



REPORT OF THE
DIRECTOR OF AUDIT

**On the Financial Statements
of the Senior Citizens Council
for the year ended 30 June 2020**

NATIONAL AUDIT OFFICE



NATIONAL AUDIT OFFICE

REPORT OF THE DIRECTOR OF AUDIT TO THE EXECUTIVE COMMITTEE 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 2020 and the statement of financial performance, statement of changes in equity and 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 2020, and of its financial performance and cash flows for the year then ended in accordance with the Financial Reporting Standards for Small Entities issued under Section 72 of the Financial Reporting Act.

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.

Emphasis of Matter

I draw attention to Note 6 to the financial statements. The total amount of expenses of the Council has exceeded the total amount of revenue resulting in a deficit of Rs 2,097,697 for the financial year ended 30 June 2020. This deficit impacted on the equity, which stood at a negative balance of Rs 3,196,526 as at same year end.

My opinion is not modified in respect of this matter.

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.

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 the Financial Reporting Standards for Small Entities issued under Section 72 of the Financial Reporting Act, 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 Executive Committee 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.

As far as it could be ascertained from my examination of the relevant records, the Senior Citizens Council has complied with the Statutory Bodies (Accounts and Audit) Act in so far as it relates to the accounts.

Based on my examination of the records of Senior Citizens Council, nothing has come to my attention that causes me to believe that:

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

Public Procurement Act

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



C. ROMOOAH
Director of Audit

National Audit Office
Level 14,
Air Mauritius Centre
PORT LOUIS

7 June 2021

ANNUAL REPORT

FOR THE PERIOD

July 2019 – June 2020



Senior Citizens Council

ANNUAL REPORT

FOR THE PERIOD

July 2019 – June 2020



Senior Citizens Council

TABLE OF CONTENTS

MESSAGE OF CHAIRPERSON	3
1. PROFILE OF SENIOR CITIZENS COUNCIL	4
1.1 <i>Enactment</i>	4
1.2 <i>Vision & Mission</i>	4
1.3 <i>Main Objectives</i>	4
1.4 <i>Affiliation with International Organisations</i>	4
1.5 <i>Membership / Affiliation</i>	5
1.6 Council Structure	5
1.7 Composition of the Executive Committee	5
1.8 Representative of Rodrigues Federation of Senior Citizens Associations	6
1.9 Profile of Executive Committee	6
1.10 Attendance Record and Remuneration of Executive Committee Members	7
1.11 Organisational Chart	8
1.12 Staff of the Council	8
 2. MANAGEMENT REPORT	 9
 Annual General Meeting	 9
International Day For Older Persons	10
Annual Grant	10
Launching of website of Council	10
Activities of the Council	11
- <i>Song and Dance Competitions</i>	11
- <i>Visit to Rodrigues</i>	11
- <i>Games Tournament – Domino/Petanque/Draught</i>	11
- <i>National Day Celebrations</i>	12
Covid 19	12
On-going Activities	12

3. CORPORATE GOVERNANCE REPORT	13
- <i>Statement of Compliance</i>	14
- <i>Committees and Sub-Committees</i>	14
- <i>Statement of Executive Committee Responsibilities</i>	14
4. ETHICS	14
5. INTERNAL CONTROL & RISK MANAGEMENT	15
6. HEALTH AND SAFETY	15
7. SOCIAL ISSUES	15
8. STRATEGIC PLAN FOR NEXT 3 YEARS	15
9. SCC & ENVIRONMENTAL ISSUES	16
10. FUNDING	16
11. FINANCIAL STATEMENTS FOR FINANCIAL YEAR ENDING 30 JUNE 2020	16
- <i>Statement of financial position</i>	17
- <i>Statement of financial performance</i>	18
- <i>Statement of changes in equity</i>	18
- <i>Statement of Cash flows</i>	19
- <i>Notes to the financial statements</i>	20-25
- <i>Contribution to Pension Scheme</i>	26
- <i>Related Party Transaction</i>	26
- <i>Risk Management</i>	26

MESSAGE OF THE CHAIRPERSON OF THE SENIOR CITIZENS COUNCIL

Dear Valued Friends

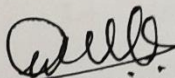
It is with an utmost sense of commitment and devotion that I am again presenting the Annual Report for the period July 2019 to June 2020.

