- <i>Quiz Competition</i>	9
- <i>Residential Seminars</i>	9
- <i>Activities in Rodrigues</i>	9
On-going Activities	10
Workshop - visit of Maldives Delegation	10

CORPORATE GOVERNANCE REPORT	11
- <i>Statement of Compliance</i>	11
- <i>Committees and Sub-Committees</i>	11
STATEMENT OF EXECUTIVE COMMITTEE RESPONSIBILITIES	11
ETHICS	12
INTERNAL CONTROL & RISK MANAGEMENT	12
HEALTH AND SAFETY	12
SOCIAL ISSUES	12
FUTURE ACTIVITIES	12
FUNDING	13
FINANCIAL STATEMENTS	13
- Report of the Director of Audit on financial statements	14-17
- Audited financial statements	18-19
- Statement of Cash flow	20
- Notes to the financial statements	21-26

MESSAGE OF THE CHAIRPERSON OF THE SENIOR CITIZENS COUNCIL

Respected Seniors and Dear Friends

I feel much honoured and privileged to present this Report for the period July 2018 to June 2019, in line with the Statutory Bodies (Accounts and Audit) Act in 2015.

The Senior Citizens Council (SCC) is mandated to organise activities and programmes with a view to promote active and healthy ageing among seniors. This Report highlights the unflinching efforts of our seniors in participating in the gamut of activities organized by the SCC with a view to upholding the concept of active and healthy ageing.

The activities organised at district, regional and national levels consisted, amongst others, of a series of cultural, literary and sports events such as song, dance and drama competitions, indoor and outdoor tournaments, quiz and essay competitions. Besides, it is felt that as they age, seniors confront daily the possibility of rising health care concerns. Thus, a series of programme consisting of talks, lectures, health check-ups and the likes were also organised to address this issue. Other activities included structured sessions on the safeguarding of the rights of older persons with the collaboration of barristers at law.

The above programmes not only motivate our seniors to remain active, healthy and fit but are also a manifestation of a dream to make health and fitness accessible to all of them.

To conclude, I believe that seniors are the pillars of our society and the SCC is trying its best to help them live with dignity and comfort by providing opportunities that are helping them live a healthy and independent life. I wish our seniors wonderful and fruitful years ahead and advise them to remain connected to the SCC as a series of new and more challenging activities will be held during the forthcoming year.

May I take this opportunity to convey my warm appreciation to the Ministry of Social Security, the various organisations, the Executive Committee Members of the Council, especially the District Representatives and the Staff of the Council, the President and Members of Rodrigues Federation of Senior Citizens Associations for their remarkable and dedicated support in the implementation of the various activities.

H. SEEBARUTH, MSK
Chairperson

1. PROFILE OF SENIOR CITIZENS COUNCIL

1.1 *Enactment*

The Senior Citizens Council was established in 1985 as a body corporate and is governed by the Senior Citizens Council Act 1995, as amended in 2011. It operates under the aegis of the Ministry of Social Security, National Solidarity and Environment and Sustainable Development (MSS).

1.2 *Vision & Mission*

The vision of the Senior Citizens Council is to promote the concept of successful ageing and encourage our senior citizens to lead an active and healthy life in dignity and in full enjoyment of their rights.

Our mission is to encourage our senior citizens to group into Senior Citizens Associations and to promote programmes/activities for their social integration and welfare in general.

1.3 *Main Objectives*

The main objectives of the Council are to:

- implement generally activities and projects for the welfare of senior citizens;
- determine areas in which the welfare of senior citizens needs to be improved;
- maintain effective communication with senior citizens;
- establish contacts with organisations engaged in similar activities in Mauritius and abroad; advise the government on matters relating to the welfare of senior citizens.

1.4 *Affiliation with International Organisations*

Subscription fees were paid to the following two Institutions to which Council is affiliated: Help Age International and the “Fédération Internationale des Associations de Personnes Agées” (FIAPA) which pursue similar objectives as the Council.

1.5 *Membership / Affiliation*

In accordance with the Senior Citizens Act, membership to the Council is opened to persons aged 55 and above. As at 30 June 2019, 779 Senior Citizens Associations in Mauritius and 68 in Rodrigues (making a total of 847) grouping some 102,000 members were affiliated to the Council. The applications of 34 new Senior Citizens Associations were approved for affiliation to the Council.

