



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 2021 and the statement of financial performance, statement of changes in net assets/equity, cash flow statement and statement of comparison of budget and actual amounts 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 2021, and of its financial performance and cash flows for the year then ended in accordance with the International Public Sector Accounting Standards (IPSASs).

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.

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:
 - (a) no direction relating to the accounts has been issued by the responsible Minister to Senior Citizens Council; and
 - (b) except for the matter described in the paragraph below, the Senior Citizens Council has complied with the Statutory Bodies (Accounts and Audit) Act.

Late Submission of Annual Report

The Annual Report, including the financial statements of the Senior Citizens Council for the year ended 30 June 2021, was submitted on 30 November 2021, that is, one month after the statutory deadline.

- Based on my examination of the records of the 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

- 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.

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 International Public Sector Accounting Standards, 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.

- (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

22 June 2022

ANNUAL REPORT

FOR THE PERIOD

July 2020 – June 2021



Senior Citizens Council

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MESSAGE OF THE CHAIRPERSON OF THE SENIOR CITIZENS COUNCIL

Respected Friends and Colleagues

I have the pleasure to present once again the Annual Report of the Senior Citizens Council (SCC) for the period July 2020 to June 2021, in a very exceptional context.

As you are aware, the past 12 months have been a testing time for everyone – most intensely for senior citizens who may have lost relatives and friends or have struggled with the health impacts of COVID 19 and secluded at home for a long time.

You will surely agree that in such exceptional and serious circumstances, we have no option than to bond and pull together to support and uphold the policy of the Government to protect everyone and most prominently the elderly.

Despite this backdrop, the SCC did not remain inactive and a series of important events were organised to boost the morale of our seniors by keeping them active.

Amongst others, I feel proud to mention the gathering organised on the 1st October 2020 at the Swami Vivekananda International Conference Centre. The SCC upheld the challenge of mobilising some 7,500 older persons to attend the magnificent event without a hitch.

Yet, another challenging assignment entrusted to the SCC was the motivation and conveyance of seniors for the administration of vaccines for the COVID 19 and Anti flu vaccination in various regions.

Here, I seize the opportunity to express my heartfelt thanks to each and everyone but most importantly the 10 District Representatives who are Executive Committee Members of the SCC for their hard work and perseverance. In fact, they volunteered as “front liners” and extended their help in countless ways owing to their innate and natural propensity to help anyone in distress.

Moreover, with a view to upholding the digital inclusion of seniors, the Council with the collaboration of the National Computer Board organised a series of computer literacy courses which I believe has significant relevance for the elderly.

To end, I would like to say that despite the disruption of daily routines caused by the COVID 19 pandemic, the SCC as an organisation has also learned lessons and will emerge stronger, more focussed and better positioned than ever to deliver on our mission i.e. to build trust, uphold values by taking a “senior first” approach – prioritizing the well-being and health of the elderly.

I hope the Annual Report provides readers with all important information about the Council’s performance during financial year 2020 and 2021.

H Seebaruth, MSK
Chairperson

PROFILE OF SENIOR CITIZENS COUNCIL

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).

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.

Objectives of the Council

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.

Affiliation with International Organisations

The SCC is affiliated to the Federation Internationale des Associations des Personnes Agées (FIAPA) and has a MOU with the Senior Citizens Council of Delhi and Respect Age India (Agra). No exchange programme has been organised owing to the Covid 19 pandemics.

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 2021, 814 Senior Citizens Associations in Mauritius and 68 in Rodrigues (making a total of 882) grouping some 104,213 and 2,104 members respectively were affiliated to the Council. The applications of the following 15 new Senior Citizens Associations as specified below were approved for affiliation to the Council.

District	Name of Associations	No of Members
Black River	-Sagar Senior Citizen Association	50
	-Friendly Senior Citizens Society	98
Flacq	-Senior Citizens Friends of Camp de Masque	54
	-Pride Senior Citizen Association	80
Grand Port	-Comlone Senior Citizens Association	86
	- Riviere du Poste Senior Citizens Association	133
Lower Plains Wilhems	-Coromandel Goldies Senior Citizen Association	50
Pamplemousses	-Surya Senior Citizens Association	54
	-Pointe Aux Biches Senior Citizens Association	52
	-Rise and Shine Senior Citizens Association	85
	-CCC Senior Citizens Association	56
Riviere du Rempart	-Moulin Cassé Senior Citizens Association	156
Savanne	-Chemin Grenier Green Crescent Senior Citizen Association	93
	-Surinam Elderly Person Association	135
Upper Plains Wilhems	-Vacoas Phoenix Muslim Senior Citizen Association	63

MANAGEMENT REPORT

Election of District Representatives

The election of 10 District Representatives was carried out by the Electoral Commissioner's Office on 22 August 2020 after two years as specified in the Senior Citizens Council Act. District Representatives of Black River, Port Louis and Rivière du Rempart were declared elected on the Nomination Day as there were no opposing candidates while 2 newly elected candidates from Pamplemousses and Savannes joined the Council for the first time.

International Day for Older Persons

As in previous years, a function was organised in the context of the International Day for the Older Persons (IDFE) on 1st October 2020 at the Swami Vivekananda International Conference Centre (SVICC), Pailles. The Council successfully motivated some 7,500 elderly persons forming part of Senior Citizens Associations throughout the island to attend the function.

Annual Grant to Senior Citizens Associations (Mauritius)

The launching of the payment of the annual grant in Mauritius to Senior Citizens Associations took place on Monday 9 November 2020 in the Conference Hall, Level 2, Social Security House, Rose Hill, for Senior Citizens Associations of the district of Lower Plaines Wilhems (Beau Bassin / Rose-Hill / Quatre Bornes) in the presence of the Hon Minister of Social Security. Some 200 beneficiaries were handed over their grants in form of cheques. The distribution in other districts was held from 16 to 20 November 2020.

Owing to the increase in the rates payable based on the strength of each Association, the amount disbursed for this activity has reached Rs. 1,908,340.

Annual General Meeting (AGM)

The AGM for the presentation of the Annual Report and the Financial Statements duly approved by the National Audit Bureau, was held on 2 December 2020 at the Tamil League Hall, Reduit in the presence of some 500 Presidents / Representatives of the affiliated Senior Citizens Associations.

Activities of the Council

In line with its policy of promoting active and healthy ageing, the Council organized a series of activities with the participation of affiliated Members of Senior Citizens Associations (SCAs). However, some activities could not be held owing to COVID 19.

The budget of Rs.10 Million provided to the Council for the year 2020/2021 was used for its administrative and inescapable expenses and the organisation of activities at district and national levels and for the payment of Annual Grant to all affiliated Senior Citizens Associations.