By now, most if not all of you, are already aware that the Senior Citizens Council (SCC) is mandated to encourage older persons to lead an active and healthy life in dignity and in full enjoyment of their rights and independence. To uphold this vision, a panoply of activities was organized at district, regional and national levels despite being inadvertently affected by Covid 19. The activities included a series of cultural, sports and literary items.

As older persons are becoming a greater proportion, we are also becoming a greater force for our country – politically, economically and socially. The SCC is, therefore, pledging to organise new activities centered around healthy eating, diet, lifestyle, exercise and positive mental attitude as these factors play a very significant role in determining our state of health. Our aim should not only be to increase our life expectancy but to improve the quality of life.

We may say that we the elderly are above all an asset to our society. We are mature people with experience and wisdom acquired over the span of many years. Although during the ageing process, many physiological and biological changes do occur, resulting in functional decline, the SCC is planning to put up a support system with the collaboration of different stakeholders to ensure the wellness of seniors in their twilight years.

To conclude, I would like to put on record the help and collaboration of our parent Ministry i.e. the Ministry of Social Integration, Social Security and National Solidarity, the Ministry of Arts and Culture and various NGOs, the Executive Committee Members of the Council, especially the District Representatives and the Staff of the SCC, the President and Members of the Rodrigues Federation of SCAs for their support in the realisation of the various activities organised.


H Seebarith, 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 Integration, Social Security and National Solidarity (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 open to persons aged 55 and above. As at 30 June 2020, 803 Senior Citizens Associations in Mauritius and 68 in Rodrigues (making a total of 847) grouping some 103,815 members were affiliated to the Council. The applications of 25 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 Rodrigues, Outer Islands and Territorial Integrity, 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. D. Ramdharee
Medical Director, MSS	Dr. Mrs. Y. Soopal-Lutchmun
Representative of the PMO (Rodrigues, Outer islands and Territorial Integrity)	Mrs C. Doobaly
Representative of the Ministry of Health and Wellness	Mrs. Roseline Tonta
Representative of the Ministry of Gender Equality, Child Development & Family Welfare	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

<i>Composition of the Executive Committee (Cont)</i>	
Elected Member – Lower Plaines Wilhems (Ward)	Mr. Gooroocharan Dookhit
Elected Member – District of Pamplemousses	Mr. Hoolassoo Seenarain
Elected Member – Upper Plaines Wilhems (Ward)	Mrs. Oormeela Jawaheer
Elected Member – District of Rivière du Rempart	Mr. Raj Tarachand
Elected Member – District of Savanne	Mr. Vengrasamy Rungasamy, MSK
Independent Members	Mr. Mohammad Javed Soyfoo Miss Mariam Bibi Mactoom (passed away in February 2020)

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 *Profile of Executive Committee*

(i) Mr. Hanslall Seebaruth, MSK - Chairperson

Mr. H. Seebaruth, MSK was a Principal and Chief Usher at the Supreme Court until his retirement and is currently serving as a registered Freelance Usher. He has completed the Usher's Examination and the Intermediate Attorney's Examination. Appointed on a part-time capacity, he presides meetings and provide overall leadership to the Board.