1.6 Council Structure

The Council is administered and managed by the SCC Executive Committee in accordance with section 6 of the SCC Act 1995 (as amended in 2011). The Council consists of a Chairperson, a Vice-Chairperson, Ex-officio Members from the Ministry of Social Security (MSS), Ministry of Gender Equality, Child Development and Family Welfare, Ministry of Health & Quality of Life and Ministry of Defence and Rodrigues, the Medical Director, 10 Elected District Representatives and 3 Independent Members.

1.7 Composition of the Executive Committee

The composition of the Executive Committee of the Council and the elected Members to represent their respective district was as follows:

Chairperson	Mr. H. Seebaruth, MSK
Vice-Chairperson	Mrs. Raseeda Bibi Hossenbaccus
Representative of the Ministry of Social Security (DPS)	Mrs. S Gujadhur-Nowbuth
Medical Director, MSS	Dr. Mrs. Y. Soopal-Lutchmun
Representative of the Ministry of Defence and Rodrigues	Mrs. S. Gowrydoss (up to May 2019)
Representative of the Ministry of Health and Quality of Life	Mrs J. Coonjan (up to May 2019) Mrs. R. Tonta
Representative of the Ministry of Gender Equality, Child Development & Family Welfare	Mr. A. Appadoo (up to May 2019) Mr A K Ujoodha
Elected Member – District of Black River	Mr. Hurrydeo Hurdyal
Elected Member – District of Flacq	Mr. Beedianand Doobraz
Elected Member – District of Grand Port	Mr. Guirdharry Juggessur
Elected Member – District of Moka	Mr. Jayelall Mattarooa
Elected Member – District of Pamplémousses	Mr. Hoolassoo Seenarain
Elected Member – District of Port Louis	Mr. Leeldharry Sookun (up to Dec 2018) Mrs Sabera Abbas Mamode (as from March 2019)
Elected Member – Upper Plaines Wilhems (Ward)	Mrs. Oormeela Jawaheer
Elected Member – Lower Plaines Wilhems (Ward)	Mr. Gooroocharan Dookhit
Elected Member – District of Rivière du Rempart	Mr. Raj Tarachand
Elected Member – District of Savanne	Mr. Vengrasamy Rungasamy, MSK

1.8 Representative of Rodrigues Federation of Senior Citizens Associations

A Representative of the Rodrigues Federation of Senior Citizens Association is given the opportunity to attend the Executive Committee Meeting of the Council every three months. The objective is to ensure that the Senior Citizens Associations in Rodrigues are kept informed of the activities / programmes for senior citizens and have the chance to participate in the deliberations of the Council.

1.9 Staff

The Secretariat is responsible for the day-to-day management of the affairs of the Council and the implementation of its programme and policies. The supporting team comprises staff at the Council as well as 2 Senior Elderly Welfare Assistants and 18 Elderly Welfare Assistants employed by the Council to provide service to Senior Citizens at the Elderly Day Care Centres located in various regions.:

- Mr. Ravindre Patpur, Administrative Secretary, who joined the Council as from 01 March 2019
 - Mrs. Beenah Seebaluck, Assistant Secretary
 - Mrs. Rita Balgobin, Clerk Word Processing Operator
 - Miss Kooshbu Dabee, Clerk Word Processing Operator
 - Mrs. Guanooradha Seeballuck, Clerk /Word Processing Operator
 - Mr. Abdool Rajack Johar, Office Attendant
 - Mrs Pritibye Raggoo, Senior Elderly Welfare Assistant
 - Miss Chaya Lutchmun, Senior Elderly Welfare Assistant
 - Mrs Priya Annah, Elderly Welfare Assistant
 - Mrs Poospha Badal, Elderly Welfare Assistant
 - Mr Viraj Bagiruth, Elderly Welfare Assistant
 - Mrs Sharmeelah Baichoo, Elderly Welfare Assistant
 - Mrs. Lachmee Bhujun, Elderly Welfare Assistant
 - Mrs Veneswaree Bissessur, Elderly Welfare Assistant
 - Mrs Samanta Callychurn, Elderly Welfare Assistant
 - Mrs Prateema Dewnundun, Elderly Welfare Assistant
 - Mrs Kamla Devi Luchoo, Elderly Welfare Assistant
 - Mrs Hema Malini Mohabeer, Elderly Welfare Assistant
 - Mrs Parvatry Devi Mudon, Elderly Welfare Assistant
 - Mrs Malabye Rama, Elderly Welfare Assistant
 - Mrs Nirmala Devi Ramjeet, Elderly Welfare Assistant
 - Mrs Nirah Ramkissoon, Elderly Welfare Assistant
 - Mrs Vanisha Romjon, Elderly Welfare Assistant
 - Mrs Swastee Seebaruth-Geerwar, Elderly Welfare Assistant
 - Mr Hemchand Sohorye, Elderly Welfare Assistant
 - Mrs Prethima Tonoo, Elderly Welfare Assistant
-
- Mrs. Nazimah B. Shah, Principal Financial Officer and Mrs. Vanessa Lutchmun, Financial Officer / Senior Financial Officer of the Ministry of Social Security, who are providing support to the Council on a part-time

basis in the preparation of the financial accounts and handling the financial transactions of the Council respectively.