- **Regional Seminars**

In the context of the International Day For Older Persons, 10 (half day) regional seminars were organised in each district with the following themes: ***Dementia and Alzheimer Diseases, Healthy Eating, Benefits of Exercise and Non-Communicable Diseases, Safety and Security of Seniors*** with the collaboration of the Alzheimer Association of Mauritius and the Medical Unit of our Parent Ministry. The launching was held on 13 October 2020 at the Salle des Fetes, Plaza, Rose Hill in the presence of the Hon Minister of Social Security. The workshops were held during the period 13 October to 12 November 2020. Some 50-100 participants were present in each district during the abovenamed activity.

- **Visit to Rodrigues and Payment of Annual Grant**

In view of a Ministerial visit scheduled from 19-23 October 2020, the Council coincided activities and the payment of the annual grant to Senior Citizens Associations in Rodrigues during this visit. The Hon. Fazila Jeewa-Daureeawoo, Minister of Social Integration, Social Security and National Solidarity was the Chief Guest at the donation of the annual grant attended by some 150 persons including the 68 beneficiaries. Additionally, a series of visits to centenarians was also organized and gifts were offered to them and their carers.

- **Prize Giving Ceremony for Quiz Competition and Games Tournament**

The finals of regional quiz competition held district-wise was held on 25 November 2020 at the St Pierre Elderly Welfare Centre. 10 teams took part in the event. On the same occasion, winners of the Quiz Competition and the Games Tournaments (Domino, Draught and Petanque) organized in February 2020 were handed over their prizes.

WINNERS OF COMPETITIONS AT NATIONAL LEVEL - 2020

Competition	Prize	District/Region	Name of Association	Name of Winners
Quiz	1 st	Moka	Lys d'Or SCA	Mr P. B. Cango, Mr A. Precieux, Mrs R. M. Lassemillante
	2 nd	Lower Plaines Wilhems	Still Young Club	Mr S. Pierre, Mr G. Theodore, Mr G. Semeon
Domino	1 st	Lower Plaines Wilhems	Club 3 ^{eme} Age du Chasteauneuf	Mr J. Seedoyal, Mr J. Ladaroo
	2 nd	Port Louis	Club Le Flamboyant	Mr A. Jowahir, Mr R. Kokil
Draught	1 st	Port Louis	La Colombe SCA	Mr M. J. M. Lindsay
	2 nd	Moka	Camp Thorel Old People	Mr A. Sookun
Petanque	1 st	Flacq	Association des Citoyens Age d'Or Senior Citizen	Mr N. Beeputh, Mr K. Beeputh, Mr A. Mundloll
	2 nd	Port Louis	Club 2 ^{eme} Jeunesse de Roche Bois	Mr L. J. Mezieres, Mr R. J. Maurice, Mr R. Saffick

- ***Digital Literacy***

A tailor-made training programme on Digital Literacy dedicated solely to senior citizens was launched in the district of Savanne on 3rd December 2020 with the collaboration of the National Computer Board.

The training consisted of 3 courses (i) Get Connected; (ii) Stay on line & (iii) Go Digital. These sessions increased the digital literacy of our seniors and enabled them to make use of technological devices and services.

- ***End of year social gathering***

Funds were allocated in December 2020 to each District Representative for the organization of social gatherings, the presentation of prizes and certificates to winners of competitions held at each district level.

- ***Workshop / Brainstorming Session***

In line with its Plan of Action, a ½ day workshop was organised for all District Representatives and the staff of the Council on Friday 29 January 2021 at 09 30 hrs at the St Pierre Elderly Day Care. On this occasion, Mr Ibrahim Koodoruth from the University of Mauritius, delivered a talk, followed by questions and answers session, on **“Important issues affecting older persons on a global level and the situation in Mauritius”**.

- ***Anti-influenza campaign 2021***

As per existing practice, the SCC was again entrusted with the responsibility to contact and motivate seniors forming part of the Senior Citizens Associations to be vaccinated against influenza from 22 April 2021 to the 1st of May 2021. Subsequently, the campaign was extended up to August 2021.

- ***Vaccination Campaign (COVID 19)***

The launching of the AstraZeneca Vaccination Campaign was held at the Mediclinic Triolet with the collaboration of the Ministry of Health and Wellness.

The SCC collaborated fully with the aforesaid Ministry for motivating and facilitating the conveyance of seniors to the vaccination centres for the administration of the vaccine throughout the country.

- ***On-going Activities / Covid 19***

Talks and sessions on Legal Counselling, Management of Associations and Preventive Health Care at District level were also organised but same had to be stopped owing to COVID-19.

CORPORATE GOVERNANCE REPORT

STATEMENT OF COMPLIANCE

The Executive Committee of the Senior Citizens Council considers good governance practices as essential in developing and sustaining any project or programme. The Committee also ensures the proper running of the Council and at the same time enhances the interaction between the parent Ministry and all other stakeholders.

As a body corporate, the Senior Citizens Council is committed to comply with the Code of Corporate Governance for Mauritius (2016).

The Senior Citizens Council is committed to the highest standards business integrity, transparency and professionalism in all its activities to ensure that the activities within the organization are managed ethically and with responsibility to enhance the best value for all stakeholders.

G Juggessur
Executive Committee Member

B. R. Hossenbaccus (Mrs.)
Vice-Chairperson

PRINCIPLE 1 - GOVERNANCE STRUCTURE

The Generic Guidance of the Code provides for a definition of effectiveness to the existence of structural components, such as a Charter, a Code of Ethics, Job Descriptions and an organisational chart.

The Council operates in line with the provision of the Senior Citizens Council Act. A Charter and a Code of Ethics for the Board are being worked out and would be drafted in due time.

FUNCTIONING OF THE COUNCIL

The Council meetings are a fundamental component of governance processes. Each meeting is critical as it is the main opportunity to fulfill its functions and responsibilities. According to the SCC Act, the Council is managed and administered by an Executive Committee. Eleven (11) Members of the Executive Committee constitute a quorum. The Committee regulates its meeting and proceedings in such manner as it thinks fit.

PRINCIPLE 2 – THE STRUCTURE OF THE EXECUTIVE COMMITTEE AND ITS COMMITTEES

EXECUTIVE COMMITTEE COMPOSITION

The Executive Committee consists of a Chairperson, a Vice Chairperson and 18 Members.