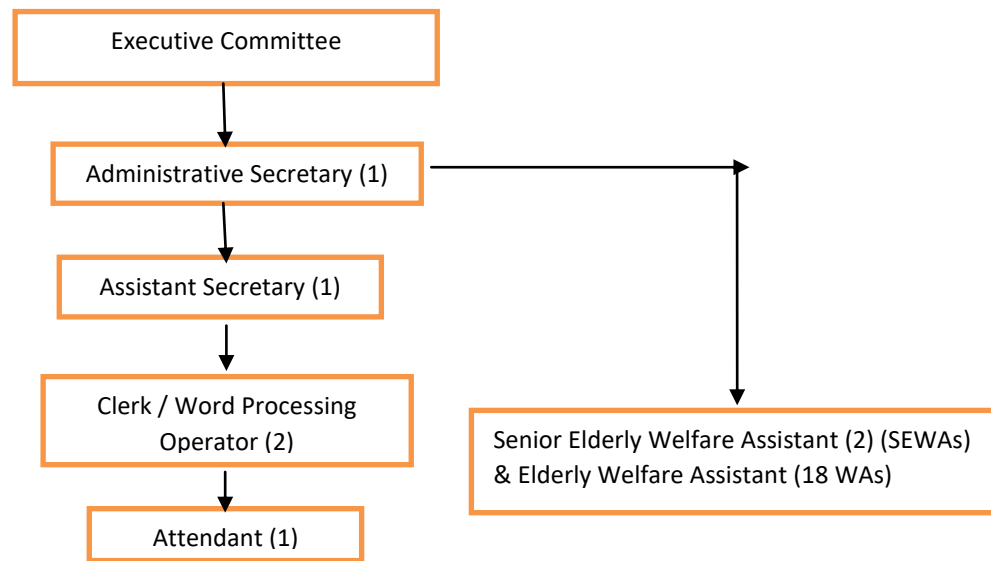
(ii) Mrs. Bibi Raseeda Hossenbaccus – Vice-Chairperson

Mrs. R. B. Hossenbaccus was a Craft Teacher at the Sugar Industry Labour Welfare Fund and acted as Family Support Officer in connection with HIV Aids for Women's Associations at the National Women Council. She is involved in social work concerning promotion of the welfare of the elderly for several years. In her capacity as Vice-Chairperson, she replaces the Chairperson as and when required.

1.10 Attendance Record and Remuneration of Council's Executive Committee Members - Period July 2019 – June 2020

Name of Executive Committee Members	Status	Attendance at Meetings		Remuneration (Fees Executive Committee meetings including Sub-Committee meetings) Rs
		Exco	Sub-Cttee	
Mr. H. Seebaruth, MSK	Chairperson	7/7	4/4	180,000
Mrs. R. Hossenbaccus	Vice-Chairperson	6/7	1/4	9,815
Mr. R. Moolye	Representative of MSS	2/7	-	3,000
Mrs S Gujadhur-Nowbuth	Representative of MSS	1/7	-	1,500
Mrs P Veerabudren	Representative of MSS	1/7	-	1,500
Mrs D Ramdharee	Representative of MSS	2/7	-	3,000
Dr.Mrs.Y.Soopal-Lutchmun	Medical Director	5/7	-	7,500
Mrs. C. Doobaly	Representative of PMO (Rodrigues)	5/7	-	7,500
Mr T Pillay	Representative of PMO (Rodrigues)	2/7	-	3,000
Mr. A. K Ujoodha	Representative of Ministry of Gender	2/7	-	3,000
Mrs. R. Tonta	Representative of Ministry of Health and Wellness	7/7	-	10,500
Mrs. S. Abbasmamode	Representative of Port Louis	7/7	4/4	13,760
Mr. B. Doobraz	Representative of Flacq	7/7	4/4	13,760
Mr. G. Dookhit	Representative of Lower Plaines Wilhems	7/7	4/4	13,760
Mr. H. Hurdyal	Representative of Black River	7/7	3/4	12,945
Mrs. O. Jawaheer	Representative of Upper Plaines Wilhems	5/7	3/4	9,945
Mr. G. Juggessur	Representative of Grand Port	7/7	4/4	13,760
Mr. J. Mattarooa	Representative of Moka	6/7	3/4	11,445
Mr. V Rungasamy, MSK	Representative of Savanne	4/7	2/4	9,130
Mr. H. Seenarain	Representative of Pamplémousses	6/7	3/4	11,445
Mr R. Tarachand	Representative of Riviere du Rempart	7/7	3/4	12,945
Miss M. Mactoom	Independent Member	3/7	-	4,500
Mr. M. J. Soyfoo	Independent Member	7/7	-	10,500
Mr. François Clair	President of Rodrigues SCAs	2/7	-	3,000

1.11 ORGANISATIONAL CHART



The SEWAs and EWAs are posted at the Recreation Centres managed by the Ministry of Social Integration, Social Security and National Solidarity and the Elderly Day Care Centres managed by the Welfare Division of the Ministry (WEPPU).

