



MACOSS

ANNUAL REPORT 2019



MAURITIUS COUNCIL OF SOCIAL SERVICE

ANNUAL REPORT 2019



MESSAGE BY MR PARAMASIVUM PILLAY VYAPOORY G.O.S.K. FORMER VICE-PRESIDENT OF THE REPUBLIC OF MAURITIUS



As I have always said and maintained, the MACOSS is a major player in the social and economic fabric of our beloved country. The membership of MACOSS is huge. The Executive Members are representatives of scores of associations all across the country and represent diverse interests- social, economic, religious and environmental.

They are the builders of the nation. They are not bricklayers.

They are the builders of the Cathedral that is Mauritius.

In that spirit, their attitude is one of service, with love and joy, not one of fulfilling selfish ambitions.

I am gratified at the thought that they have placed me in the dignified position of Patron of the Association and I am determined to play my role with humility, in the above-mentioned spirit.

I congratulate and thank the present and past Presidents and Executive Committee members for their selfless dedication to the well-being and progress of all members of the Association.

I would like to reassure the President and Executive Committee members of the current assembly of my commitment to walk along with them on the way to a better future for all.

A handwritten signature in black ink, appearing to be 'P. Vyapoory', with a long horizontal stroke extending to the right.

Paramasivum Pillay Vyapoory, GOSK

Former Vice-President of the Republic of Mauritius

CHAIRMAN'S MESSAGE



MACOSS, as the Council and the National Platform of NGOs in Mauritius, has considerably improved its governance structures, adhered to compliance requirements, constantly built resilience in times of change and maintained proximity with its members.

We are privileged to represent the registered Non-Governmental Organisations (the NGOs) in the country. As the Council and National Platform of NGOs in Mauritius, we shouldered our responsibilities with diligence, confidence and determination. We assumed our obligations with dignity serving our members with pride.

Valuing the integrity pledge to our members, we continuously improved the governance structures, adhered to the compliance requirements and ensured good governance and best practices at all levels. The precious collaboration of our members, the sustained efforts of our staff towards the Council as a respected institution and our professionalism has gained us back the trust of our stakeholders and donors.

Our strong belief in meaningful social dialogue, cooperation, advocacy and diplomacy have opened up to us new avenues of exchange and collaboration at national, regional and international levels. This has positively impacted our work and given a new dimension to our relationships, which are dear to us.

We have continued to collaborate with the government on issues of national interest regarding the civil society and with various ministries, authorities and institutions in the furtherance of the independent stand of the civil society and shared our views objectively on various subject matter.

2019 has been an extraordinary year for MACOSS. Challenges have been many where change was omnipresent. We redefined our priorities regarding programs and projects and membership, focusing on sustainability and building resilience in times of change.

Issues affecting registered NGOs are many. The authorities' immediate attention has been drawn. We have identified the recurrent concerns that affect the work and operations of our Members Organizations. We are continuously improving our service.

The bold decisions taken by the Council in 2019 to strengthen its governance structures have reinforced its capacity. MACOSS is steadily but surely recovering from the bumps and bruises of 2018 reaffirming itself again as a respected and credible institution.

We verily adhere to the assessments of our members that funding space has considerably shrunk imposing itself as a major threat to sustainability of NGOs. And we understand that the role and responsibilities of the National Social Inclusion Foundation (NSIF) has become critical for our survival. We acknowledge that a new dynamic between partners is emerging gradually.

Voluntary work is gratifying when we have the support of our people. We therefore express our gratitude to all our members for their valuable support, our Committee Members for their voluntary contributions, our donors, volunteers, and stakeholders for their trust, and our staff for doing their work with dedication and passion.

We pay tribute to the merits of the Council and pray for peace, harmony and unity in the country and looking forward for more reinforced partnerships with our donors and stakeholders.

Suraj Ray FCG
Chairman

CONTENTS

- 3** **Message of Former Vice President**
H.E Mr Paramasivum Pillay Vyapoory G.O.S.K.
- 4** **Chairman's Message**
Suraj Ray FCG
- 7** **Vision and Mission Statement**
- 8** **About MACOSS**
 - 9** **Our Governance**
 - 10** **Treasurer, Ameene Kodabux** MSK
 - 11** **Patron, H.E Paramasivum Pillay Vyapoory G.O.S.K**
 - 12** **Organization Structure**



13 AGM & Election in 2019

- 13** Members of Executive Committee
- 15-16** Staff of the Council
- 17** Decision & Powers of the Council
- 18** Meetings
- 19** Composition of Sub Committees

20 International Affiliations & Collaborators

24 2019 In Retrospect

- 24-29** Projects & Activities
- 30-31** Beijing
- 32-33** Highlights

34 Regional Leadership Centre

35 Financial Statements

- 35-44** Auditor's Report
- 45-50** Isobel Foster Trust Fund



VISION

“To be a platform for the Non-Governmental Organization Sector and Civil Society to promote sustainable development.”

