



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 2022 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 2022, 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.

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 for 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 economically, efficiently and effectively; 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) the Senior Citizens Council has complied with the Statutory Bodies (Accounts and Audit) Act; and
- (b) no direction relating to the accounts has been issued by the responsible Minister to Senior Citizens Council.

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 economically, efficiently and effectively.

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

20 April 2023

ANNUAL REPORT

FOR THE PERIOD

July 2021 – June 2022



Senior Citizens Council

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MESSAGE OF THE CHAIRPERSON OF THE SENIOR CITIZENS COUNCIL

Friends and Colleagues

On behalf of the Senior Citizens Council (SCC), I am pleased to present to you the Annual Report for the financial year ended 30 June 2022.

Despite a series of restrictions in the wake of COVID 19 pandemics, at the level of the SCC, we have pulled together with the Ministry of Health and Wellness and our parent Ministry, the Ministry of Social Integration, Social Security and National Solidarity to support our seniors and help each other get through these challenging times.

We are all aware that older adults with multi comorbidities and complex underlying health conditions suffer the severest COVID 19 outcomes. To protect our vulnerable older adult population, the SCC motivated and mobilised seniors to get vaccinated both against COVID 19 and influenza infections.

As you are aware, the vision of the SCC is to encourage our seniors lead an active and healthy life in dignity and in full enjoyment of their rights. Thus, despite the inevitable restrictions, the SCC organised a series of activities with the collaboration of different Ministries and stakeholders bearing in mind the limited number of 50 persons to be in attendance.

The International Day for Older Persons which was celebrated in a very modest and symbolic manner at the Sir Harilall Vaghjee Hall in the presence of our District Representatives and the Hon Minister of Social Integration, Social Security and National Solidarity and other dignitaries. Hon Prime Minister made the event singularly significant and memorable.

One of the main activities which is the donation of an annual grant to each affiliated Member was effected both in Mauritius and Rodrigues although no formal ceremony was held. Other activities included the organisation of workshops on environmental issues, legal provisions contained in the Senior Citizens Council Act and digital literacy courses.

To end, I would like to thank again all my colleagues for their perseverance, the front liners who are still helping us in countless ways as well as those who have developed and rolled out vaccines that are saving lives and enabling the World to open up again. A special word of thanks for the staff of the Council who are still working at the various vaccination centres and collaborating in each way possible to help our seniors.

The SCC will always champion the rights of older persons by promoting their wellbeing, dignity and voice across the Republic of Mauritius.

H Seebarith, 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.

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 2022, 825 Senior Citizens Associations in Mauritius and 68 in Rodrigues grouping some 102,415 and 2,468 members respectively making a total of 104,883 were affiliated to the Council. List of Members district-wise reproduced in table.

No of Senior Citizens Associations and Members				
District	No. of Associations		No. of members	
BLACK RIVER		41		4,278
FLACQ		115		13,571
GRAND PORT		73		13,810
MOKA		60		9,138
PAMPLEMOUSSES		75		9,833
PORT LOUIS		74		7,715
RIVIERE DU REMPART		64		9,818
SAVANNE		36		7,814
LOWER PLAINES WILHEMS				
Beau Bassin	40		3,154	
Quatre Bornes	68		6,993	
Rose Hill	36	144	2,646	12,793
UPPER PLAINES WILHEMS				
Curepipe	61		5,831	
Phoenix	27		2,943	
Vacoas	56	143	4,871	13,645
SUB TOTAL (MAURITIUS)		825		102,415
RODRIGUES		68		2,468
TOTAL		893		104,883

Upon the recommendations of District Representatives, the applications of the following 19 new Senior Citizens Associations as specified below were approved for the affiliation to the Council.

District	Name of Associations	No of Members
Black River	-L'Arche de Noé	51
Flacq	-Senior Citizen Le Cheval Blanc-La Gare -Senior Citizen Welfare Association	55 68
Grand Port	-Alpha Senior Citizens Association	53
Lower Plaines Wilhems	-Aphylum Senior Citizen Association -Sri Govinda Senior Citizens Association	70 78
Moka	-Fairy Senior Citizens Association	66
Pamplemousses	-Jouvence Senior Citizens Association -Ville Bague Senior Citizens Association	123 81
Port Louis	-Ayodhya Senior Citizens Association -Ancient Combattant -Rte Militaire Senior Citizens Welfare Association	59 59 342
Riviere du Rempart	-La Clemence Family Senior Citizens Association	117
Savanne	-Terracine Senior Citizens Association -Flamant Rose Senior Citizens Association -Rivière des Galets Petit Bien Senior Citizens Association -Treto Senior Citizens Association	55 53 73 55
Upper Plaines Wilhems	-Modern Square Senior Citizens Association of Modern Square, Vacoas - Senior Citizens Welfare Association Forest Side	81 125

MANAGEMENT REPORT

International Day for Older Persons

A function was organised in the context of the International Day for the Older Persons (IDOP) on 1st October 2021 at the Sir Harilall Vaghjee Hall, Port Louis in the presence of 50 seniors including the District Representatives. The limited number of invitees was due to the restriction measures in the wake of COVID 19.