1.12 Staff of the Council

Mr Ravindre Patpur joined the Council on 1st March 2019 as Administrative Secretary. He is the holder of a BSc Hons in Social Work, Certificate in Travel, Tourism & Hospitality, Certificate in Public Intervention for Poverty Reduction Certificate in Computerisation Project Management and an Attendance Certificate on Ageing, Caring & Geriatrics.

As Administrative Secretary, he is responsible for the day-to-day management of the Council and ensures the effective implementation of its programme, policies and the decisions of the Board and the Ministry.

The supporting team comprises staff (5) 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:

- Mrs Beenah Seebaluck, Assistant Secretary
- Mrs Rita Balgobin, Clerk Word Processing Operator
- Miss Kooshbu Dabee, Clerk Word Processing Operator
- Mrs Guianooradha 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 Dawnundun, 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 Seebarith-Geerwar, Elderly Welfare Assistant
- Mr Hemchand Sohorye, Elderly Welfare Assistant
- Mrs Prethima Tonoo, Elderly Welfare Assistant

Mrs. Nazima B. Shah, Principal Financial Officer at the Ministry of Health and Wellness and Mrs. Vanessa Lutchmun, Financial Officer / Senior Financial Officer of the Ministry of Social Security, provide support to the Council on a part-time basis in the preparation of the financial accounts and handle the financial transactions of the Council respectively.

2. MANAGEMENT REPORT

Annual General Meeting (AGM)

The AGM, in accordance with section 9 of the Senior Citizens Council Act, the Council was held on 16 August 2019 at the Tamil League Hall, Redit in the presence of about 550 Members.

The Annual Report and the Financial Statement of Accounts of the Council of the year 2018/19 duly approved by the National Audit Office can be viewed on the Council's website.

International Day For Older Persons 2019

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 on 1st October 2019. 83 buses were allocated for the transport of the seniors to the venue. Refreshments were distributed in the buses at all the picking points and the District Representatives and the Contact Persons in buses ensured that the Members of the Senior Citizens Associations were well cared and returned back home safely.

Annual Grant

A substantial increase in the payment of the Annual Grant was approved by the Executive Committee as the rates payable had not been changed for quite some years owing to financial constraints. This was also made possible through the increase in the Budget by Government for the year 2019/2020. It should be noted that an amount of Rs. 1.4 M was disbursed in the year 2018 whereas in 2019, the grant paid to all Associations amounted to Rs. 1.8 M.

As in previous years, distribution was effected district wise after the launching on 4 December 2019 in the presence of the Hon Minister of Social Security. The Associations in the districts of Black River, Lower and Upper Plaines Wilhems were invited to attend and to collect their cheques.

61 Senior Citizens Associations benefitted from the Annual Grant in the course of a visit effected to Rodrigues from 11 to 14 December 2019.

Launching of the website of the Council

The Council took the opportunity in the course of the payment of the Grant to launch officially the website of the Council which has been developed by the Compnet Ltd.

The objective of the website is to facilitate communication with some 800 Senior Citizens Associations, and also for the dissemination and retrieving of information concerning important issues of interest for Seniors.

Activities of the Council

Song and Dance Competitions

Competitions in Song (Hindustani and European) and the Dance (Bhojpuri and Sega) were organized by the Council. In view of the high number of participants, semi-finals for both disciplines were held on 16, 19, 20 to assess the best ones for the finals. The finals in the Song (European) and Dance (Sega) Competitions were scheduled on 23 September 2019 at Salle des Fetes, Plaza, Rose Hill. The Indira Gandhi Centre for Indian Culture was booked on 26 September 2019 for the holding of the Finals in Song (Hindustani) and Bhojpuri Dance.

Visit to Rodrigues

A 4-Member delegation led by the Chairperson of the Council visited Rodrigues from 11 to 14 December 2019. This visit which has now become an annual feature gave the delegation the opportunity to interact with the elderly of Rodrigues and take cognizance of particular problems affecting the seniors of Rodrigues.

Talk and Lectures were held to promote further the concept of active and healthy ageing and to increase the self-esteem of the elderly. During the encounter with Centenarians, the delegation took note of their positivity, resilience and their inborn capacity to adapt to new situations.

A Site visit to the proposed site for the construction of a Recreation Centre at Camp Pintade was effected.