2. MANAGEMENT REPORT

By-Election of a District Representative

A by-election was held on Saturday 30 March 2019 to replace Mr L Sookun, District Representative of Port Louis who resigned on grounds of illness. Mrs. Saberah Bibi Abbass Mamode had been declared elected to represent the District of Port Louis on the Executive Committee of the Senior Citizens Council for the period 2019-2020.

Annual General Meeting (AGM)

In accordance with section 9 of the Senior Citizens Council Act, the Council is required to hold a General Meeting once a year. The AGM for the year 2018/2019 was held on 15 August 2019 at the Tamil League Hall, Reduit and was attended by some 550 Members. In the course of the meeting, the activities and projects implemented were highlighted by the Chairperson in the course of the President's Report and the financial Statement of Accounts of the Council, duly approved by the National Audit Bureau, were presented by the Treasurer of the Council.

Activities of the Council

As in previous years, competitions were organised by the Council in Drama, Quiz, Dance, Song, with a view to keeping our senior citizens active and also encouraging them to use their skills and talent. Essay Competition was held in Secondary Schools with the participation of Lower VI Students to sensitize them on elderly issues.

Drama Competition

Year 2018: Following the preliminaries on 25, 27 and 28 June 2018, the finals of the Drama Competition in Bhojpuri and Creole were held on 11 July 2018 at the Serge Constantin Theatre, Vacoas. The finalists of the competition benefitted from training sessions and rehearsals conducted by Resource Persons from the Ministry of Arts and Culture and workshops on 5 and 6 July 2018 at the James Burty David Recreation Centre, Pointe Aux Sables. The finalists were offered medals whereas cash prizes and shields were presented to the winners in both categories.

Year 2019: As regards to the Drama Competition in 2019, the preliminaries were held on 23, 24 and 25 April in Bhojpuri and Creole respectively

followed by the finals on 15 May 2019 at the Serge Constantin Theatre in the presence of some 350 guests including artists.

Dance

In view of the high participation rate, the preliminaries of the Dance Competition in Bhojpuri were organised at District level as from 27 July 2018. Following the preliminaries, a semi-final had to be organised at James Burty David Recreation Centre on 13, 14 in Sega, 23 and 24 August 2018 in Bhojpuri.

The Hon Minister of Social Security, National Solidarity and Environment and Sustainable Development was the Chief Guest for an address and to hand over the prizes to the winner at the finals in both categories which were held on 20 September 2018 at the Salle des Fetes, Plaza, Rose Hill.

Essay Competition

Year 2018: In line with the Programme of Activities, the Essay Competition was held for the third time (since 2016). The objective is to sensitize secondary school students on ageing issues and on the need to participate in the general effort towards promoting intergenerational solidarity and cooperation. The Prize Giving Ceremony for the Essay Competition held on 12 June 2018 in 19 Secondary Schools with the participation of 255 Lower VI students was scheduled on 5 September 2018 at the Salle des Fetes, Plaza, Rose Hill.

Year 2019: As regards to the 2019 Essay Competition, some 150 students from 9 Secondary Schools took part in the competition based on ***The Contribution of the Elderly in the Development of Mauritius – a Gender Perspective*** on 20 March 2019. A Prize Giving Ceremony was organised on 11 May 2019 at the James Burty David Recreation Centre to compensate the best students at participating school as well as the students who scored the highest marks for the 3 best Essays at national level. All participating students obtained a Certificate of Participation as well as a souvenir gift as a measure of encouragement. Shields were offered to the Rectors of the Secondary Schools.

International Day for Older Persons

On 11 October 2018, the International Day For Older Persons was organised by the Ministry of Social Security in collaboration with the Senior Citizens Council at the Swami Vivekananda International Conference Centre, Pailles, where good seating and transportation arrangements were made for all Members of Senior Citizens Associations.

Annual Grant

The payment of the Annual Grant took place from 12 to 20 November 2018 in all districts while the launching was effected in the district of Black River at the Bambous Social Welfare Centre.