Annual Grant to Senior Citizens Associations (Mauritius)

The distribution of the Annual Grant to beneficiaries in Mauritius was held in December district-wise without any formal ceremony as in previous years owing to the COVID 19 pandemic as per calendar given below:

DISTRICT	DATE (December)	VENUE
Flacq	6	Caroline SWC
	8	Brisée Verdière SWC
	9	Flacq Multi Purpose Complex
Grand Port	6	Mahebourg SWC & La Rosa EDCC
Pamplemousses	6 & 7	Terre Rouge Multi Purpose Hall vis-à-vis Shafa Trading
Lower Plaines Wilhems	7	NPF Building, Rose Hill
Upper Plaines Wilhems	7 & 8	Camp Fouquereaux EDCC
	9	Wooton cum Resource Centre
Black River	8	Camp Fouquereaux EDCC
Moka	8	St Pierre Elderly Day Care Centre
Savanne	8	Souillac Arya Samaj
Port Louis	9	Gorah Issac Municipal Hall
Rivière du Rempart	9	Goodlands SWC & Rivière du Rempart EDCC

The total amount disbursed for the payment of the annual grant to 783 Senior Citizens Associations (SCAs) in Mauritius amounted to Rs 1,678,800.

Annual Grant to SCAs in Rodrigues

This payment, which was usually hand delivered in the course of activities organised in Rodrigues, was effected to 42 SCAs through SBM (Mauritius) Ltd bank transfer and 9 SCAs received same by cheques as the accounts of these SCAs were operated at the DBM Ltd. Amount disbursed for Rodrigues amounted to Rs 77,700.

The rates payable to each Association was based on the new rates in force since 2019.

Rates		Rs.
Up to 50 members		1,500
51 – 100 members		1,900
101 – 200 members		2,400
201 – 300 members		2,800
301 – 400 members		3,200
Over and above 401 members		3,500

The total amount paid for the annual grant for Mauritius and Rodrigues for the year 2022 was Rs 1,756,500.

Subscription Fees

Taking into consideration the review in rates payable for the payment of the annual grant and in view of raising funds for activities, the yearly subscription fees paid by Senior Citizens Associations were increased from Rs. 200 to Rs. 300 as from January 2022.

Activities of the Council

Government's statement regarding the restriction measures combined with the closure of venues viz Social Welfare Centres, Community Development Centres, Elderly Day Care Centres as well as the Recreation Centres, slowed down considerably the organization of activities at national and district levels. Thus, only a few activities could be held as from April 2022 with a limited number of 50 persons.

- Workshop / Brainstorming Session / SCC Act

A ½ day workshop was scheduled on Thursday 10 February 2022 in the Training Unit of the Ministry of Social Integration, Social Security and National Solidarity with the objective to review some clauses of the Senior Citizens Act of 1985 and propose some amendments for consideration by the Ministry.

- Workshop Stockholm + 50 National Consultations

Council Executive Committee Members were invited to attend the International Conference of Stockholm + 50 organised by the UNDP held on 6 April 2022 at the Caudan Arts Centre, Port Louis.

The main theme for the consultations of various groups including the elderly was “***A healthy planet for the prosperity of all – our responsibility, our opportunity***”.

The meeting was also designed to help accelerate the implementation of the Sustainable Development Goals during the Decade of Action including through a sustainable recovery from the COVID-19 pandemic.

- ***Quarterly meetings***

Quarterly meetings at district level have been held by District Representatives for motivating the Members of the Senior Citizens Associations on the COVID 19 and anti-flu vaccination programmes.

- ***Anti-influenza campaign 2022***

The Senior Citizens Council ensured that the anti-flu vaccination programme which started in the month of April 2022 was communicated to all Senior Citizens Associations and their Members encouraging them to be vaccinated against influenza.

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

The Senior Citizens Council fully collaborated with the parent Ministry and the Ministry of Health and Wellness by contacting by phone all Senior Citizens Associations and the public at large through the lists of persons to be vaccinated for the 2nd dose and those who had not yet been vaccinated for the COVID 19 Vaccination Campaign.

The Staff of the Council had been solicited by the parent Ministry and the Ministry of Health and Wellness for their services at the vaccination centres around the island as the Elderly Day Care Centres were and are still closed.