MISSION

As an umbrella organization for NGOs, MACOSS seeks to promote social and community development and voluntary actions through non-governmental organisations.

It strengthens its members by initiating communication and collaboration and networking among NGOs and between NGOs and Government and the private sector primarily through meetings, workshops, consultations and institutional development activities. MACOSS also facilitates its member organisations and strengthens their organizational capacity.



ABOUT MACOSS

Background

The Mauritius Council of Social Service ('MACOSS') was founded in 1965 following a circular (No. 832/61) dated 17 July 1961 from the Secretary of State for the colonies. From a social service coordinating body in 1965, MACOSS has become today, The National Platform of Registered Non-Governmental Organisations ('NGOs') in Mauritius with a significant membership base.

MACOSS has a special and distinct status in Mauritius. It is an independent and objective organization and is the sole representative of NGOs/CSOs/NPOs (registered or not) in the country. International organisations and their emanations and/or organs do recognize the independent status of MACOSS. The views, opinion and position of MACOSS are the *de facto* independent and objective views of the civil society at large.

MACOSS is an independent body, sovereign from the government and any other legal or natural person.

Establishment of the Council

MACOSS, referred to as the 'Council', was incorporated by an act of Parliament in 1970, namely The Mauritius Council of Social Service Act 1970 (Act No.55 of 1970 - 9 December 1970 - hereinafter 'Act'). By virtue of Section 2 of the Act, MACOSS is a body corporate.

The Council, which is represented by the general assembly of members is the supreme organ of MACOSS. It regroups registered NGOs incorporated under the Registration of Associations Act 1978 or such specific NPOs, registered under different other legislations (Acts of Parliament).

OBJECTS OF MACOSS

The Objects are as per Section 4 of the MACOSS Act, as amended, reading as follow –

“4 Objects of the Council

- (1.) The objects of the Council shall be to –*
 - (a) promote any charitable purposes for the benefit of the community in Mauritius and, in particular, the advancement of social education, the furtherance of health and the relief of poverty, distress and sickness;*
 - (b) promote and foster co-operation in the achievement of the purposes under paragraph (a) by bringing together representatives of the statutory bodies and voluntary organisations engaged in the furtherance of those purposes;*
 - (c) do anything which is incidental or conducive to the attainment of those objects.*
- (2) In particular but without prejudice to the generality of its objects under subsection (1) the Council shall endeavor to –*
 - (a) give financial or other assistance to any person;*
 - (b) procure and provide information;*
 - (c) procure to be written, and print, publish, issue and circulate reports, periodicals, books, leaflets or other documents;*
 - (d) arrange and provide for, or join in arranging and providing for, the holding of exhibitions, meetings, lectures, seminars, forums, group discussions and classes; and*
 - (e) promote, encourage or undertake experimental work.”*

OUR GOVERNANCE

THE CHAIRMAN



SURAJ RAY FCG

CHAIRMAN

Fellow of the Chartered Governance Institute (ICSA), Suraj Ray graduated in Management and Marketing, holds a Bachelor of Laws degree (LLB Hons) and a Master degree in Business Administration (MBA Innovation and Leadership).

Suraj Ray is also the Founder and President of AHEAD, a registered NGO in Mauritius actively engaged in sustainable development, mainstreaming People, Rights, World of Work, Education, Environment, Wellness and Living Things. Philanthropist, humanist, trade unionists, researcher and governance professional, Suraj Ray has extensive experience in employment law, industrial relations, human resources, negotiations, counselling and social work for years.

As a governance professional with wide exposure in the ICT Sector, Suraj Ray is well versed and at ease with ICT Laws, data protection, competition law, corporate governance and compliance.

Among one of leading trade unionists in the country for the last few years or so, representing the workers of the country at various national instances and international conferences, and mainly at the International Labour Conference (of the International Labour Organization (ILO)), Suraj Ray is undoubtedly also an active rights activist.

THE TREASURER



AMEENE KODABUX MSK

TREASURER

Ameene Kodabux is the Founder and President of “Mouvement Social de Plaine Lauzun”, an association actively engaged in social work at national level since 2001.

He is a Fellow of the Association of International Accountants, (England) and a Registered Licensed Auditor. He was a past Board Member of the Mauritius Institute of Professional Accountants and the Financial Reporting Council.