National Day Celebrations

In the context of the National Day Celebrations, a Flag raising ceremony was organised on 28 March 2019 in the presence of the Hon Minister of Social Security at the James Burty David Recreation Centre, Pointe Aux Sables.

Quiz Competition

A Quiz Competition, in the context of the National Day Celebrations, was organised district-wise and ultimately at national level on 28 March 2019 followed by a Prize Giving Ceremony to the winners.

Residential Seminars

A series of 10 residential seminars from April to June 2019 at the Lady Sushil Ramgoolam Recreation Centre gave the opportunity to the elderly from each district to take cognizance of their full rights, human values, benefits and all facilities granted for their well being through talks and lectures dispensed by the Human Rights Commission, the Medical Director and other eminent personalities. The topics included were Ageism, Communication Skills, Fire Safety, importance of recreational activities and protection of the environment etc.

Activities in Rodrigues

Year 2018: A visit to Rodrigues has now become an annual feature and it gives an opportunity to Members of the delegation to immerse in the typical Rodriguan culture, meet and connect with older persons from Rodrigues and organise activities in the same way as in Mauritius. The activities during the visit from 10 to 14 September 2018 comprised: Competitions in Segga / Dance / Story Telling, Essay Competition in three Colleges at Terre Rouge, Grande Montagne and La Ferme with the participation of 15 Lower VI students in each College; Workshops on Management of Associations, Working sessions with Members of the SCAs. The payment of Annual Grant was effected at the end of November 2018.

Year 2019: A series of talks, lectures and cultural activities were organised from 19 to 22 June 2019 with the collaboration of the Federation of SCAs of

Rodrigues headed by Mr Francis Clair. The main activities included *visit to 3 centenarians*, a song and music programme at the Palissade Ternel Community Centre on 20 June 2019 to celebrate the International Music Day, in the presence of the Chief Commissioner as Chief Guest and the Commissioner for Social Security. In addition, topics such as Legal Counselling, Ageism, Basic Communication Skills, Loneliness and Isolation among seniors, Elderly Abuse, Intergenerational Solidarity, Management of Associations were also programmed. A visit to Gonzague Pierre Louis Special Learning Centre and Care-Co School showed the perseverance of the Staff to deal with handicapped adults and children who performed handicraft and art work at their own workshop.

On-going Activities

The on-going activities comprise of Legal Counselling Sessions, Talks on Management of Associations and Preventive Health Care at District level.

Workshop in the course of the Visit of Maldives Delegation

In consultation with the Ministry of Social Security (MSS), and with the approval of the Executive Committee of the Senior Citizens Council, Miss Aneesa Ahmed, Vice-Chairperson and Mr. Abdullah Rasheed, Member of the Maldives Senior Citizens Association visited Mauritius during period 6 to 10 November 2018 on a study tour.

The objective of this visit was therefore to find out more about the Senior Citizens Council's administration and management, to learn from the experience of our elderly people which could help their Association in creating a more conducive environment for senior citizens in the Maldives to lead a healthy and active life for the betterment of the society as Mauritius and Maldives being small island countries share similarities. In this context, a workshop was organised on 9 November 2018 to share their experience with their peers in Mauritius.

3. CORPORATE GOVERNANCE REPORT

Statement of Compliance

The Executive Committee of the Senior Citizens Council is committed to the application of the Code of Good Corporate Governance in its operations as issued by the National Committee on Corporate Governance established by the Financial Reporting Act.

All major policy decisions and activities of the Council are approved by the Committee after satisfying itself that all administrative, financial and other relevant procedures have been followed by Management.

The Senior Citizens Council is committed to the highest standards of integrity, transparency and professionalism in all its activities to ensure that these are managed ethically and with responsibility in the best interest of members of Senior Citizens Associations.

Committees and Sub-Committees

7 Executive Committee Meetings and some Sub-Committees comprising the Elected District / Ward Representatives were held during the year to discuss important issues relating to competitions, activities and programmes at district and national level such as National Day Celebrations and International Day of the Elderly.

Statement of Executive Committee Responsibilities

The Executive Committee is responsible for the overall management of the Fund of the Council and for ensuring that the proper standards of corporate governance are maintained and are in compliance with statutory and regulatory obligations.

The Statutory Bodies (Accounts and Audit) Act requires the preparation of financial statements for each financial year which present fairly the Annual Report, the financial position and the cash flows of the relevant Body.

The Executive Committee confirms that it has complied with the above requirements in preparing the financial statements and has:

- made estimations that are reasonable and prudent;
- kept proper accounting records in full transparency
- safeguard the assets of the Council by maintaining appropriate control procedures
- taken reasonable steps for preventing and detection of fraud and irregularities.