Games Tournament – Domino, Petanque, Draught

Following circulars sent to all Presidents of Associations, Members were invited to participate in the Games Tournament district-wise in the first instance during the months of August to November 2019.

The Finals of the Games Tournament were held on 12 February 2020 at the Dr James Burty David Recreation Centre, Pointe Aux Sables.

National Day Celebrations

In the context of the National Day Celebrations, a Quiz Competition was organised district wise. The theme was based on the History of Mauritius up to date.

Covid 19

Owing to Covid 19, all activities were kept in abeyance.

On-going Activities

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

3. CORPORATE GOVERNANCE REPORT

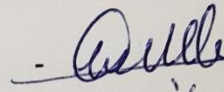
Statement of Compliance

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.

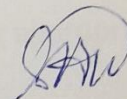
All major policy decisions and activities of the Council are approved by the Committee after satisfying itself that all administrative, financial and other relevant procedures have been followed by Management.

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.

H Seebaruth, MSK - Chairperson



S Abbas Mamode - Executive Committee Member -



Date:12/5/2021.....

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 financial performance, 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 Senior Citizens Council (SCC) has solicited the internal control unit based at the parent Ministry to carry out internal control exercise as warranted. Although the request has been favourably considered, yet internal control has not been carried out yet.

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. STRATEGIC PLAN FOR NEXT 3 YEARS

In conformity with its Act, the SCC's Strategic Plan for the next 3 years will be based on the following principles / actions / issues.

- Organising activities / programmes geared to fight AGEISM & NEGATIVE STEREOTYPES OF ELDERLY.
- Sensitising one and all on the growing mental needs of the seniors with particular stress on DEMENTIA & ALZHEIMER'S DISEASE.
- Devising and implementing support programmes aimed at promoting active and healthy ageing.
- Multi-generational activities

The above will uphold the Council's mission, vision and values as well as its long-term goals and action plans to reach them.

9. SCC & ENVIRONMENTAL ISSUES

The SCC is conscious of environmental ethics and no activities organised impact negatively to the environment. Besides, seniors also are sensitised on the causes of environmental damage and how to help and protect the environment through a series of talks, seminars / workshops.

10. FUNDING

The Council benefitted from the following source of funding:

- Grant from the Ministry of Social Integration, Social Security and National Solidarity.
- Subscription fees from its affiliated Senior Citizens Associations.

11. FINANCIAL STATEMENTS

The financial statements were approved by the Executive Committee of the Council on 27 October 2020 and signed on its behalf by the Chairperson and one Executive Committee Member.

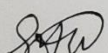
Following audit by the National Audit Office, an amended Annual Report and Financial Statements for the year ended 30 June 2020 were approved by circulation on 12 May 2021.

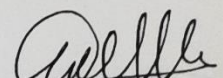
SENIOR CITIZENS COUNCIL

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2020

		30 June 2020	30 June 2019
		Rs	Restated Rs
ASSETS	NOTES		
<u>NON CURRENT ASSETS</u>			
Property ,Plant and Equipment	3	106,818	55,959
Total Non Current Assets		106,818	55,958
<u>CURRENT ASSETS</u>			
Trade and Other Receivables	4	6,000	6,000
Cash and Cash Equivalent	5	291,810	705,602
Total Current Assets		297,810	711,602
TOTAL ASSETS		404,628	767,560
FINANCED BY :			
EQUITY AND LIABILITIES			
<u>Equity and Reserves</u>			
Equity	6	(3,196,526)	(1,098,829)
Deferred Capital Grant	7	26,345	39,794
		(3,170,181)	(1,059,035)
<u>NON-CURRENT LIABILITIES</u>			
Provision for Accumulated Sick Leave	8	1,657,019	1,516,822
Provision for Passage Benefits	9	340,274	189,747
Provision for Accumulated Vacation Leave	10	1,298,961	-
Total Non-Current Liabilities		3,296,254	1,706,569
<u>CURRENT LIABILITIES</u>			
Trade and Other Payables	11	278,556	120,026
Total Current Liabilities		278,556	120,026
TOTAL EQUITY AND LIABILITIES		404,628	767,560

The Financial Statements were approved by the Executive Committee of the Council on 27 October 2020 and Amended Financial Statements on 12 May 2021.