Chairperson	Mr. H. Seebaruth, MSK
Vice-Chairperson	Mrs. Raseeda Bibi Hossenbaccus
Representative of the Ministry of Social Integration, Social Security and National Solidarity	Mrs. Dhanita Ramdharee, Deputy Permanent Secretary
Medical Director, Ministry of Social Integration, Social Security and National Solidarity	Dr. Mrs. Yaarthi Devi Soopal-Lutchmun
Representative of the PMO (Rodrigues, Outer islands and Territorial Integrity)	Mr. Thevarajen Pillay
Representative of the Ministry of Health and Wellness	Mrs. Roseline Tonta
Representative of the Ministry of Gender Equality, Child Development & Family Welfare	Mr. N. Taukoordass
Elected Member – District of Black River	Mr. Hurrydeo Hurdial
Elected Member – District of Flacq	Mr. Beedianand Doobraz

Elected Member – District of Grand Port	Mr. Guirdharry Juggessur
Elected Member – Lower Plaines Wilhems (Ward)	Mr. Gooroocharan Dookhit
Elected Member – District of Moka	Mr. Jayelall Mattarooa
Elected Member – District of Pamplemousses	Mr. Tejmun Laloo, MSK
Elected Member – District of Port Louis	Mrs. Sabera Bibi Abass Mamode
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. Soopramanien Padiachy Goundan
Independent Members	Mr. Mohammad Javed Soyfoo Mr. Mahendralall Ramdoss Mr. Jainool Abedeen Beedessy

CHANGES ON THE EXECUTIVE COMMITTEE DURING THE YEAR UNDER REVIEW

New appointments occurred as follows:

Independent Member	Mr. Jainool Abedeen Beedessy (February 2021)
Independent Member	Mr. Mahendralall Ramdoss (February 2021)
Representative of PMO's Office (Rodrigues, Outer Islands and Territorial Integrity Division)	Miss Mary Ching Kee Young (April 2021)

MEMBERS' PROFILE

Mr. Hanslall Seebarith, MSK was a 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. Board.

Mrs. Bibi Raseeda 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.

Mrs. Dhanita Ramdharee joined the Ministry of Social Integration, Social Security and National Solidarity (MSS) as Deputy Permanent Secretary in February 2020. She is presently the Representative of the Ministry of Social Security. She is holder of a Master degree in Public Sector management. She has worked in different ministries and has served as member on various boards and committees.

Dr. (Mrs.) Yaarthi Devi Soopal-Lutchmun is working as the Medical Director of the Ministry of Social Security. She has worked at the Ministry of Health since 2005 and joined the Ministry of Social Security, NS and RI since 2013. She is also a Board Member of the National Council for the Rehabilitation of Disabled Persons and various other Boards/Committees operating under the aegis of the Ministry of Social Integration, Social Security and National Solidarity. She holds a M.D., M.P.H. and an MBA.

Mr Thevarajen Pillay has been appointed as Assistant Permanent Secretary in December 2019 and posted at the Prime Minister's Office (Rodrigues, Outer Islands and Territorial Integrity Division). He represents the new breed of the public service and prior to his current occupation, he has had brief stints as Library and Animation Officer and Management Support Officer. He holds a BSc in Political Science with specialisation in International Relations and a MA in Public Policy and administration.

Miss Mary Ching Kee Young

Ms Mary Ching Kee Young was appointed as Deputy Permanent Secretary and was posted at the National Development Unit in December 2016. She joined the Prime Minister's Office (Rodrigues, Outer Islands and Territorial Integrity Division) in August 2020. She has worked in various ministries and has served as member on several boards and committees.

Mrs. Roseline Tonta is an Office Management Executive at the Ministry of Health and Wellness. She has 32 years' experience in the Public Sector.

Mr. N. Taukoordass is the Coordinator at the Family Welfare and Protection Unit of the Ministry of Gender Equality, Child Development and Family Welfare.

Mrs. Sabera Abass Mamode has 40 years' experience in the Public Service and retired as Ward Manager in the Nursing and Health Sector. She is currently the President of the Senior Citizens Club of & the Elderly Watch

Mr. Breejanand Doobraz was employed in the Civil Service since 1976. He was appointed Clerical Assistant in the Ministry of Agriculture and promoted to Agricultural Clerk Assistant in 1992 up to 2001. He cumulated the duties of Agricultural Clerk until year 2010.

Mr. Gooroocharan Dookhit has worked as a Financial Adviser in the Private Sector for 39 years. He has participated in various International Conferences. Currently he is the President of the Beau Bassin Rose Hill Federation of Senior Citizens Associations. He holds a Secondary Higher School Certificate and followed courses in Financial Management.

Mr. Soopramanien Padiachy Goundan has served for 44 years in the Public Sector – Ministry of Employment and Ministry of Environment and Sustainable Development. Formerly, he was the President of Savanne Youth Federation as well as a Board Member of Mauritius Heart Foundation. Currently, Treasurer at the Association des Consommateurs de L'Île Maurice and Manager of Univ 3rd Age South. Also, a Board Member of Savanne Probation Welfare Committee, Assistant Manager at F Babooram Ashram, Board Member of Mauritius Standard Bureau, Health and Protective Equipment Committee.

Mr. Harrydeo Hurdyal has worked in Import and Export (Private Sector) as Clearing and Forwarding Clerk during 40 years. Since 7 years, he is engaged in social work as President of a Senior Citizens Association. He is the Secretary at the Old Visual Impaired Student Association and the President of a socio- cultural organisation at Petite Rivière.

Mrs. Oormeela Jawaheer is an Occupational & Health Safety Consultant in the Private Sector on a part-time basis and is currently the President of the Mauritius Red Cross Society. She holds a BSc in Occupational Health & Safety and Human Resource Management.

Mr. Guirdharry Juggessur has served for 35 years in the Educational Sector. He was the President of the Mauritius Sugar Syndicate and Cooperative Agricultural Federation and Director of the Board of Development Bank of Mauritius. He is currently the President of the Golden Age Intergeneration

Association. He holds a Post Graduate Certificate in Education and a BSc Hons in Chemistry.

Mr Tejman Laloo, MSK was the owner of Furniture Enterprises and an ex-Trainer at the Small and Medium Industries Development Organisation (SMIDO) as well a professional wood sculptor. He was also the President of Morcellement St. André Village Council. Presently, he is the Vice President of Golden Age Association as well the Head Priest of ISKCON Temple at Bon Accueil.

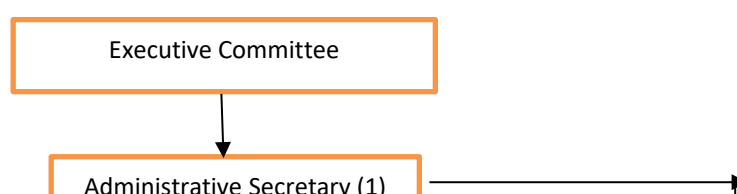
Mr. Jayelall Mattarooa was the President of the Moka Flacq District Council in the 1990s and President of the Social Welfare Centre of St Julien d’Hotman. For 25 years he has served as President of the Camp Thorel Village Council. Currently, he is the President of Bus Owners of the regions of Flacq and Curepipe.