Regional activities

- ***Digital Literacy training courses***

Digital literacy courses were organised by the National Computer Board (NCB) in collaboration with the Senior Citizens Council (SCC). The training courses were given in the caravan of the NCB and two groups of 20 elderly persons followed same as from 09 00 to 11 30 hours for the first session and from 12 00 to 14 30 hours for the second one.

Seniors in the following districts benefitted from the training courses:

District	Date	Venue
Rivière du Rempart	17 May	Farmers Service Centre
Savanne	19 May	Souillac Arya Sabha Hall
Lower Plaines Wilhems	8 & 15 June	Yard of Beau Bassin / Rose Hill Municipal Council

- On-going Activities / Covid 19

Talks and sessions on Management of Associations at District level were also organised and all precautionary measures were taken for the safety of the elderly.

- Centenarians' Celebration

Table below depicts the number of centenarians celebrations during the financial year and attended by District Representatives who offered gifts on that occasion.

Month	No of centenarians Mauritius	No of centenarians Rodrigues	No function	Functions attended
July	4		3	1
August	2		1	1
September	10		4	6
October	5	2	1	2
November	6	1	3	2
December	6	1	3	2
January	5		3	2
February	7		1	6
March	3		1	2
April	12	2	5	5
May	7		4	3
June	8	1	2	5
Total	75	7	31	37

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.

H Seebarith, MSK
Chairperson

T Lalloo, MSK
Executive Committee Member

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. However, one Independent Member who was appointed since February 2021 could not attend the meetings on medical grounds.

The list of the Executive Committee Members is given in table.

Composition of Executive Committee Members	
Chairperson	Mr. Hanslall Seebaruth, MSK
Vice-Chairperson	Mrs. Raseeda Bibi Hossenbaccus
Representative of the Ministry of Social Integration, Social Security and National Solidarity	Mrs. Dhanita Ramdharee
Representative of the PMO (Rodrigues, Outer islands and Territorial Integrity)	Miss Mary Ching Kee Young
Representative of the Ministry of Health and Wellness	Mrs. Renuka Devi Bissessur
Representative of the Ministry of Gender Equality and Family Welfare	Mr. Navin Taukoordass
Medical Director, Ministry of Social Integration, Social Security and National Solidarity	Dr. Mrs. Yaarthi Devi Soopal-Lutchmun
Elected Member – District of Black River	Mr. Hurrydeo Hurdyal
Elected Member – District of Flacq	Mr. Breejanand Doobraz, MSK
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 Lalloo, MSK
Elected Member – District of Port Louis	Mrs. Sabera Bibi Abass Mamode
Elected Member – District of Rivière du Rempart	Mr. Raj Tarachand
Elected Member – District of Savanne	Mr. Soopramanien Padiachy Goundan
Elected Member – Upper Plaines Wilhems (Ward)	Mrs. Oormeela Jawaheer
Independent Members	Mr. Mohammad Javed Soyfoo Mr. Mahendralall Ramdoss Mr. Jainool Abedeen Beedessy

MEMBERS' PROFILE

Mr. Hanslall Seebaruth, 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 MSS. 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.

Mrs Renuka Devi Bissessur has served different Ministries like Ministry of Social Integration, Social Security and National Solidarity, Ministry of Education, Tertiary Education, Science and Technology and Ministry of Tourism during the course of her career. She is presently posted to the Ministry of Health and Wellness as Deputy Permanent Secretary and holds a Masters in Social Development with extensive knowledge and experience in socio-economic development.

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.

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

Dr. (Mrs.) Yaarthi Devi Soopal-Lutchmun is working as the Medical Director of the Ministry of Social Integration, Social Security and National Solidarity (MSS). She has worked at the Ministry of Health since 2005 and joined the MSS 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 MSS. She holds a M.D., M.P.H. and an MBA.

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 Committee of Camp Yolloff.

Mr. Breejanand Doobraz, MSK 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'Ile 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 8 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 Lalloo, 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.