In 2014, he was honored and named as a Member of the Order of the Star and Key of the Indian Ocean (MSK) by the President of the Republic of Mauritius in the field of Voluntary Social Work. He is a respected and successful businessman and a seasoned tax specialist.

THE PATRON

(Under Section 6(13) of the MACOSS Act 1970)



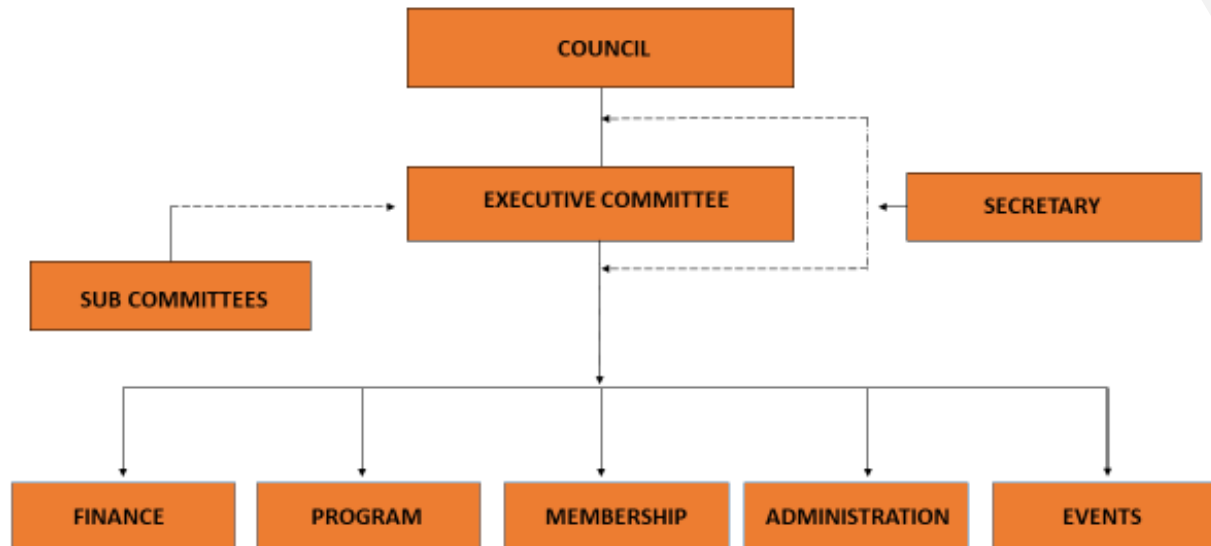
His Excellency Mr. Paramasivum Pillay Vyapoory, G.O.S.K

Vice President of the Republic of Mauritius

Paramasivum Pillay "Barlen" Vyapoory is a Mauritian politician who has served as Vice President of Mauritius since 2016.

He studied Agriculture at the University of Mauritius before continuing his studies in the United States. He was also trained to teach the English language and was a Senior Lecturer at the Mauritius Institute of Examination (MIE). His political career includes being a candidate for MSM in 1995 and advisor to the Ministry of Education between 2002 and 2005. He previously served as High Commissioner of the Republic of Mauritius to South Africa. Mr. Vyapoory has been a member of the Tamil League since 1969 and has served as President of that organization on several occasions.

ORGANIZATION STRUCTURE



ANNUAL GENERAL MEETING & ELECTION IN 2019

The Annual Meeting (50th AGM) of the Council was held on 21 December 2019.

Members of the Executive Committee

Office bearers for the year ended 31/12/2019:

| | | |
|-------------------------|---|------------------------|
| Ray Suraj FCG | Chairman (The Chairman of the Council is also the Chairman of the Committee) | |
| Kurrimbaccus Munsoo | Deputy Chairperson | (9/1/2019 to 1/3/2019) |
| Chadee Prakash Narain | Deputy Chairperson | (as from 1/3/2019) |
| Sadien Radhakrisna MSK | Vice Chairperson | (9/1/2019 to 1/3/2019) |
| Pooran Anooradah (Mrs.) | Vice Chairperson | (as from 1/3/2019) |
| Ram Kritilata (Mrs.) | Vice Chairperson (Gender) | (as from 1/3/2019) |
| Ameene Kodabux MSK | Treasurer | (as from 1/3/2019) |

The Committee Members

| | |
|---|--|
| <ul style="list-style-type: none"> ▪ Baboolall Vijaykumar ▪ Caunhye Asraf Ali ▪ Cowreea Devpal Oograssen ▪ Dookhith Gabriel Richard ▪ Heerowa Gaurav | <ul style="list-style-type: none"> ▪ Nookadee Anil ▪ Purrusing Tapessur ▪ Runjeet Indira Devi (Mrs.) ▪ Sunassee Yesayah ▪ Thomas Jacques Lucien |
|---|--|

Sangeetah Seetulparsad (Mrs.)
(Acting Secretary)



Mrs. Sangeetah Seetulparsad, Senior Programme and Project Coordinator was appointed Acting Secretary in July 2019 in replacement of the former Secretary who had resigned in August 2018. She held the position of Acting Secretary till November 2019.