Mr. Raj Tarachand has served for 27 years in the Civil Service as Responsible Officer for the Centres falling under the purview of the Ministry of Youth and Sports. He is also the President of Grand Bay / Poudre d’Or Senior Citizens Federation..

Mr. Mahendralall Ramdoss was a former Production Supervisor at Aluminium Enterprises Ltd operated by the Lam Po Tang Group of Companies. Ex-Councillor of Beau Bassin Rose Hill and also ex-Board Member of the Sugar Industry Labour Welfare Fund. Currently he is a Member of Tagore Cultural Circles and 50 years’ experience in social activities.

Mr. Mohammad Javed Soyfoo is an active social worker and self-employed in the field of alarm system installation. He holds a Diploma in Telecommunications and Electronics.

ORGANISATIONAL CHART





BOARD ATTENDANCE

For the year under review, the Executive Committee met 5 times. The meetings were conducted in accordance with the SCC Act and were organised in such a way that Members receive all the information important to their understanding to be conducted at the meeting beforehand. Attendance at Executive Meetings were as follows: -

Chairperson and Members	Executive Committee Meetings (5 Meetings)
Mr. H. Seebaruth, MSK (Chairperson)	4
Mrs. R. Hossenbaccus (Vice-Chairperson)	5
Mrs D Ramdharee	4
Dr.Mrs.Y.Soopal-Lutchmun	4
Mr T Pillay	3
Mr. N Taukoordass	4
Mrs. R. Tonta	5
Mrs. S. Abbassmamode	5
Mr. B. Doobraz	5
Mr. G. Dookhit	5
Mr. S. P. Goundan	5
Mr. H. Hurdyal	5
Mrs. O. Jawaheer	5
Mr. G. Juggessur	5

Mr. T. Lalloo, MSK	5
Mr. J. Mattarooa	4
Mr R. Tarachand	5
Mr. M. J. Soyfoo	5

COMMITTEE ATTENDANCE

Nine Sub-Committees were held for the period under review for the organisation of events. Details are as hereunder

Name of Executive Committee Members	Sub-Committee Meetings
Mr. H. Seebarith, MSK (Chairperson)	5
Mrs. S. Abbasmamode	9
Mr. B. Doobraz	9
Mr. G. Dookhit	9
Mr. S. P. Goundan	5
Mr. H. Hurdyal	9
Mrs. O. Jawaheer	6
Mr. G. Juggessur	9
Mr. T. Lalloo	9
Mr. J. Mattarooa	9
Mr R. Tarachand	9
Mr. M. J. Soyfoo	4

PRINCIPLE 3 – DIRECTOR APPOINTMENT PROCEDURES

The SCC Act 1995 makes provision for the Council to be administered and managed by an Executive Committee. The Members of the Executive Committee shall hold office for a period of 2 years and shall be eligible for re-appointment.

PRINCIPLE 4 – MEMBERS’ REMUNERATION AND OTHER ALLOWANCES

For the year under review, the Chairperson was paid a fee of Rs. 15,000* per month and Members were paid Rs.1,500 per sitting. Total Board fees paid to the Members during the financial year were as follows: -

Name of Executive Committee Members	Fees/ Allowances period ending 30 June 2021	Fees Main Cttee Rs	Fees Sub-Cttee Rs	Travelling Rs	Telephone Rs	Total Rs
Mr. H. Seebaruth, MSK	180,000	-	-	96,000	24,000	300,000
Mrs. R. Hossenbaccus		7,500	-	300	-	7,800
Mrs. D. Ramdharee		6,000	-	-	-	6,000
Dr.Mrs.Y.Soopal-Lutchmun		6,000	-	-	-	6,000
Mr. T. Pillay		4,500	-	-	-	4,500
Mr. N. Taukoordass		6,000	-	-	-	6,000
Mrs. R. Tonta		7,500	-	-	-	7,500
Mrs. S. Abbassmamode		7,500	7,335	300	2,500	17,635
Mr. B. Doobraz		7,500	7,335	300	3,000	18,135
Mr. G. Dookhit		7,500	7,335	1,150	3,000	18,985
Mr. S. P. Goundan		7,500	4,075	3,000	2,000	13,875
Mr. H. Hurdyal		7,500	7,335	1,150	2,000	17,985
Mrs. O. Jawaheer		7,500	4,890	1,150	3,000	16,540
Mr. G. Juggessur		7,500	7,335	1,150	2,500	18,485
Mr. T. Lalloo, MSK		7,500	7,335	1,150	2,500	18,485
Mr. J. Mattarooa		6,000	7,335	920	2,500	16,755
Mr. R. Tarachand		7,500	7,335	300	2,500	17,635
Mr. M. J. Soyfoo		7,500	3,260	300	-	11,060
TOTAL	180,000	118,500	70,905	104,470	49,500	523,375

PRINCIPLE 5: RISK GOVERNANCE AND INTERNAL CONTROL

RISK MANAGEMENT

The Executive Committee has the ultimate responsibility of managing risk. The Council ensures that adequate controls and measures are in place as well as their

effectiveness to manage the most significant risk factors and to respond in a manner that is appropriate and proportional to the risks identified. Governance standards are managed through Executive Committee meetings. The main risks to which the Council is exposed during the course of its operations is depicted hereafter:

- (i) **Operational Risk:** The allocation of Annual Grant to Senior Citizens Associations without proper verification of information provided by the beneficiary Associations.
- (ii) **Regularity and Compliance Risk:** Failure to comply with any applicable laws and regulations.
- (iii) **Recruitment and Selection Risk:** The selection of candidates carried out without transparency and not according to merit.

INTERNAL AUDIT

To ensure performance of the organisation's management systems and its operational activities, the assistance of the Internal Control Unit of the Parent Ministry has been sought to report on matters such as:

- (a) Reliability of system and records;
- (b) Control of assets; and
- (c) Detection and prevention of malpractices

PRINCIPLE 6: REPORTING WITH INTEGRITY

COMMUNICATION AND DISCLOSURES

The SCC maintains an open-door policy with stakeholders for ensuring optimal transparency and disclosure at all levels. The following mechanisms are used so that all Stakeholders are kept informed of the Council's activities:

- (i) Website;
- (ii) Radio Programme;
- (iii) Networking with Institutions; and
- (iv) Annual Report.

PRINCIPLE 7: AUDIT

INTERNAL AUDIT

For the year under review, no audit review was conducted.