4. ETHICS

The actions and conduct of the Council are guided by the Code of Ethics published by the Ministry of Civil Service and Administrative Reforms.

5. INTERNAL CONTROL & RISK MANAGEMENT

The Committee is committed to adopt a sound system of internal control and risk management with a view to safeguarding its assets.

6. HEALTH AND SAFETY

The Council complies with health and safety regulations. No incidents have been reported during the year.

7. SOCIAL ISSUES

The Council is an equal opportunities employer and considers the welfare and development of its employees to be very important.

8.. FUTURE ACTIVITIES

- implement activities / programmes for the welfare and social integration of members of the affiliated Senior Citizens Associations;
- implement and support programmes aimed at promoting active and healthy ageing;
- promote activities / programmes aimed at recognising and rewarding the talent and experience of senior citizens;
- encourage Senior Citizens Associations to make optimum utilisation of Elderly Day Care Centres in their respective District / Ward;
- implement intergenerational programme at both national and regional level and education environment, with a view to promoting intergenerational solidarity.
- Organise a Fun / Sports Day for the Elderly

9. FUNDING

The Council benefitted from the following source of funding:

- Grant from the Ministry of Social Security, National Solidarity and Environment and Sustainable Development
- Subscription fees from its affiliated Senior Citizens Associations

10. FINANCIAL STATEMENTS

The financial statements were approved by the Executive Committee of the Council on 24 September 2019 and signed on its behalf by the Chairperson and an Executive Committee Member.



NATIONAL AUDIT OFFICE

REPORT OF THE DIRECTOR OF AUDIT

TO THE BOARD OF THE

SENIOR CITIZENS COUNCIL

Report on the Audit of the Financial Statements

Opinion

I have audited the financial statements of the Senior Citizens Council, which comprise the statement of financial position as at 30 June 2019, and the statement of financial performance and the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the accompanying financial statements give a true and fair view of the financial position of the Senior Citizens Council as at 30 June 2019, and of its financial performance and cash flows for the year then ended in accordance with Financial Reporting Standards for Small Entities.

Basis for Opinion

I conducted my audit in accordance with International Standards of Supreme Audit Institutions (ISSAIs). My responsibilities under those standards are further described in the 'Auditor's Responsibilities for the Audit of the Financial Statements' section of my report. I am independent of the Senior Citizens Council in

accordance with the INTOSAI Code of Ethics, together with the ethical requirements that are relevant to my audit of the financial statements in Mauritius, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Key Audit Matters

Key Audit Matters are those matters that, in my professional judgment, were of most significance in my audit of the financial statements of the current period. These matters were addressed in the context of my audit of the financial statements as a whole, and in forming my opinion thereon, and I do not provide a separate opinion on these matters.

I have determined that there are no key audit matters to communicate in my report.

Other Information

Management is responsible for the other information. The other information comprises the information included in the annual report of the Senior Citizens Council, but does not include the financial statements and my auditor's report thereon.

14th Floor, Air Mauritius Centre, John Kennedy Street, Port Louis — Mauritius

Tel.: 212 2096-97/211 0882 Fax: (230) 21 1 0880

My opinion on the financial statements does not cover the other information and I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

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

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Financial Reporting Standards for Small Entities, 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 Senior Citizens Council'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 intends to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible of overseeing the Senior Citizens Council's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

My 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 my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs, 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 could 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 ISSAIs, I exercise professional judgement and maintain professional scepticism throughout the audit. I 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 my 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 Senior Citizens Council's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- 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 Senior Citizens Council's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Senior Citizens Council 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.

I 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 I identify during my audit.

I also provide those charged with governance with a statement that I 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 my independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, I determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. I describe these matters in my auditor's report unless law or regulation precludes public disclosure about the matter or, when, in extremely rare circumstances, I determine that a matter should not be communicated in my report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

Management's Responsibilities for Compliance

In addition to the responsibility for the preparation and presentation of the financial statements described above, management is also responsible to ensure that the Senior Citizens Council's operations are conducted in accordance with the provisions of laws and regulations, including compliance with the

provisions of laws and regulations that determine the reported amounts and disclosures in an entity's financial statements.