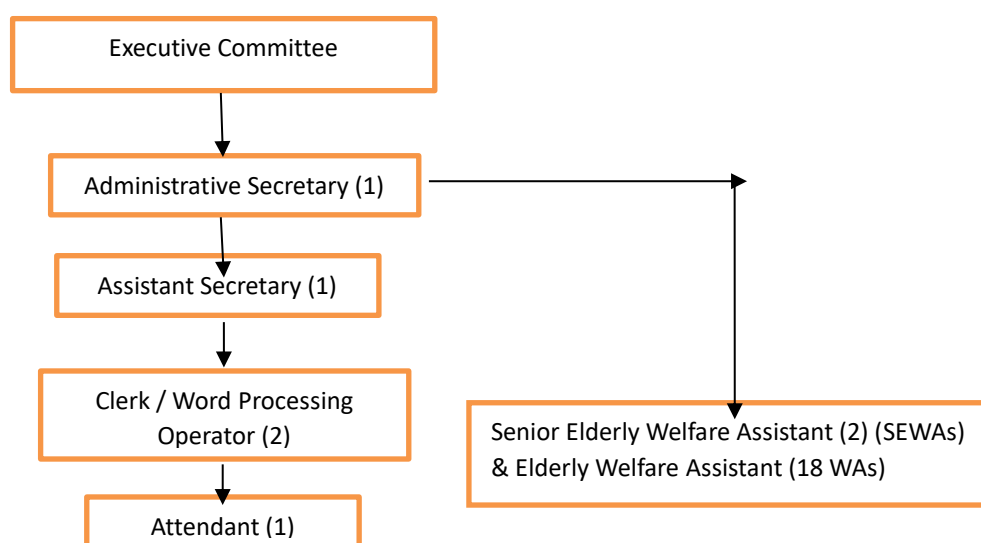
Mr. Jayelall Mattarooa was the President of the Moka Flacq District Council in the 1990s and President of the Social Welfare Centre of St Julien d'Hotman. For 25 years he has served as President of the Camp Thorel Village Council. Currently, he is the President of Bus Owners of the regions of Flacq and 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 13 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 (13)
Mr. H. Seebaruth, MSK (Chairperson)	11/13
Mrs. R. Hossenbaccus (Vice-Chairperson)	10/13
Mrs D Ramdharee	13/13
Mrs R D Bissessur	8/13
Miss M Ching Kee Young	3/13
Mr. N Taukoordass	11/13
Dr.Mrs.Y.Soopal-Lutchmun	9/13
Mrs. S. Abbassmamode	13/13
Mr. B. Doobraz, MSK	13/13

Chairperson and Members	Executive Committee Meetings (13)
Mr. G. Dookhit	13/13
Mr. S. P. Goundan	13/13
Mr. H. Hurdyal	13/13
Mrs. O. Jawaheer	12/13
Mr. G. Juggessur	13/13
Mr. T. Lalloo, MSK	13/13
Mr. J. Mattarooa	12/13
Mr R. Tarachand	13/13
Mr. M. J. Soyfoo	12/13
Mr. M Ramdoss	12/13
Mr. J D P Labonne (in replacement)	1/13
Mrs S. Meeajane (in replacement)	1/13
Mr H. Caine (in replacement)	1/13

COMMITTEE ATTENDANCE

2 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 (2)
Mr. H. Seebaruth, MSK (Chairperson)	2/2
Mrs. D. Ramdharee	2/2
Mrs. S. Abbassmamode	2/2
Mr. B. Doobraz, MSK	2/2

Name of Executive Committee Members	Sub-Committee Meetings (2)
Mr. G. Dookhit	2/2
Mr. S. P. Goundan	2/2
Mr. H. Hurdyal	2/2
Mrs. O. Jawaheer	1/2
Mr. G. Juggessur	2/2
Mr. T. Lalloo, MSK	2/2
Mr. J. Mattarooa	2/2
Mr R. Tarachand	2/2

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 ending 30 June 2022 were as follows: -

Name of Executive Committee Members	Fees/ Allowances Rs	Fees Main Cttee Rs	Fees Sub-Cttee Rs	Travel ling Rs	Tele phone Rs	Parking	Total Rs
Mr. H. Seebarith, MSK	180,000	-	-	96,000	24,000	24,900	324,900
Mrs. R. Hossenbaccus		18,000		720			18,720
Mrs. D. Ramdharee		21,000	1,630				22,630
Mrs R D Bissessur		12,000					12,000
Miss M Ching Kee Young		4,275					4,275
Mr. N. Taukoordass		16,500					16,500
Dr.Mrs.Y.Soopal-Lutchmun		13,500					13,500
Mrs. S. Abbasmamode		21,000	2,445	900	3,000		27,345
Mr. B. Doobraz, MSK		21,000	2,445	900	3,600		27,945
Mr. G. Dookhit		21,000	2,445	3,450	3,600		30,495
Mr. S. P. Goundan		21,000	2,445	900	2,400		26,745
Mr. H. Hurdial		21,000	2,445	3,450	2,400		29,295
Mrs. O. Jawaheer		19,500	1,630	3,220	3,600		27,950
Mr. G. Juggessur		21,000	2,445	3,450	3,000		29,895
Mr. T. Lalloo, MSK		21,000	2,445	3,450	3,000		29,895
Mr. J. Mattarooa		19,500	2,445	3,220	3,000		28,165
Mr. R. Tarachand		21,000	2,445	900	3,000		27,345
Mr. M Ramdoss		18,000		720			18,720
Mr. M. J. Soyfoo		18,000		720			18,720
Mr. J.D. P Labonne (in replacement)		1,500					1,500
Mrs. S Meeajane (in replacement)		1,500					1,500
Mr H. Caine (in replacement)		1,500					1,500
TOTAL	180,000	332,775	25,265	122,000	54,600	24,900	739,540

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

H Seebaruth, MSK
Chairperson

T Lalloo, MSK
Executive Committee Member

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 2022.