AUDITING AND ACCOUNTING

The Council is responsible for the timely preparation of the Annual Report which includes the financial statements.

EXTERNAL AUDIT

The Council's Financial Statements are audited by the National Audit Office against payment of a fee.

PRINCIPLE 8: RELATIONS WITH SHAREHOLDERS AND OTHER KEY STAKEHOLDERS

The Council believes and respects the interests of its stakeholders within the context of its fundamental purpose. Interactions with and feedback are given to Senior Citizens Associations

G. Juggessur
Executive Committee Member

B. R. Hossenbaccus (Mrs.)
Vice-Chairperson

STATEMENT OF RESPONSIBILITIES

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

The Executive Committee is responsible for ensuring that procedures and practices are in place to protect the Council's assets and reputation. The Council is responsible for keeping proper accounting records for the purpose of recording all transactions.

The Act also requires the preparation of financial statements for each financial year which presents fairly the financial position, financial performance and the cash flows of the Fund. The Executive Committee confirms that they have complied with the above requirements in preparing the financial statements. All Statutory Bodies specified in the schedule of the Statutory Bodies (Account and Audit) Act are required to align their financial year with that of government. Accordingly, the SCC has prepared its Annual Report for 12 months period ending 30 June 2021.

Signed on behalf of the SCC Executive Committee

G. Juggessur
Executive Committee Member

B. R. Hossenbaccus (Mrs.)
Vice-Chairperson

HEALTH AND SAFETY

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

SOCIAL ISSUES

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

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:

- ❖ **Ageism and Negative Stereotypes of Elders**
- ❖ **Digital and Financial Literacy**
- **Loneliness, Marginalization and Social Isolation**
- **Alzheimer Disease, Dementia and other Neuro-Degenerative Diseases**
- ❖ **Active and Healthy Ageing**
- ❖ **Covid-19 and Anti-Flu Vaccination Programmes**
- ❖ **Safety and Security**
- ❖ **Rights and Responsibilities**
- ❖ **Gender-Based Violence**
- ❖ **Multi-Generational Bonding**

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

SCC & ENVIRONMENTAL ISSUES

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

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.

APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved by the Executive Committee of the Council on 29 November 2021 and signed on its behalf by the Chairperson and one Executive Committee Member.

SENIOR CITIZENS COUNCIL

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2021

		30 June 2021 Rs	Restated 30 June 2020 Rs
ASSETS	NOTES		
<u>Current Assets</u>			
Cash and Cash Equivalent	7	32,162	291,810
Prepayments	8	-	6,000
Total Current Assets		<u>32,162</u>	<u>297,810</u>
<u>Non-Current Assets</u>			
Property, Plant and Equipment	9	71,696	97,151
Total Non-Current Assets		<u>71,696</u>	<u>97,151</u>
Total Assets		<u>103,858</u>	<u>394,961</u>
LIABILITIES			
<u>Current Liabilities</u>			
Trade and Other Payables	10	588,985	269,596
Short term Employee Benefits	11	150,000	150,000
Total Current Liabilities		<u>738,985</u>	<u>419,596</u>
<u>Non-Current Liabilities</u>			
Long-term Employee Benefits	11	4,168,127	3,146,253
Total Non-Current Liabilities		<u>4,168,127</u>	<u>3,146,253</u>
Total Liabilities		<u>4,907,112</u>	<u>3,565,849</u>
Net Assets		<u>(4,803,254)</u>	<u>(3,170,888)</u>
Net Assets/Equity			
General Fund	12	(4,803,254)	(3,170,888)
Total Net Assets/Equity		<u>(4,803,254)</u>	<u>(3,170,888)</u>

The Financial Statements were approved by the Executive Committee of the Council on 03 June 2022.

G. Juggessur
Executive Committee Member

B. R. Hossenbaccus (Mrs.)
Vice-Chairperson

The Notes on pages 31 to 41 form an integral part of the financial statements.

SENIOR CITIZENS COUNCIL

STATEMENT OF FINANCIAL PERFORMANCE FOR YEAR ENDED 30 JUNE 2021

		30 June 2021	Restated 30 June 2020
		Rs	Rs
	NOTES		
Revenue from non-exchange transactions			
Grants in aid		10,195,770	10,000,000
Revenue from exchange transactions			
Other Revenue	13	193,610	319,630
Total Revenue		<u>10,389,380</u>	<u>10,319,630</u>
Expenses			
Employee Costs	14	8,869,251	8,937,658
Chairman and Board Member Fees	15	369,405	371,210
Operating expenses	16	145,745	206,605
Grant to Senior Citizens Associations	17	1,862,800	1,799,915
Senior Citizens Activities Expenses	18	741,125	1,073,428
Depreciation		25,455	25,037
Other Expenses	19	7,963	7,963
Total Expenses		<u>12,021,744</u>	<u>12,421,816</u>
Deficit for the year		(1,632,366)	(2,102,186)

STATEMENT OF CHANGES IN NET ASSETS/EQUITY FOR YEAR ENDED 30 JUNE 2021

General Fund

Rs

Balance as at 01 July 2019	(1,098,829)
Adjustment IPSAS 23 for Capital Grant	39,794
Adjustment for prior year iro depreciation undercharged	<u>(9,667)</u>
Restated balance as at 01 July 2019	(1,068,702)
Deficit for the year	<u>(2,102,186)</u>
Restated Balance as at 30 June 2020	(3,170,888)
Deficit for the year	<u>(1,632,366)</u>
Balance as at 30 June 2021	<u>(4,803,254)</u>

SENIOR CITIZENS COUNCIL

CASH FLOW STATEMENT AS AT 30 JUNE 2021

	30 June 2021 Rs	Restated 30 June 2020 Rs
Cash flows from operating activities		
Receipts		
Grants in Aid	10,000,000	10,000,000
Other Revenue	389,380	319,630
	10,389,380	10,319,630
Payments		
Employee benefits	7,340,353	7,430,040
Chairman and Board Member Fees	369,405	371,210
Operating expenses	175,746	160,605
Grants to Senior Citizens Associations	1,862,800	1,799,915
Senior Citizens Activities Expenses	900,724	895,755
	10,649,028	10,657,525
Net Cash flows from operating activities	(259,648)	(337,895)
Cash flows from investing activities		
Purchase of Property, Plant and Equipment	-	(75,897)
Net Cash flows (used)/from investing activities	-	(75,897)
Net decrease in cash and cash equivalent	(259,648)	(413,792)
Cash and cash equivalent at beginning of year	291,810	705,602
Cash and cash equivalent at end of year	32,162	291,810

Notes to the Cash Flow Statement

(a) Cash and Cash Equivalent

Cash and Cash equivalents consist of cash in hand and balance with bank and comprise the following statement of financial position amounts.