Auditor 's Responsibilities

In addition to the responsibility to express an opinion on the financial statements described above, I am also responsible to report to the Board whether:

- (a) I have obtained all the information and explanations which to the best of my knowledge and belief were necessary for the purpose of the audit;
- (b) the Statutory Bodies (Accounts and Audit) Act and any directions of the Minister, in so far as they relate to the accounts, have been complied with;
- (c) in my opinion, and, as far as could be ascertained from my examination of the financial statements submitted to me, any expenditure incurred is of an extravagant or wasteful nature, judged by normal commercial practice and prudence;
- (d) in my opinion, the Senior Citizens Council has been applying its resources and carrying out its operations fairly and economically; and
- (e) the provisions of Part V of the Public Procurement Act regarding the bidding process have been complied with.

I performed procedures, including the assessment of the risks of material non-compliance, to obtain audit evidence to discharge the above responsibilities.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Statutory Bodies (Accounts and Audit) Act

I have obtained all information and explanations which to the best of my knowledge and belief were necessary for the purpose of my audit.

The Senior Citizens Council has complied with the Statutory Bodies (Accounts and Audit) Act and any directions of the Minister in so far as they relate to the accounts.

Based on my examination of the accounts of the Senior Citizens Council, nothing has come to my attention that indicates that:

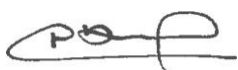
- (a) any expenditure incurred was of an extravagant or wasteful nature, judged by normal commercial practice and prudence; and
- (b) the Senior Citizens Council has not applied its resources and carried out its operations fairly and economically.

Other Matter

The financial statements of the Senior Citizens Council for the year ended 30 June 2019, were submitted on 23 October 2019. Following examination of the financial statements, amendments were deemed necessary. The amended financial statements were submitted on 26 June 2020.

Public Procurement Act

In my opinion, the provisions of Part V of the Act have been complied with as far as it appears from my examination of the relevant records.



C. ROMOOAH

Director of Audit

National Audit Office Level 14,

Air Mauritius Centre

PORT LOUIS

30 June 2020

SENIOR CITIZENS COUNCIL

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2019

ASSETS	NOTE	Year Ended 30 June 2019 Rs	Year Ended 30 June 2018 Rs
<u>NON CURRENT ASSETS</u>			
Property ,Plant and Equipment	3	71,601	59,904
Total Non Current Assets		71,601	59,904
<u>CURRENT ASSETS</u>			
Trade and Other Receivables		6,000	-
Cash and Cash Equivalent		688,460	545,909
Total Current Assets		694,460	545,909
TOTAL ASSETS		766,061	605,813
FINANCED BY :			
EQUITY AND LIABILITIES			
<u>Equity and Reserves</u>			
Equity	4	(1,001,303)	(619,565)
Deferred Capital Grant	5	71,601	59,904
		(929,702)	(559,661)
<u>NON-CURRENT LIABILITIES</u>			
Provision for Accumulated Sick Leave	6	1,385,990	1,106,103
Provision for Passage Benefits		189,747	-
Total Non-Current Liabilities		1,575,737	1,106,103
<u>CURRENT LIABILITIES</u>			
Trade and Other Payables	7	120,026	59,371
Total Current Liabilities		120,026	59,371
TOTAL EQUITY AND LIABILITIES		766,061	605,813

The Financial Statements were approved by the Executive Committee of the Council on 24 September 2019.


Mr. G. Bookhit
 Executive Committee Member


Mr. H. Seebarith, MSK
 Chairperson

SENIOR CITIZENS COUNCIL

STATEMENT OF FINANCIAL PERFORMANCE FOR YEAR ENDED 30 JUNE 2019

		Year Ended 30 June 2019 Rs	Year Ended 30 June 2018 Rs
REVENUE			
Grant in aid		9,463,459	9,488,860
Deferred income		24,844	36,451
CSR Grant received		-	-
CSR Grant released		-	-
Other income	9	413,405	537,575
		9,901,708	10,062,886
EXPENSES			
Administrative Expenses	10	7,575,270	7,120,230
Senior Citizens Activities and expenses	11	2,385,929	2,656,887
Rodrigues Activities		280,356	-
Other expenses	12	17,047	17,602
Depreciation		24,844	36,451
		10,283,446	9,831,170
Surplus/(Deficit) for the year		(381,738)	231,716

STATEMENT OF CHANGES IN EQUITY FOR YEAR ENDED 30 JUNE 2019

	Year Ended 30 June 2019 Rs	Year Ended 30 June 2018 Rs
Opening Balance	(619,565)	(851,281)
Add Surplus /(deficit)	(381,738)	231,716
Closing Balance	(1,001,303)	(619,565)