Signed on behalf of the SCC Executive Committee

H Seebaruth, MSK
Chairperson

T Lalloo, MSK
Executive Committee Member

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 amended financial statements were approved by the Executive Committee of the Council on 5 April 2023 and signed on its behalf by the Chairperson and one Executive Committee Member.

SENIOR CITIZENS COUNCIL

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2022

		30 June 2022	Restated 30 June 2021
Assets	Notes	Rs	Rs
<u>Current assets</u>			
Cash and cash equivalents	7	35,917	32,162
Total Current Assets		35,917	32,162
<u>Non-current assets</u>			
Property, Plant and Equipment	8	49,220	71,696
Total Non-Current Assets		49,220	71,696
Total Assets		85,137	103,858
Liabilities			
Current Liabilities			
Trade and Other Payables	9	425,191	822,003
Short term Employee Benefits	10	150,000	150,000
Total Current Liabilities		575,191	972,003
Non-current Liabilities			
Long term Employee Benefits	10	4,644,437	4,168,128
Total Non-Current Liabilities		4,644,437	4,168,128
Total Liabilities		5,219,628	5,140,131
Net Assets		(5,134,491)	(5,036,273)
Net Assets/Equity			
General Fund	11	(5,134,491)	(5,036,273)
Total Net Assets/Equity		(5,134,491)	(5,036,273)

The notes on pages 33-42 form an integral part of the Financial Statements.

The Financial Statements were approved by the Executive Committee of the Council on 5 April 2023

H. Seebaruth, MSK
Chairperson

T Lalloo, MSK
Executive Committee Member

SENIOR CITIZENS COUNCIL

STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2022

	Notes	30 June 2022	Restated 30 June 2021
		Rs	Rs
Revenue from non-exchange transactions			
Grants in Aid		11,569,088	10,195,770
		11,569,088	10,195,770
Revenue from exchange transactions			
Other revenue	12	386,500	193,610
Total revenue		11,955,588	10,389,380
Expenses			
Employee Costs	13	9,176,873	8,940,303
Board Members/Chairperson Fees and Allowances	14	736,865	432,727
Operating expenses	15	294,485	272,390
Grant to Senior Citizens Associations	16	1,780,000	1,862,800
Senior Citizens Activities Expenses	17	43,107	713,125
Depreciation	8	22,476	25,455
Other expenses	18	-	7,965
Total Expenses		12,053,806	12,254,765
Deficit for the year		(98,218)	(1,865,385)

SENIOR CITIZENS COUNCIL

**STATEMENT OF CHANGES IN NET ASSETS/EQUITY FOR THE YEAR
ENDED 30 JUNE 2022**

	General Fund Rs
Balance as at 30 June 2019	(1,068,702)
Deficit for the Year	<u>(2,102,186)</u>
Balance as at 30 June 2020	(3,170,888)
Deficit for the year	<u>(1,865,385)</u>
Restated Balance as at 30 June 2021	(5,036,273)
Deficit for the year	<u>(98,218)</u>
Balance as at 30 June 2022	<u><u>(5,134,491)</u></u>

SENIOR CITIZENS COUNCIL
CASH FLOW STATEMENT FOR YEAR ENDED 30 JUNE 2022

	30 June 2022	Restated 30 June 2021
	Rs	Rs
Cash flows from operating activities		
Receipts		
Grants in Aid	11,569,088	10,000,000
Other revenue	386,500	389,380
	11,955,588	10,389,380
Payments		
Employee benefits	9,446,762	7,340,353
Chairman and Board members fees	536,915	369,405
Operating expenses	181,949	175,746
Grants to Senior Citizens Associations	1,744,500	1,862,800
Senior Citizens Activities Expenses	41,707	900,724
	11,951,833	10,649,028
Net cash flows from operating activities	3,755	(259,648)
Net increase/(decrease) in cash and cash equivalents	3,755	(259,648)
Cash and cash equivalent at beginning of year	32,162	291,810
Cash and cash equivalents at end of year	35,917	32,162

Notes to the Cash Flow Statement

(a) **Cash and Cash Equivalent**

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

	30-Jun-22	30-Jun-21
	Rs	Rs
Cash at Bank	35,917	26,487
Cash in Hand	-	5,675
Total	35,917	32,162