	30 June 2021 (Rs)	30 June 2020 (Rs)
Cash at bank	26,487	286,431
Cash in Hand	5,675	5,378
Total	32,162	291,810

(b) Reconciliation of Net Cash Flows from Operating Activities to Surplus/(Deficit)

	30 June 2021 (Rs)	30 June 2021 (Rs)
Deficit for the Year	(1,632,366)	(2,102,186)
Depreciation	25,455	25,037
Increase in Accounts Payables	1,341,262	1,739,254
Decrease in Accounts Receivables	6,000	-
Net Cash Flow Operating Activities	(259,648)	(337,895)

**STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE YEAR ENDED 30
JUNE 2021**

	(i) Original Estimates Rs	(ii) Revised Estimates Rs	Actual Amount Rs	(iii) Difference Rs	
<u>RECURRENT BUDGET</u>					
Recurrent Revenue					
Grant	12,000,000	10,000,000	10,000,000	-	
Other Receipts	150,000	150,000	146,800	3,200	
Total Revenue	12,150,000	10,150,000	10,146,800	3,200	
Recurrent Expenditure					
Employees Benefits	5,911,000	5,800,000	5,680,852	119,148	Sicom, Mutual Aid and Paye amounting to Rs 96,087 have been Paid in July 2021. Allowance Rs 9,000 not paid. Estimates were over budgeted by an amount of Rs 13,701.
Sick Leave	200,000	100,000	-	100,000	Sick Leave 2020 was not Paid.
Passage Benefits	200,000	25,000	25,900	(900)	
Pensions	618,000	645,000	570,786	74,214	SICOM Rs 43,914 and NSF Rs 9,144 have been paid in July 2022.
Travelling Expenses	775,000	760,000	756,609	3,391	
Board Member Fees	425,000	190,000	189,405	595	
Chairman Fees	180,000	180,000	180,000	-	
Audit Fees	35,000	40,000	-	40,000	Audit fees 2020/2021 not yet paid
Telephone	150,000	125,000	116,434	8,566	
Annual General Meeting	50,000	33,000	-	33,000	AGM was not held due to COVID-19
Rodrigues Activities	175,000	75,000	71,357	3,643	
Goods and Services	1,300,000	295,000	286,300	8,700	
Grants to Senior Citizens Associations	1,800,000	1,800,000	1,862,800	(62,800)	Grants paid to new Associations
International Day of Older Persons	50,000	50,000	445,948	(395,948)	New activities were approved by committee
Other expenses-Affiliation	20,000	16,000	-	16,000	
Bank Charges	16,000	16,000	15,265	735	
Printing and Publication	70,000	-	-	-	
International Exch Prog	150,000	-	-	-	
Office Equip and Furniture	50,000	-	-	-	
Maint of Equipment	25,000	-	-	-	
Total Expenditure	12,200,000	10,150,000	10,201,656	(51,656)	

Notes

- (i) Represents the original budget of the Council for the financial year ended 30 June 2021.
- (ii) Represents the revised budget of the Council for the financial year ended 30 June 2021.
- (iii) Represents the difference between revised budget for the financial year ended 30 June 2021 and actual revenue and expenses on a comparable basis.

The Financial Statements are prepared on an accrual basis while the budget is prepared on a cash basis.

Statement showing reconciliation of Actual Cash Flow with Financial Performance for the year ended 30 June 2021

Revenue	Rs
Actual amount on comparable basis as presented in the Budget and Actual Comparative Statement	10,146,800
Basic Differences	
Contribution Sociale Generalisée	195,770
Stale cheques revert back to revenue	46,810
Actual amount in the Statement of Financial Performance	10,389,380
 Expenditure	 Rs
Actual amount on comparable basis as presented in the Budget and Actual Comparative Statement	10,201,656
Less Passage benefits paid	(25,900)
Basic Differences	
Depreciation	25,455
Prepayment for other expenses	7,963
Accruals for PRB arrears salaries	335,100
Accruals for Trade and other payables	253,885
Provision for Sick Leaves	541,268
Provision for Vacation Leaves	287,566
Provision for Passage Benefits	218,940
Payment for Contribution Sociale Generalisee	175,812
Actual amount in the Statement of Financial Performance	12,021,745

SENIOR CITIZENS COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

1. The Reporting Entity

- (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 of Social Integration, Social Security and National Solidarity.

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 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:

(i) Basis of Preparation

The Financial Statements of the SCC have been prepared in accordance with the International Public Sector Accounting Standards (IPSASs) issued by the International Public Sector Accounting Board (IPSAB) which is a Board of the International Federation of Accountants Committee (IFAC).

The Financial Statements have been prepared under the historical cost and on a going-concern basis and the accounting policies have been applied consistently throughout the period.

(ii) Basis of Budget Preparation

The budget for Council is prepared on a cash basis and approved by the Executive Committee and thereafter by the Parent Ministry. The funding of the Budget Estimates is partly appropriated under Grant-In-Aid from the Ministry and internally generated income.

(iii) Statement of Compliance

The Council has adopted IPSAS for the first time on 01 July 2020, the transition from FRSSE to IPSAS accounting basis did not impact on its reported financial position and financial performance. The Financial Statements of the Fund for year ended 30 June 2021 fully complies with IPSAS.

The Financial Statements are presented in Mauritian Rupees.

3. Adoption of IPSAS

(i) The Council has adopted relevant new and revised IPSAS that are relevant to its operations for the year ended 30 June 2021, namely:-

IPSAS 1- Presentation of Financial Statements.

IPSAS 2- Cash Flow Statements.

IPSAS 3- Net Surplus or deficit for the period, Fundamental Errors and Changes in Accounting Policies.

IPSAS 9- Revenue from Exchange Transactions.

IPSAS 14 - Events After the Reporting Date.

IPSAS 17- Property, Plant, and Equipment.

IPSAS 19 - Provisions, Contingent Liabilities and Contingent Assets.

IPSAS 20- Related Party Disclosures.

IPSAS 23 - Revenue from Non Exchange Transactions.

IPSAS 24 - Presentation of Budget Information in Financial Statements.

IPSAS 25- Employee Benefits

IPSAS 33 - First time Adoption of Accrual Basis IPSAS's

IPSAS 39 – Employee Benefits

In addition to the above-mentioned standards, the following standards have been issued but not adopted by the Council:

IPSAS 4 - The Effects of Changes in Foreign Exchange Rates.

IPSAS 5- Borrowing Costs

IPSAS 6 - Consolidated Financial Statements and Accounting for Controlled Entities.