The Secretariat

MACOSS has a permanent Secretariat and its seat is situated at Level 2, Astor Court Building, Lislet Geoffroy Street, Port Louis, Mauritius.

STAFF OF THE COUNCIL



Mrs. Sangeetah Seetulparsad
Senior Programme & Project Coordinator.



Mrs. Corrine Francis-Farla
Assistant Programme & Project Officer

STAFF OF THE COUNCIL



Mr Rashilsing Ramtohl
Finance and Administrative Officer



Mrs. Lourdes Marcelle Gérie-Dusalanga (Michèle)
Receptionist / Word Processing Officer.



Mr Neerunjun Ramdeen
Handyman / Driver

Decisions & Powers of the Council

The powers of the Council are exercised by two main decision taking bodies which are distinctively clear and separate. Whilst the general assembly (“Council”) is sovereign and supreme, it takes decisions as it deems it fit and proper in line with its Objects enshrined in Section 4 of the MACOSS Act 1970.

The Council may remove or suspend from office any member of the Committee for reasons spelt out under Section 12 of the MACOSS Act 1970. Decisions of the Council are final and bind Member Organisations. The Council is also the final appeal instance where a Member or person feeling aggrieved by a decision of the Executive Committee may appeal.

The general assembly of Members comprises of delegates from compliant registered non-governmental organizations (NGOs) and is chaired by the Chairman of the Council. As per the MACOSS Regulations of 2018 and read in line with the MACOSS Act 1970, the Chairman has a mandate of two consecutive years and remains in post till the next annual meeting of the Council which is held at latest 15 months after the holding of the preceding annual meeting.

The second body is the Executive Committee which derives its powers from the Council, conferred upon it by the general assembly of Members. Members of the Executive Committee, also known as the “Committee” members are elected by the general assembly of Members and remain in post for a period of up to three years. At the expiry of their mandate they are eligible to be re-elected.

The Chairman of the Council, once democratically elected by the general assembly, also becomes the *de-facto* Chairman of the Executive Committee. The Executive Committee does not elect the Chairman. The Chairman derives his powers from the Council.

The Council is totally independent and sovereign from government, institutions and/or from any other person so that it exercises its powers through its general assembly.

MEETINGS

Executive Committee Meetings

| SN | Date | Number |
|----|------------------|-------------------------------------|
| 1 | 10 January 2019 | 388 th Committee Meeting |
| 2 | 1 March 2019 | 389 th Committee Meeting |
| 3 | 9 July 2019 | 390 th Committee Meeting |
| 4 | 11 October 2019 | 391 st Committee Meeting |
| 5 | 26 November 2019 | 392 nd Committee Meeting |

Office Bearers' Meetings

| SN | Date | Number |
|----|-------------------|---------------|
| 1 | 6 August 2019 | OBM No.1/2019 |
| 2 | 23 September 2019 | OBM No.2/2019 |

General Assembly (50th Annual Meeting of the Council)

| SN | Date | Number |
|----|------------------|---------------------------|
| 1. | 21 December 2019 | 50 th AGM/2019 |

Composition of Sub-Committees

(Approved at the 388th Committee Meeting of 10/1/2019 – Period 10/1/2019 to 1/3/2019)

| Name of Sub-Committee | Designated Chairpersons |
|--|-------------------------|
| Finance Subcommittee | Mr. A. Kodabux MSK |
| Human Rights, Good Governance, Corporate Affairs & Anti – Corruption Establishment | Mr. P. Chadee |
| National Disaster and Risk Reduction | Mr. S. Ray FCG |
| Sustainable Development and Environment | Mr. D. Balooa |
| Recruitment, Retention and Development of NGOs (Accreditation) | Mr. S. Ray FCG |
| Health and Quality of Life | Mr. P. Gungadin |
| Poverty Alleviation and Community Development | Mr. R. Dhookith |
| Welfare of Disable Persons | Dr. Y. Gopalla Naiken |
| Training | Mr. P. Chadee |
| Gender | Mrs. K. Ram |

Composition of the New Sub-Committees (Restyled)