Mrs S Abbas Mamode
 Executive Committee Member


Mr H Seebarith, MSK
 Chairperson

The notes on pages 20 to 26 formed an integral part of the Financial Statements

SENIOR CITIZENS COUNCIL

STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2020

		30 June 2020	30 June 2019 Restated
	NOTES	Rs	Rs
REVENUE			
Grant in aid		10,000,000	9,500,000
Deferred income		13,449	20,110
Other income	12	319,630	413,405
Total Revenue		10,333,079	9,933,515
EXPENSES			
Administrative Expenses	13	9,515,473	7,706,102
Senior Citizens Activities Expenses	14	2,784,543	2,385,929
Rodrigues Activities		97,760	280,356
Other expenses	15	7,963	17,047
Depreciation		25,037	23,345
Total Expenses		12,430,776	10,412,779
Deficit for the year		(2,097,697)	(479,264)

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2020

	30 June 2020	30 June 2019 Restated
	Rs	Rs
Opening Balance	(1,098,829)	(619,565)
Add (deficit)	(2,097,697)	(479,264)
Total	(3,196,526)	(1,098,829)

SENIOR CITIZENS COUNCIL

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2020

	30 June 2020 Rs	30 June 2019 Restated Rs
OPERATING ACTIVITIES		
(Deficit) for the year	(2,097,697)	(479,264)
<i>Adjustment for items not involving movement of cash</i>		
Depreciation	25,037	23,345
Deferred Income	(13,449)	(20,110)
NET CASH GENERATED FROM OPERATING ACTIVITIES	(2,086,109)	(476,029)
WORKING CAPITAL CHANGES		
(Decrease)/Increase in Accounts Payable	1,748,214	661,121
(Increase)/Decrease in Accounts Receivable	-	(6,000)
NET MOVEMENT IN WORKING CAPITAL	1,748,214	655,121
INVESTING ACTIVITIES		
Purchase of Property, Plant and Equipment	(75,897)	(19,399)
NET CASH USED IN INVESTING ACTIVITIES	(75,897)	(19,399)
NET(DECREASE)/INCREASE IN CASH AND CASH EQUIVALENTS	(413,792)	159,693
Cash and Cash Equivalent at start	705,602	545,909
Cash and Cash Equivalent at end	291,810	705,602

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 Associations
- (e) Organise exchanges with Senior Citizen Associations abroad
- (f) Organise activities in the context of National Day and International Day For Older Persons

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 the statement of financial position under heading Deferred Income Capital Grant. These are released to income statement under deferred income. (Government grant used to acquire assets shall be released to the statement of financial position item and be amortised over the useful lives of the assets).

(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 charged to SCC books on a full basis in the month the assets are brought into its intended use and non in the month of disposal

Depreciation is provided on the straight line basis so as to write off the depreciable value of the assets.

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.

Provisions in respect of accumulated sick leaves, accumulated vacation leaves and passage benefits have been computed in accordance with the PRB Report 2016.

(f) Comparative Figures

Figures of last year conform to the current year's presentation. The comparative information covers the period 01 July 2018 to 30 June 2019 while the current financial statements cover the period 01 July 2019 to 30 June 2020.

3. Property, Plant and Equipment

	Fixtures and Fittings	Furniture	Office equipment	TOTAL
	Rs	Rs	Rs	Rs
COST				
As at 1 July 2019 (Restated)	39,741	97,043	472,555	609,339
Additions	-	17,142	58,755	75,897
At 30 June 2020	39,741	114,185	531,310	685,236
ACCUMULATED DEPRECIATION				
At 1 July 2019 (Restated)	39,741	86,848	426,792	553,381
Charge for the year	-	3,995	21,042	25,037
At 30 June 2020	39,741	90,843	447,834	578,418
Net Book Value as at 30 June 2020	-	23,342	83,476	106,818
Net Book Value as at 30 June 2019 Restated	-	10,195	45,763	55,958

4. Trade and Other Receivables

	30 June 2020	30 June 2019
	Rs	Rs
Traveling and Transport	6,000	6,000
Total	6,000	6,000

5. Cash and Cash Equivalent

	30 June 2020	30 June 2019
	Rs	Rs
Cash at Bank	286,431	696,717
Cash in Hand	5,378	8,884
Total	291,810	705,602

6. Statement of Equity

	30 June 2020	30 June 2019 Restated
	Rs	Rs
Opening balance	(1,098,829)	(619,565)
(Deficit) for the F/Y	(2,097,697)	(479,264)
Total	(3,196,526)	(1,098,829)