IPSAS 7- Accounting for Investments in Associates.

IPSAS 8- Financial reporting of Interest in Joint Ventures.

IPSAS 10- Financial Reporting in Hyperinflationary Economies.

IPSAS 11- Construction Contracts.

IPSAS 12 - Inventories.

IPSAS 13 - Leases.

IPSAS 16-Investment Property

IPSAS 18 - Segment Reporting.

IPSAS 21 - Impairment of Non-Cash-Generating Assets.

IPSAS 22- Disclosure of Financial Information about the General Government Sector.

IPSAS 26 - Impairment of Cash Generating Assets.

IPSAS 27 - Agriculture.

IPSAS 31 - Intangible Asset.

IPSAS 32- Service concession arrangements: Grantor

IPSAS 34- Separate FS

IPSAS 35- Consolidated FS

IPSAS 36- Investment in Associate and Joint Investments

IPSAS 37- Joint Arrangements

IPSAS 38- Disclosure of Interests in Other Entities

IPSAS 40- Public Sector Combinations

Standards issued but not applicable in the Financial Statements

At the date of preparation of the Financial Statements, the following standards, amendments to existing standards and interpretations were in issue but not yet effective.

IPSAS 28-30- Financial Instrument (update) effective as from 1 January 2022.

IPSAS 41- Financial Instruments effective as from 01 January 2022.

4. Measurement Base

The accounting principles recognised as appropriate for the measurement and reporting of the financial performance, cash flows, and financial position on an accrual basis using historical cost are followed in the preparation of the financial statements.

5. Statement of Financial Performance and Cash Flow statement

The Statement of Financial Performance classifies expenses on the basis of their nature. The Cash Flow Statement has been prepared using the direct method.

6. Accounting Policies

(a) Revenue Recognition

Revenue from Non-Exchange Transactions

Assets and revenues arising from transfer transactions are recognised in accordance with the requirements of IPSAS 23.

Recurrent Government grants are recognised on a cash basis as income and are matched against the recurrent expenses of the Council in the Statement of Financial Performance in the year to which it relates.

Revenue from Exchange Transactions

Interest and other income are recognised on an accrual basis except for Subscription Fees which are accounted on a cash basis.

(b) Property, Plant and Equipment

Property, Plant and Equipment are stated at cost, net of accumulated depreciation. Depreciation is provided on a straight-line basis so as to write off the depreciable value of the assets over their estimated useful lives. The annual rates used for that purpose are as follows:

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

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

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 none in the month of disposal.

(c) Employee Benefits

(i) Defined Contribution Plan

The Public Pension Defined Pension Scheme was set up after amendment to the Statutory Bodies Pension Funds Act 1978, further to recommendations of the PRB Report 2013.

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.

(ii) National Savings Fund (NSF)

Since 1st July 2013, the council contributes to the National Savings Fund in respect of 22 employees. The contribution rate is 2.5%.

(iii) Contribution Sociale Generalisee (CSG)

As from September 2020 with the introduction of CSG, grant was received from the Parent Ministry for the CSG in respect of 25 Council employees

(iv) Vacation Leave

Provision is made for the estimated liability in respect of vacation leave as accumulated by the employee for a maximum of 210 working days as defined in the PRB Report.

(v) Sick Leave Entitlement

Employee entitlements to bank sick leave as defined in the PRB Report are recognised as and when they accrue to employees. Employees are allowed to accumulate sick leaves not taken at the end of each calendar year up to a maximum of 110 days, in a sick leave bank. The balance of bank sick leaves is valued at the end of the 12 months period ended 30 June 2021 and is recognised as Employee Benefits in Non-Current Liabilities.

Unpaid refund of sick leave for the year 2020, will be accrued and accounted separately.

(vi) Passage Benefits

A provision is made for the estimated liability for passage benefits. The passage benefits for each staff are valued at year end and are included as provisions and other liabilities. The annual increase in passage benefits representing amount earned for each eligible officer during the 12 months period ending 30 June 2021 is recognised as Employee Benefits in Non-Current Liabilities

(d) Receivables

Trade and other Receivables are stated at cost.

(e) Cash and Cash Equivalents

Cash comprises cash at bank and in hand. Cash equivalents are short-term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of change in value.

(f) Payables

Payables do not carry any interest and are stated at their cost which approximate to fair value.

(g) Provisions

A provision is recognised in the Statement of Financial Position when Senior Citizens Council has a legal or constructive obligation as result of a past event, and it is probable that an outflow of economic benefits will be required to settle the obligation. Provisions are reviewed at each Statement of Financial Position date and are adjusted to reflect the current best estimate.

(h) Comparative Information

Comparative information has been restated or reclassified, as necessary, to conform to current year's presentation. The comparative information covers the period 1 July 2019 to 30 June 2020 while the current Financial Statements cover the period 1 July 2020 to 30 June 2021.

(i) Risk Management Policies

SCC adopts a conservative approach to risk management. A description of the significant risk factors is given below together with the relevant risk management policies.

(i) Operational Risk Management

Operational risk, which is inherent in all organisations activities, is the risk of financial loss, instability arising from failures in internal controls, operational processes or the system that supports them. It is recognised that such risks can never be entirely eliminated and the costs of controls in minimising these risks may outweigh the potential benefits.

(ii) Fair Value

The Board considers that the carrying amounts of SCC's financial assets and liabilities approximate their fair value.

(iii) Credit Risks

These are incurred from receivables. The Council manages its exposure to credit risks through the application of relevant receivables control measures.

The Council does not require any collateral or security as support for its local receivables due to the low risk associated with their realisation.

(iv) Interest Rate Risks

SCC is not exposed to any interest rate risk on car loans to staff as it is government secured.