(b) **Reconciliation of Net Cash Flows from Operating Activities (Deficit)**

	30-Jun-22	Restated 30-Jun-21
	Rs	Rs
Deficit for the Year	(98,218)	(1,865,385)
Depreciation	22,476	25,455
(Decrease)/Increase in Accounts Payables	(396,812)	1,574,282
Increase in Employee Benefits	476,309	-
Decrease in Accounts Receivable	-	6,000
Net cash Flow Operating Activities	3,755	(259,648)

SENIOR CITIZENS COUNCIL

**STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNT FOR
YEAR ENDED 30 JUNE 2022**

	Original Estimates Rs (i)	Revised Estimates Rs (ii)	Actual Amount Rs	Difference Rs (iii)	Notes
<u>RECURRENT BUDGET</u>					
Recurrent Revenue					
Grants	10,392,088	11,569,088	11,569,088	-	
Other Receipts	150,000	150,000	325,900	(175,900)	
Total Revenue	10,542,088	11,719,088	11,894,988	(175,900)	
Recurrent Expenditure					
Employee benefits	6,000,000	7,065,000	7,063,172	1,828	(v)
CSG	242,088	246,896	304,263	(57,367)	(vi)
Sick Leave	150,000	222,000	261,018	(39,018)	(vii)
Passage Benefits	25,000	25,596	25,596	-	
Pensions	650,000	760,000	825,285	(65,285)	(viii)
Travelling and Transport	764,000	738,300	785,464	(47,164)	(ix)
Board Member Fees/Chairman Fees & Allowances	413,305	500,000	536,915	(36,915)	(x)
Audit Fees	40,000	40,000	40,000	-	
Telephone	141,000	119,431	129,816	(10,385)	
Annual General Meeting	35,000	-	-	-	
Activity at National Level	40,000	-	-	-	
Activity at District Level	30,000	18,000	17,451	549	
Grants to Senior Citizens Associations/ Expenses	1,700,000	1,700,000	1,756,500	(56,500)	(xi)
Purchase of Good & Services (Stamps/Stationeries)	46,695	46,956	59,663	(12,707)	(xii)
Office Equipment & Furniture/ Imprest/ Centenarians	85,000	71,909	92,388	(20,479)	(xii)
Other expenses – Affiliation fees	16,000	-	-	-	
Bank Charges	14,000	15,000	14,153	847	
Total expenditure	10,392,088	11,569,088	11,911,684	(342,596)	

Notes

- (i) Represents the original budget of the council for the financial year ended 30 June 2022 approved on 7 July 2021 by Parent Ministry.
- (ii) Represents the revised budget of the Council for the financial year ended 30 June 2022.
- (iii) Represents the difference between revised budget for the financial year ended 30 June 2022 and actual revenue and expenses on a comparable basis.
- (iv) The Financial Statements are prepared on an accrual basis while the budget is prepared on a cash basis.
- (v) When Estimates was revised in May 2022, it was expected expenses would amount to Rs 7,065,000 however actual expenses amounted only to Rs 7,063,172.
- (vi) Increase in contribution as regards to review of salary in line with PRB 2021, Increment January 2022 and Salary Compensation 2022.
- (vii) Increase in salary in line with PRB 2021.
- (viii) Increase in contribution as regards to review of salary in line with PRB 2021, Increment January 2022 and Salary Compensation 2022
- (ix) Increase in bus fare rate.
- (x) Committees met more regularly than in 2020 when the Covid -19 pandemic did not allow for meetings.
- (xi) More Senior Citizens paid their yearly subscription fee.
- (xii) Increase in activities.

Statement showing reconciliation of actual cash flow with Financial Performance for the year ended 30 June 2022

Revenue	Rs
Actual amount on comparable basis as presented in the Budget & Actual comparative Statement	11,894,988
<u>Basic Differences</u>	
Stale cheques revert back to revenue	60,600
Actual amount in the Statement of Financial Performance	11,955,588
 Expenditure	 Rs
Actual amount on comparable basis as presented in the Budget & Actual comparative Statement	11,911,684
<u>Basic Differences</u>	
Less Passage benefits paid	(25,596)
Less Accrual 2020-21 paid	(822,003)
Refund	(34,372)
Adjustment for annual leave and allowances	(27,913)
Depreciation	22,476
Refund of Unutilised Sick leave 2020	39,054
Accruals for Trade and other payables	425,191
Provision for sick leaves	105,394
Provision for vacation leaves	110,491
Provision for Passage Benefits	247,427
Actual amount in the Statement of Financial Performance	11,951,833

SENIOR CITIZENS COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

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 has been provided free of charge by the Ministry.