(Approved at the 389th Committee Meeting of 1/3/2019 – Period 1/3/2019 to 31/12/2019).

| SN | Sub-Committee Name | Designated Chairpersons |
|----|--|-------------------------|
| 1 | Rights, Education & Training | Mr. P. Chadee |
| 2 | Finance | Mr. A. Kodabux MSK |
| 3 | Gender | Mrs. K. Ram |
| 4 | Elderly (Geriatrics) | Mr. V. Baboolall |
| 5 | Human Resources & Credentials | Mr. S. Ray FCG |
| 6 | Vulnerability & Addictions | Mr. A. Nookadee |
| 7 | Social Entrepreneurship & Regional Cooperation | Mrs. A. Pooran |
| 8 | Sustainable Development, Environment and Risk | Mr. S. Ray FCG |
| 9 | Wellness and Health | Mr. T. Purrusing |
| 10 | Youth, Leadership and Innovation | Mr. Y. Sunassee |

INTERNATIONAL AFFILIATIONS & COLLABORATORS

The Council is affiliated to various international organizations which are as follows:

1. International Council on Social Welfare (ICSW)

The International Council on Social Welfare (ICSW) is a non-governmental organization focusing on advocacy, knowledge-building and technical assistance projects in various areas of social development carried out at the country level and internationally.

2. Africa Philanthropy Network (APN)

Established in 2009, APN was conceived as a space for African institutions to interrogate and intervene in the power dynamics that shape how resource mobilization, distribution and spending, impact the possibilities of transformative change in Africa.

3. International Council of Voluntary Agencies (ICVA)

ICVA is a global network of non-governmental organisations whose mission is to make humanitarian action more principled and effective by working collectively and independently to influence policy and practice.

4. FORUS International

A global network of 69 National NGO Platforms (NPF) and 7 Regional Coalitions (RC) from 5 continents. It works to strengthen the capacities of civil society to ensure the effective and efficient participation of civil society actors in official negotiations.

FORUS advocates for better resourcing of civil society and the defense of an enabling environment for civil society organisations to influence public policy at the national, regional and international level.

5. Southern African Development Community-Council of Non-Governmental Organisations (SADC-CNGO)

SADC CNGO is a regional umbrella body of NGOs operating in all SADC Member States. It was formed in 1998 to facilitate effective and meaningful engagement between civil society in the region and SADC institutions at national and regional levels.

6. Southern Africa Trust

A non-profit organization that undertakes activities that contribute to the reduction of poverty and inequality. These include activities related to public policy, official poverty reduction processes, human rights, stakeholder engagement, human and economic development, research, training and capacity building. The Southern Africa Trust channels the voices and the vibrancy of the vulnerable through policy in the 16 SADC countries.

7. African Union – AU-ECOSOCC

The Economic, Social & Cultural Council (ECOSOCC) was established in July 2004 as an advisory organ composed of different social and professional groups of AU Member States.

The purpose of ECOSOCC is to provide an opportunity for African Civil Society Organisations (CSOs) to play an active role in contributing to the AU's principles, policies and programmes.

8. CIVICUS/AGNA

CIVICUS is a global alliance of civil society organisations and activists dedicated to strengthening citizen action and civil society throughout the world. The AGNA network brings together national associations and regional platforms from around the world to foster greater cooperation across national and regional boundaries, including innovating new ways for civil society organisations to collaborate.

9. United Nations- Economic and Social Council

The Economic and Social Council is at the heart of the United Nations system to advance the three dimensions of sustainable development – economic, social and environmental. It is the central platform for fostering debate and innovative thinking, forging consensus on ways forward, and coordinating efforts to achieve internationally agreed goals. It is also responsible for the follow-up of major UN conferences and summits.

The UN Charter established ECOSOC in 1945 as one of the six main organs of the United Nations.

10. FEMNET International

Also known as the African Women's Development and Communication Network, it is an organization established in 1998 to promote women's development in Africa. FEMNET helps non-governmental organizations share information and approaches on women's development, equality and other human rights.

11. Beijing NGO Association for International Exchanges

Beijing NGO Association for International Exchanges hereinafter referred to as Beijing NGO, was established on August 2007. It is a non-profit social organization with independent legal person status and co-founded by local NGOs in various fields. The purpose of this association is to promote exchanges and cooperation between NGOs in Beijing and international NGOs through organizing an array of activities and events.

Since its establishment, Beijing NGO has sent delegations to over 76 countries and during their visits, they have attended international conferences to promote the international image of NGOs in Beijing.