7. Cash and Cash Equivalents

	30 June 2021	30 June 2020
	Rs	Rs
Cash at Bank	26,487	286,431
Cash in Hand	<u>5,675</u>	<u>5,378</u>
Total	<u>32,162</u>	<u>291,810</u>

8. Prepayments

	30 June 2021	30 June 2020
	Rs	Rs
Travelling and Transport	-	6,000
Total	<u>-</u>	<u>6,000</u>

9. Property, Plant and Equipment

	Fixtures and Fittings Rs	Furniture Rs	Office Equipment Rs	Computer and Accessories Rs	Total Rs
COST					
As at 30 June 2020	39,741	114,185	266,019	265,291	685,236
As at 30 June 2021	<u>39,741</u>	<u>114,185</u>	<u>266,019</u>	<u>265,291</u>	<u>685,236</u>
ACCUMULATED DEPRECIATION					
As at 30 June 2020	39,741	90,843	229,307	228,194	588,085
Charge for the year	-	3,074	11,825	10,556	25,455
As at 30 June 2021	<u>39,741</u>	<u>93,917</u>	<u>241,132</u>	<u>238,750</u>	<u>613,540</u>
Net Book Value as at 30 June 2021	<u>-</u>	<u>20,268</u>	<u>24,887</u>	<u>26,541</u>	<u>71,696</u>
Net Book Value as at 30 June 2020					
(Restated)	<u>-</u>	<u>23,342</u>	<u>36,712</u>	<u>37,097</u>	<u>97,151</u>

10. Trade and other Payables

	30 June 2021	Restated 30 June 2020
	Rs	Rs
Arrears Salaries icw PRB 2021- Jan 2021-June 2021	335,100	-
Travelling and Transport	-	286
Telephone Expenses	7,532	4,674
Audit fees	40,000	70,000
Annual General Meeting	28,000	26,040
Election	-	151,633
Fees / Allowances	9,000	9,000
Contribution NSF	9,144	-
Contribution SICOM	65,871	-
Contribution Sociale Generalisée	19,848	-
PAYE	10,421	-
Mutual Aid	64,069	-
Subscription Fees to International Org	-	7,963
Total	<u>588,985</u>	<u>269,596</u>

11. Employee Benefits

	30 June 2021	30 June 2020
	Rs	Rs
Provision for Sick Leave	2,198,287	1,657,019
Provision for Passage Benefits	533,314	340,274
Provision for Vacation Leave	<u>1,586,526</u>	<u>1,298,960</u>
Total	<u>4,318,127</u>	<u>3,296,253</u>

Short term	150,000	150,000
Long term	<u>4,168,127</u>	<u>3,146,253</u>
Total	<u>4,318,127</u>	<u>3,296,253</u>

11 (a) Provision for Sick Leave

	30 June 2021	30 June 2020
	Rs	Rs
Opening Balance	1,657,019	1,516,822
Provision for the year	363,320	140,197
Unutilised Sick Leave for Year 2020	<u>177,948</u>	<u>-</u>
Closing Balance	<u>2,198,287</u>	<u>1,657,019</u>
Amount falling due within one Year	50,000	50,000
Amount falling due after one Year	<u>2,148,287</u>	<u>1,607,019</u>
Total	<u>2,198,287</u>	<u>1,657,019</u>

11 (b) Provision for Passage Benefits

	30 June 2021 Rs	30 June 2020 Rs
Opening Balance	340,274	189,747
Passage Benefits paid	<u>(25,900)</u>	<u>(47,666)</u>
	314,374	142,081
Provision for the Year	<u>218,940</u>	<u>198,193</u>
Closing Balance	<u>533,314</u>	<u>340,274</u>
Amount falling due within one Year	50,000	50,000
Amount falling due after one Year	<u>483,314</u>	<u>290,274</u>
Total	<u>533,314</u>	<u>340,274</u>

11 (c) Provision for Vacation Leave

	30 June 2021 Rs	30 June 2020 Rs
Opening Balance	1,298,961	-
Provision for the Year	<u>287,565</u>	<u>1,298,960</u>
Closing Balance	<u>1,586,526</u>	<u>1,298,960</u>
Amount falling due within one Year	50,000	50,000
Amount falling due after one Year	<u>1,536,526</u>	<u>1,248,960</u>
Total	<u>1,586,526</u>	<u>1,298,960</u>

12. General Fund

	30 June 2021 Rs	Restated 30 June 2020 Rs
Opening balance	(3,170,888)	(1,068,702)
Deficit for the Financial Year	<u>(1,632,366)</u>	<u>(2,102,186)</u>
Closing balance	<u>(4,803,254)</u>	<u>(3,170,888)</u>

13. Other Revenue

	30 June 2021	30 June 2020
	Rs	Rs
Subscription	146,800	141,525
Misc Revenue	46,810	178,105
Total	<u>193,610</u>	<u>319,630</u>

14. Employee Costs

	30 June 2021	Restated 30 June 2020
	Rs	Rs
Salaries/Allowances/Arrears salary PRB 2021	6,121,399	5,644,343
Overtime	-	106,525
Taxable Sick Leave paid	-	130,341
Contribution to NPF/SICOM	623,844	599,952
Contribution Sociale Generalisee	195,660	-
Travelling Expenses	690,609	640,369
Parking Fees	66,000	59,200
Telephone Charges	123,966	119,578
Provision for Accumulated Sick Leave	541,268	140,197
Provision for Passage Benefits	218,940	198,193
Provision for Accumulated Vacation Leave	287,565	1,298,961
Total	<u>8,869,251</u>	<u>8,937,748</u>

15. Chairman and Board Member Fees

	30 June 2021	30 June 2020
	Rs	Rs
Chairman Fees	180,000	180,000
Board Member Fees	189,405	191,210
Total	<u>369,405</u>	<u>371,210</u>

16. Operating Expenses

	30 June 2021	30 June 2020
	Rs	Rs
Printing, postage & stationery	32,846	101,280
Office expenses	57,634	51,120
Audit fee	40,000	40,000
Bank Charges	15,265	14,205
Total	<u>145,745</u>	<u>206,605</u>

17. Grants to Senior Citizens Associations

	30 June 2021	30 June 2020
	Rs	Rs
Grants to Associations	<u>1,862,800</u>	<u>1,799,915</u>
Total	<u>1,862,800</u>	<u>1,799,915</u>

18. Senior Citizens Activities Expenses

	30 June 2021	Restated 30 June 2020
	Rs	Rs
Expenses Annual Grant	12,579	29,401
Activities at National level-Drama, Dance, Essay Comp etc	56,998	305,675
Activities at District level-Management of Associations, Nat Day Celebration, Preventive Health Care & Legal Counselling	23,104	58,999
Senior Citizens Association Meetings	18,923	17,380
End of Year Activities	76,316	111,786
Assistance to Centenarian	7,900	29,517
Election	-	150,942
Annual General Meeting	28,000	27,628
International Day of Elderly	445,948	235,340
Rodrigues Activities	<u>71,357</u>	<u>97,760</u>
Total	<u>741,125</u>	<u>1,073,428</u>

19. Other Expenses

	30 June 2021	30 June 2020
	Rs	Rs
Membership fee- International Organisations	<u>7,963</u>	<u>7,963</u>
Total	<u>7,963</u>	<u>7,963</u>

20. Remuneration (Gross Pay)

		30 June 2021	30 June 2020
		Rs	Rs
Administrative Secretary	On Contract	472,667	462,562
Assistant Secretary	On Contract	379,705	375,355
Treasurer	Part-time	83,500	74,500