**STATEMENT OF CASH FLOWS FOR
YEAR ENDED 30 JUNE 2019**

	Year Ended 30 June 2019 Rs	Year Ended 30 June 2018 Rs
OPERATING ACTIVITIES		
Surplus/(Deficit) for the year	(381,738)	231,716
Adjustment for items not involving movement of cash		
Provision for depreciation	24,844	36,451
Provision for deferred income	(24,844)	(36,451)
NET CASH GENERATED FROM OPERATING ACTIVITIES	<u>(381,738)</u>	<u>231,716</u>
WORKING CAPITAL CHANGES		
(Decrease)/Increase in Accounts Payable	530,289	210,976
(Increase)/Decrease in Accounts Receivable	(6,000)	3,600
NET MOVEMENT IN WORKING CAPITAL	<u>524,289</u>	<u>214,576</u>
INVESTING ACTIVITIES		
Purchase of Property, Plant and Equipment	(36,541)	(11,140)
NET CASH USED IN INVESTING ACTIVITIES	<u>(36,541)</u>	<u>(11,140)</u>
FINANCING ACTIVITIES		
CSR Grant Received	-	-
Grant released	-	-
Deferred Income	36,541	11,140
NET CASH USED IN FINANCING ACTIVITIES	<u>36,541</u>	<u>11,140</u>
NET(DECREASE)/INCREASE IN CASH AND CASH EQUIVALENTS	142,551	446,292
Cash and Cash Equivalent at previous period	545,909	99,617
CASH AND CASH EQUIVALENT FOR YEAR ENDED 30 JUNE 2019	<u><u>688,460</u></u>	<u><u>545,909</u></u>

SENIOR CITIZENS COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

1. INTRODUCTION

- (a) The Senior Citizens Council was established in 1985 under the Senior Citizens Council Act No 66 of 1985. It is now governed by the Senior Citizens Council Act 1995 (Act No 5 of 1995) as subsequently amended by the Senior Citizens Council Act (Amended Act 2011).
- (b) The Council receives grant in aid from its parent Ministry and derives funds from its members as subscription fees. Office space have been provided free of charge by the Ministry.

MISSION

The mission of the Senior Citizens Council is to encourage our senior citizens to group into Senior Citizens Associations and to promote programmes/activities for their social integration and their welfare in general.

ACTIVITIES

- (a) Organise seminars, workshops, and talks on ageing issues, health care, protection of elderly persons, management of associations and legal counselling related to the welfare of Senior Citizens.
- (b) Run courses on Information Technology for Senior Citizens.
- (c) Organise annual drama, dance and quiz competitions.
- (d) Advise members in the administration of their Association.
- (e) Organise exchanges with Senior Citizens Associations abroad.
- (f) Organise activities in the context of National Day and International Day of Elderly.

2. Accounting Policies

The principal accounting policies of the Council are:

(a) Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standards for Small Entities (FRSSE). The going concern basis has been adopted.

(b) Revenue recognition **Government Grants**

Recurrent government grants are recognised on a cash basis as income and are matched against the recurrent expenses of the Council. Interest and other income are recognised on an accrual basis except for Subscription Fees which are accounted on a cash basis.

Grant related to purchase of assets are presented in statement of financial position under heading Deferred Income Capital Grant. These are released to income statement under deferred income. Deferred income is recognised when government grant received is used to finance capital expenditure.

(c) Property, Plant and Equipment

Property, Plant and Equipment are stated at cost or valuation, net of accumulated depreciation.

Depreciation is the systematic allocation of funds representing the use of an asset over its useful life.

The depreciation charged for each item and for each period shall be recognised in the Statement of Financial Performance for the period.

Depreciation is provided on the straight line basis so as to write off the depreciable value of the assets over their expected useful economic lives.

The annual rates of depreciation used for the purpose are as follows:

Fixtures and Fittings	5%
Office Equipment	20%
Furniture	10%
Computer & Accessories	20%

(d) Cash & Cash equivalents

Cash & Cash Equivalents comprise cash at bank and cash in hand.

(e) Provisions

A provision is recognised when there is a present obligation (legal or constructive) as a result of past event and it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of obligation.

(f) Comparative Figures

Figures of last year conform to the current year's presentation.

The comparative information cover the period 01 July 2017 to 30 June 2018 while the current financial statements cover the period 01 Jul 2018 to 30 June 2019.