They have also received over 100 delegations from different international organizations over 120 countries. These delegations participated in events like Sustainable Development and Green Olympics, The Beijing International Walking Festival, The Beijing International Forum on People to People Friendship, the Seminar of Red Cross in Beijing among others were conducted to pave way to a platform where there is facilitation of international exchanges of local NGOs and ensuring a stable development of people to people exchanges in Beijing.



MACOSS Delegation Visiting
Beijing Red Cross Blood Center



MACOSS Delegation at the
4th Beijing International Walking Festival

MACOSS has been linked to Beijing NGO since 2011 when a delegation from the association came to Mauritius to establish contact and the following year, MACOSS returned the invitation. Since then, there has been mutual visitations periods to persevere in maintaining this relationship.

In 2019, the relationship between MACOSS and Beijing NGO has been reinforced and it is hoped that more avenues of exchange will open between the two organisations.

The memorandum of understanding between both countries is still much present till date where both countries continue to support each other and promote goals close to their associations for a better sustainable society.

12. African Peer Review Mechanism

The APRM was established on March 2003 in Abuja, Nigeria by the African Union within the framework of the implementation of the New Partnership for Africa's Development (NEPAD). The APRM is a mutually agreed instrument voluntarily acceded to by AU member States as an African self-monitoring mechanism. It is often described as "Africa's unique and innovative approach to governance" with the objective of improving governance dynamics at the local, national and continental levels.

Mauritius endorsed the APRM on July 2003 and a Country Review Mission was conducted by the APRM panel in July 2009. A National Governing Committee (NGC) was set up by the Government with representatives of key stakeholders participating in it like the Public Sector, Private Sector, Institutions / Regulatory Bodies, Civil Society and Academia. A first meeting was held on April 2018 and was presided by the Chairperson of Mauritius Council of Social Service (MACOSS).

The concept of APRM is to focus on four thematic areas which are as follows:

- Democracy and Political Governance
- Economic Governance and Management
- Corporate Governance
- Socio – Economic Development

Member countries within the APRM undertake self-monitoring in all aspects of their governance and socio-economic development. African Union (AU) stakeholders participate in the self-assessment of all branches of government; executive, legislative and judicial as well as the private sector, civil society and the media. The APRM Review Process gives member states a space for national dialogue on governance and socio-economic indicators and an opportunity to build consensus on the way forward.

2019 IN RETROSPECT

PROJECTS & ACTIVITIES

Starting year 2019, MACOSS has been engaged in a series of activities and projects with focus being on innovation, teamwork and sustainable development goals. A number of activities have been carried out together with stakeholders, namely Member Organizations, Ministries, Institutions, Private Sector Organisations, Volunteers, Academia and individuals.

JANUARY

Brainstorming Session on Flag Days

On 17 January 2019 at the Municipal Hall of Port Louis with Flag Holders, issues about the new system for Flag Day collect were discussed.

MARCH

Workshop on the Promotion of Respect for Human Rights in Mauritius and Rodrigues

MACOSS in collaboration with the National Human Rights Commission (NHRC) organized a half-day workshop on Friday 15 March 2019, at the MACOSS Regional Leadership Centre, Moka. The key speaker was Mr John Wadham, Chair of the UK National Preventive Mechanism and Member of the UK Independent Advisory Panel on Deaths in Custody.

Brainstorming Session on CSR

A Brainstorming Session on CSR (First Batch) was organized by MACOSS on 27 March 2019 at the Municipal Council of Port Louis. The objective of this session was to discuss about issues and the challenges encountered by NGOs to acquire CSR fund.

APRIL

Consultative Workshop on the Mauritius Voluntary National Review on Sustainable Development Goals (SDGs)

Mauritius presented its Voluntary National Review (VNR) and reported on the progress made in implementing the Sustainable Development Goals (SDGs) during the 2019 High level Political Forum (HLPF) in New York.

The Mauritius Council of Social Service (MACOSS) in collaboration with the Ministry of Foreign Affairs, Regional Integration & International Trade had organized a consultative workshop on Friday 12 April 2019 at the Council Room of the City Council of Port Louis with the objective to gather inputs to consolidate the report.



Community Learning and Engagement (CLEn) 2019 Edition

The 2019 edition of the NGO Fair in relation to the CLEn Programme was held on Friday 26 April, 2019, at the Regional Leadership Centre, Moka. 17 NGOs participated on that day where students signed up to do training sessions with NGOs.