7. Deferred Capital Grant

	30 June 2020	30 June 2019 Restated
	Rs	Rs
Opening Balance	39,794	59,904
Release to Income	(13,449)	(20,110)
Total	26,345	39,794

8. Provision for Accumulated Sick Leave

	30 June 2020	30 June 2019 Restated
	Rs	Rs
Opening Balance	1,516,822	1,106,103
Accumulated Sick Leave for the f/year	140,197	410,719
Total	1,657,019	1,516,822

9. Provision for Passage Benefits

	30 June 2020	30 June 2019
	Rs	Rs
Opening Balance	189,747	-
Passage Benefits paid	(47,666)	-
	142,081	-
Accumulated Passage Benefits for the F/Y	198,193	189,747
Total	340,274	189,747

10. Provision for Accumulated Vacation Leave

	30 June 2020 Rs	30 June 2019 Rs
Accumulated Vacation Leave for the FY	1,298,961	-
Total	1,298,961	-

11. Trade and other Payables

	30 June 2020 Rs	30 June 2019 Rs
Travelling and Transport	286	8,776
Telephone Expenses	4,674	17,250
Audit fees (2019/2020 & 2018/2019)	70,000	30,000
Activities at District Level	-	2,000
Annual General Meeting	35,000	38,000
Rodrigues Activities	-	24,000
Election	151,633	-
Fees/Allowances	9,000	-
Subscription Fees to International Org	7,963	-
Total	278,556	120,026

12. Other Income

	30 June 2020 Rs	30 June 2019 Rs
Subscription	141,525	139,600
National Day Celebration	-	80,000
Sponsorship from Min of Arts & Culture	-	10,000
International Day For Older Persons	-	181,025
Miscellaneous Revenue	178,105	2,780
Total	319,630	413,405

13. Administrative expenses

	30 June 2020 Rs	30 June 2019 Restated Rs
Salaries/Allowances/Passage Benefits	5,774,684	5,227,126
Overtime	106,525	-
Board Member Fees/Chairman Fees	371,210	367,820
Contribution to NPF/SICOM	599,952	575,739
Travelling Expenses	640,369	596,476
Parking Fees	59,200	62,600
Telephone charges	119,578	93,112
Printing, Postage & Stationery	101,280	87,944
Office expenses	51,120	54,339
Audit fee	40,000	30,000
Bank Charges	14,205	10,480
Provision for Accumulated Sick Leave	140,197	410,719
Provision for Passage Benefits	198,193	189,747
Provision for Accumulated Vacation Leave	1,298,961	-
Total	9,515,473	7,706,102

14. Senior Citizens Activities Expenses

	30 June 2020 Rs	30 June 2019 Rs
Grant to Associations	1,799,915	1,477,300
Expenses Annual Grant	29,401	62,238
Activities at National Level- Drama, Dance, Quiz	305,675	550,452
Activities at District Level- Management of Associations, Nat Day Celebration, Preventive Health Care, Legal Counselling & Seminar	58,999	106,869
Senior Citizens Association Meetings	17,380	17,605
End of Year Activities	111,786	74,110
Assistance to Centenarians	29,517	6,006
Election	159,942	15,000
Annual General Meeting	36,588	38,000
International Exchange	-	26,924
International Day For Older Persons	235,340	11,425
Total	2,784,543	2,385,929

15. Other Expenses

	30 June 2020 Rs	30 June 2019 Rs
Membership fee- International Organisations	7,963	17,047
Total	7,963	17,047

16. 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.

An amount of Rs.248,274 and Rs. 496,548 representing the Employees share and Employer's share respectively, have been contributed towards the Defined Contribution Pension Scheme during the period July 2019 to June 2020. As at 30 June 2020, the SICOM Accumulated Fund Balance amounted to Rs. 4,696,679.

17. Related Party Transaction

The Ministry of Social Integration, Social Security and National Solidarity is a related party to the SCC.

18. Risk Management

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