MISSION

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

ACTIVITIES

- (a) Organise seminars, workshops, and talks on ageing issues, health care, protection of elderly persons, management of associations and legal counselling related to the welfare of Senior Citizens.
- (b) Run courses on Information Technology for Senior Citizens.
- (c) Organise annual drama, dance and quiz competitions.
- (d) Advise members in the administration of their association.
- (e) Organise exchanges with Senior 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 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 going concern basis has been adopted.

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.

The preparation of the Financial Statements is in conformity with IPSAS and generally accepted accounting practices which require the use of estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the Financial Statements and the reported amounts of revenue and expenses during the reporting 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 Council for year ended 30 June 2022 fully complies with IPSAS.

The Financial Statements are presented in Mauritian Rupees.

(iv) Authorisation Date

The Financial Statements were approved by the Executive Committee on 4 November 2022.

3. ADOPTION OF IPSAS

The Council has adopted relevant new and revised IPSAS that are relevant to its operations for the year ended 30 June 2022, 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 21 - Impairment of Non-Cash-Generating Assets

IPSAS 23 - Revenue from Non Exchange Transactions

IPSAS 24 - Presentation of Budget Information in Financial Statements

IPSAS 25- Employee Benefits

IPSAS 26 - Impairment of Cash Generating Assets

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 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 28-30-Financial Instrument
IPSAS 31 - Intangible Asset
IPSAS 32 - Service concession arrangements: Grantor
IPSAS 34 - Separate Financial Statements
IPSAS 35 - Consolidated Financial Statements
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
IPSAS 41- Financial Instruments

Standards issued but not applicable in the Financial Statement 2021/2022

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 42- Social Benefits effective as from 1 January 2023

Standards issued but not yet effective

IPSAS 43- Leases effective as from 1 January 2025

IPSAS 44- Non-Current Assets Held for Sale and Discontinued Operations
as from 1 January 2025

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 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.

An amount of Rs 320,150/- representing the Employee Share and an amount of Rs 640,300/- representing the Employer Share, have been contributed towards the Defined Contribution Pension Scheme during the period July 2021 to June 2022. The SICOM Accumulated Fund Balance as at 30 June 2022 amounted to Rs 5,758,630.

(ii) National Savings Fund (NSF)

Since 1st July 2013, the council contributes to the National Savings Fund in respect of 22 employees who have been appointed on a permanent basis. The contribution rate is 2.5%.

(iii) Contribution Sociale Generalisée (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 ending 30 June 2022 and is recognised as Employee Benefits in Non-Current Liabilities.

Unpaid refund of sick leave for the year 2020, has been 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 2022 is recognised as Employee Benefits in Non-Current Liabilities.

(d) *Receivables*

Trade and other Receivables are stated at cost.

(e) *Cash & 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 2020 to 30 June 2021 while the current Financial Statements cover the period 1 July 2021 to 30 June 2022.

(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 Equivalent				30 June 2022	30 June 2021
				Rs	Rs
Cash at Bank				35,917	26,487
Cash in Hand				-	5,675
				35,917	32,162
8. Property, Plant and Equipment					
	Fixtures and Fittings	Furniture	Office Equipment	Computer and Accessories	Total
	Rs	Rs	Rs	Rs	Rs
Cost					
As at 30 June 2021	39,741	114,185	266,019	265,291	685,236
					-
As at 30 June 2022	39,741	114,185	266,019	265,291	685,236
Accumulated Depreciation					
As at 30 June 2021	39,741	93,917	241,132	238,750	613,540
Charge for the year	-	3,074	11,639	7,763	22,476
As at 30 June 2022	39,741	96,991	252,771	246,513	636,016
Net Book Value as at 30 June 2022	-	17,194	13,248	18,778	49,220
Net Book Value as at 30 June 2021	-	20,268	24,887	26,541	71,696
9. Trade and Other Payables					
				30 June 2022	Restated 30 June 2021
				Rs	Rs
Arrears Salaries iro PRB 2021- Jan 2021 - June 2021				-	335,100
Taxable Sick Leave 2022				297,964	261,018
Travelling and Transport				600	-
Telephone Expenses				4,113	7,532
Audit fees				40,000	40,000
Activities at National Level-Annual Grant 2021				35,500	-
Activities at District Level				1,400	-
Fees/Allowances				-	9,000
Contribution NSF				10,566	9,144
Contribution SICOM				-	65,871
Contribution Sociale Generalisée				23,107	19,848
PAYE				11,941	10,421
Mutual Aid				-	64,069
				425,191	822,003