MAY

Workshop on the Protocol to the African Charter on Human and People's Rights on the Rights of Women in Africa

In the process of collecting input for the state reporting under the Protocol to the African Charter on Human and People's Rights on the Rights of Women in Africa the Ministry of Gender Equality, Child Development and Family Welfare requested MACOSS to provide input on NGOs to be included in the report. In this respect a workshop was organized on Wednesday 29 May 2019 at the Regional Leadership Centre (RLC) behind Wellkin Hospital, Moka.

The main objectives were to provide an overview of the substantive provisions of the Maputo Protocol (Protocol to the African Charter on Human and People's Rights on the Rights of Women in Africa). Also to gather input from the Civil Society Organisations to strengthen the drafting of the Government's Report.

Gender Project on Women Empowerment in Disaster Risk Reduction and Enhancing Resilience against Extreme Weather

Mauritius Meteorological Services and the National Disaster Risk Reduction and Management Centre organized a joint one-day workshop on Thursday 30 May 2019 at Diamond Hall, Special Mobile Force, Vacoas.

The theme was: “Women Empowerment in Disaster Risk Reduction and Enhancing Resilience against Extreme Weather”. MACOSS mobilized 35 participants to be involved in the project.



JUNE

Orientation Workshop on Partnership Project with NGOS in Mauritius



The Mauritius Council of Social Service (MACOSS) in collaboration with the Ministry of Health and Quality of Life (MOHQL) and the World Health Organization (WHO) organized two Capacity Building Workshops at Sofitel Mauritius L'Imperial Resort & Spa, Wolmar, Flic en Flac, from 19 to 21 June 2019 and 4 to 6 November 2019.

These workshops were supported by the French Government as well as a French NGO; "Santé Diabète".

The objective of the Workshop was to boost NGO's capacity to execute Logical Framework Analysis and to elaborate a Global Logical Framework across the NCD Clusters, including sections of monitoring and evaluation (M&E) and budget estimation.

AUGUST

Sports & Fun Day 2019

The Sports & Fun Day 2019 was organised by Mental Health Federation (Mauritius) on 30 August 2019 at Maryse Justin Stadium, Réduit.



OCTOBER

African Peer Review Mechanism (APRM) Technical Support Mission to Mauritius

The Continental Secretariat of the APRM conducted a Technical Support Mission to Mauritius, from 3 to 4 October 2019. The purpose was to discuss about the establishment of a national structure to support Mauritius in the APRM process and the finalization of the Mauritius Progress Report scheduled to be presented at the next African Peer Review Forum of Heads of State and Government, participating in the African Peer Review Mechanism in January 2020. In the same vein, MACOSS in collaboration with the Ministry of Foreign Affairs organized a one-day workshop on Thursday 3 October 2019, at Flying Dodo, Bagatelle and Members of the National Governing Committee were invited to this event.

Informative Session - Australia Awards Study and Training Opportunities

MACOSS in collaboration with the Australian High Commission organized an informative session on 17 October 2019 on Australia Awards Study and Training Opportunities. The objective was to share information to the NGOs, on opportunities that exist for them through the Australia Awards program (masters' scholarships and short courses). A presentation was made by Mr Conrad Mthokozisi Ndlovu, an officer of Palladium, the contractor of the Australia Awards program.

Pre-Election Mission to Mauritius – Electoral Commissions Forum of SADC Countries (ECF-SADC)

The ECF-SADC undertook a pre-election visit to Mauritius from 23 to 26 October 2019. This was a solidarity visit to the Electoral Commission of Mauritius as a member commission to the Forum and to establish its preparedness for the 2019 elections, exchange of possible collaboration / support initiatives and other issues of mutual interest.

A team of three members was led by Mr. Mosotho Moepya, a Commissioner at the Independent Electoral Commission of South Africa. The team met with the Chairman of MACOSS on electoral matters on 25 October 2019.

Mainstreaming Civil Society Engagement into Bank Operations

The AFDB Mauritius Country Team, with the support of the AFDB Civil Society and Community Engagement Division organized in collaboration with MACOSS, a CSO Open Day on 31 October 2019 at Voila Bagatelle, under the theme, ***“Bringing the Bank Closer to the People”***. Representatives of Civil Society Organisations, SMEs and National Women Council participated in this event.

Five members of AFDB namely Ms. Mulindi Director Special Programmes Engagement with CSO & CBO (East and Southern Africa), Mr. George Kararach, Lead Economist, Ms. Njeri Kinyoto, Senior Civil Society Officer, Mr. Ndoli, Senior Country Economist, and Ms. Brenda Tausagae facilitated the event.

The objective of the open day was to create awareness on the Bank's operations and interventions in the country; receive feedback on the projects funded by AFDB and discuss modalities of enhancing engagement between the Bank and CSOs as key stakeholders in the achievement of the country's development goals.