3. Property, Plant and Equipment

	Fixtures and Fittings Rs	Furniture Rs	Office equipment Rs	TOTAL Rs
COST				
At 30 June 2018	39,741	88,443	461,756	589,940
Additions	-	25,742	10,799	36,541
At 30 June 2019	39,741	114,185	472,555	626,481
ACCUMULATED DEPRECIATION				
At 30 June 2018	39,741	82,577	407,718	530,036
Charge for the year	-	5,770	19,074	24,844
At 30 June 2019	39,741	88,347	426,792	554,880
Net Book Value as at 30 June 2019	-	25,838	45,763	71,601
Net Book Value as at 30 June 2018	-	5,866	54,038	59,904

4. Statement of Equity

	Year Ended 30 June 2019 Rs	Year Ended 30 June 2018 Rs
Opening balance	(619,565)	(851,281)
Surplus/(Deficit) for the period	(381,738)	231,716
Closing balance	(1,001,303)	(619,565)

5. Deferred Capital Grant

	Year Ended 30 June 2019 Rs	Year Ended 30 June 2018 Rs
Opening Balance	59,904	85,215
Assets acquired under Capital Grant	36,541	11,140
Release to Income	(24,844)	(36,451)
Closing balance	71,601	59,904

6. Provision for Accumulated Sick Leave

	Year Ended 30 June 2019 Rs	Year Ended 30 June 2018 Rs
Opening Balance	1,106,103	852,558
Accumulated Sick Leave Dec 2018	279,887	253,545
Closing Balance	1,385,990	1,106,103

7. Trade and other payables

	Year Ended 30 June 2019 Rs	Year Ended 30 June 2018 Rs
Travelling and Transport	8,776	4,506
Telephone Expenses	17,250	5,177
Audit fees	30,000	30,000
Activities at District Level	2,000	12,000
Annual General Meeting	38,000	-
Rodrigues Activities	24,000	-
SCA meeting	-	3,848
Subscription Fees to International Org	-	3,840
Closing balance	120,026	59,371

8. Trade and other Receivables

	Year Ended 30 June 2019 Rs	Year Ended 30 June 2018 Rs
Travelling and Transport	6,000	-
Closing Balance	6,000	-

9. Other Income

	Year Ended 30 June 2019 Rs	Year Ended 30 June 2018 Rs
Subscription	139,600	157,200
National Day Celebration	80,000	380,375
Sponsorship from Min of Arts & Culture	10,000	-
International Day of Elderly	181,025	-
Misc Revenue	2,780	-
Closing Balance	413,405	537,575

10. Administrative expenses

	Year Ended 30 June 2019 Rs	Year Ended 30 June 2018 Rs
Salaries/Allowances	5,227,126	5,007,726
Board Member Fees/Chairman Fees	367,820	380,915
Contribution to NPF/SICOM	575,739	550,962
Travelling /Transport	659,076	619,877
Telephone charges	93,112	71,540
Printing , Postage & Stationery	87,944	97,008
Office expenses	54,339	76,759
Audit fee	30,000	45,000
Bank Charges	10,480	16,899
Provision for Accumulated Sick Leave	279,887	253,545
Provision for Passage Benefits	<u>189,747</u>	-
Closing balance	<u>7,575,270</u>	<u>7,120,230</u>

11. Senior Citizens Activities Expenses

	Year Ended 30 June 2019 Rs	Year Ended 30 June 2018 Rs
Grant to Associations	1,477,300	1,418,625
Expenses Annual Grant	62,238	7,995
Activities at National Level-Residential Seminars, Drama ,Dance, Essay Comp, Quiz & Story telling	550,452	619,780
Activities at District Level- Management of Associations, Nat Day Cel, Preventive Health Care,Legal Counselling &Seminar	106,869	191,637
Senior Citizens Association Meetings	17,605	25,416
End of Year Activities	74,110	75,225
Assistance to Centenarian	6,006	7,911
Election	15,000	151,918
Annual General Meeting	38,000	32,565
International Exchange	26,924	57,525
News Bulletin	-	68,290
International Day of Elderly	11,425	-
Closing balance	<u>2,385,929</u>	<u>2,656,887</u>

12. Other Expenses

	Year Ended 30 June 2019 Rs	Year Ended 30 June 2018 Rs
Membership fee- International Organisations	17,047	17,602
Closing Balance	17,047	17,602

13. Contribution to Pension Scheme

Since 1st July 2013, 22 employees of the Council have been appointed on a permanent basis and have since joined the SICOM Defined Contribution Pension Scheme. The contribution rates to the scheme are 6% for the employee and 12% for the employer (Council), inclusive of the cost for a Group Temporary Assurance to cater for death benefits in the service.

14. Related Party Transaction

There has been no related party transaction during this financial period.

15. Risk Management

As regard risk management, the Board of the Senior Citizens Council is responsible for the total process of managing risks.