10. Employee Benefits	30 June 2022	30 June 2021
	Rs	Rs
Provision for Sick Leave	2,342,735	2,198,287
Provision for Passage Benefits	754,684	533,314
Provision for Vacation Leave	1,697,018	1,586,527
Total	4,794,437	4,318,128
Short term	150,000	150,000
Long term	4,644,437	4,168,128
Total	4,794,437	4,318,128

10(a) Provision for Sick Leave	30 June 2022	30 June 2021
	Rs	Rs
Opening Balance	2,020,339	1,657,019
Provision for the Year	105,394	363,320
Closing Balance	2,125,733	2,020,339

10(b) Provision for Unutilised Sick Leave 2020	30 June 2022	30 June 2021
	Rs	Rs
Opening Balance	177,948	177,948
Provision for the year	39,054	-
Closing Balance	217,002	177,948

Amount falling due within one Year	50,000	50,000
Amount falling due after one Year	2,292,735	2,148,287
Total	2,342,735	2,198,287

10(c) Provision for Passage Benefits	30 June 2022	30 June 2021
	Rs	Rs
Opening Balance	533,314	340,274
Adjustment in opening balance	(461)	-
Passage Benefits paid	(25,596)	(25,900)
	507,257	314,374
Provision for the Year	247,427	218,940
Closing Balance	754,684	533,314
Amount falling due within one Year	50,000	50,000
Amount falling due after one Year	704,684	483,314
Total	754,684	533,314

10(d) Provision for Vacation Leave

	30 June 2022	30 June 2021
	Rs	Rs
Opening Balance	1,586,527	1,298,961
Provision for the Year	110,491	287,566
Closing Balance	1,697,018	1,586,527
Amount falling due within one Year	50,000	50,000
Amount falling due after one Year	1,647,018	1,536,527
Total	1,697,018	1,586,527

11. General Fund

	30 June 2022	Restated 30 June 2021
	Rs	Rs
Opening balance	(5,036,273)	(3,170,888)
Deficit for the year	(98,218)	(1,865,385)
Closing Balance	(5,134,491)	(5,036,273)

12. Other Revenue

	30 June 2022	30 June 2021
	Rs	Rs
Subscription	325,900	146,800
Miscellaneous Revenue	60,600	46,810
	386,500	193,610

13. Employee Costs

	30 June 2022	Restated 30 June 2021
	Rs	Rs
Salaries/Allowances/Arrears PRB 2021 Salary	6,666,463	6,121,399
Taxable Sick Leave paid 30 June 2022	297,964	261,018
Contribution to NPF/SICOM	760,836	623,844
Contribution Sociale Generalisée	285,150	195,660
Travelling Expenses	664,094	690,609
Provision for Unutilised Sick Leave Year 2020	39,054	177,948
Provision for Accumulated Sick Leave	105,394	363,320
Provision for Passage Benefits	247,427	218,940
Provision for Accumulated Vacation Leave	110,491	287,565
	9,176,873	8,940,303

14. Board Members/Chairperson Fees and Allowances	30 June 2022	Restated 30 June 2021
	Rs	Rs
Fees	538,265	369,405
Travelling Allowance	122,000	-
Telephone Allowance	54,600	41,322
Parking Fees	22,000	22,000
	736,865	432,727

15. Operating Expenses	30 June 2022	Restated 30 June 2021
	Rs	Rs
Printing, Postage & Stationery	59,663	32,846
Office expenses	67,587	57,636
Audit fee	40,000	40,000
Parking Fees	41,200	44,000
Telephone Charges	71,797	82,644
Bank Charges	14,238	15,265
Total	294,485	272,390

16. Grant to Senior Citizens Associations	30 June 2022	30 June 2021
	Rs	Rs
Grant to Associations	1,780,000	1,862,800
	1,780,000	1,862,800

17. Senior Citizens Activities Expenses	30 June 2022	Restated 30 June 2021
	Rs	Rs
Expenses Annual Grant	-	12,579
Activities at National Level- Drama, Dance, Essay Comp, Quiz and and Regional Seminars	-	56,998
Activities at District Level- Management of Associations, National Day Celebrations, Preventive Health Care, Legal Counselling & Seminar	5,000	23,104
Senior Citizens Association Meetings	13,851	18,923
End of Year Activities	-	76,316
Assistance to Centenarian	24,256	7,900
International Day of Elderly	-	445,948
Rodrigues activities	-	71,357
	43,107	713,125

18. Other Expenses	30 June 2022	30 June 2021
	Rs	Rs
Membership fee- International Organisations	-	7,965

-	7,965
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19. Remuneration (Gross Pay)**30 June 2022 30 June 2021**

		Rs	Rs
Administrative Secretary	On Contract	545,720	472,667
Assistant Secretary	On Contract	440,590	379,705
Treasurer & Examiner	Part-time	137,000	83,500