DECEMBER

Celebration of the International Volunteer Day 2019

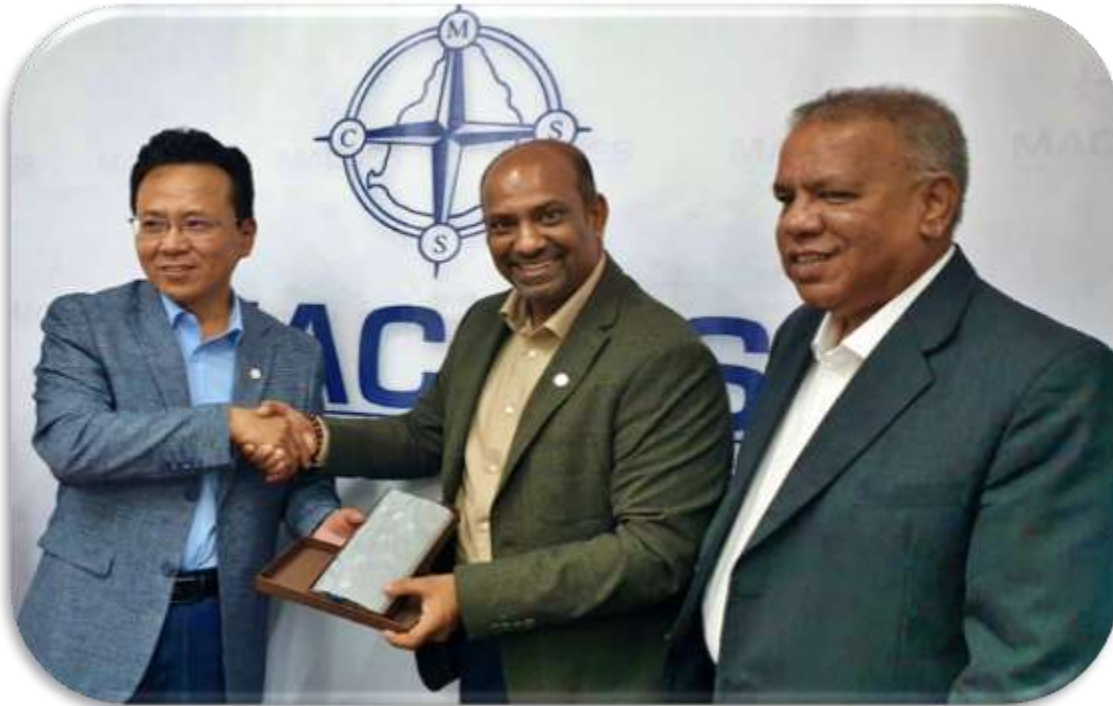
To mark the International Volunteer Day 2019, the Council organized a Wreath Laying Ceremony to pay special tribute to those who put their time and devotion to the service of the community on 5 December 2019 at the “Volunteers Stele” at the Municipality of Beau Bassin/ Rose Hill.

Hon. Mrs Fazila Jeewa-Daureeawoo, Minister of Social Integration, Social Security and National Solidarity graced the function on that day.

BEIJING

Beijing Vocational College of Agriculture

A courtesy meeting was held with delegates from Beijing Vocational College of Agriculture on 17 May 19 in the Conference Room of MACOSS. The objective of the meeting was to discuss about possible collaboration between MACOSS and the Beijing Vocational College of Agriculture.



Beijing International Exchange Programme

The Beijing NGO Association for International Exchange invited MACOSS to delegate representatives of NGOs from Mauritius to attend the Annual International Exchange Programme. A delegation of 34 representatives of NGOs participated in this Exchange Programme which was held from 5 to 12 September 2019. The delegation was led by Mr Ameene Kodabux MSK and Mr Tapessur Purrusing.



Beijing NGO Association for International Exchanges

MACOSS coordinated a visit of a four people delegation from the Beijing NGO Association for International Exchanges on 6 to 9 December 2019. The delegation was composed of:

- Xu Qiang, Secretary General, Beijing NGO Network for International Exchanges
- Chen Yanping, Head of Construction Department of Grassroots Organizations, Beijing Women's Federation
- Guo Jianqiang, Director of Staff Service Department, Beijing Municipal Federation of Trade Unions
- Ling Hao, Deputy Director, Beijing Workers' Service Center

The purpose of this visit amongst others was to conduct exchanges according to the Memorandum of Understanding (MOU) between MACOSS and the Beijing Association of International Exchanges. During the visit, various activities were programmed.

A PHOTO EXHIBITION entitled “An Overview of Beijing NGO in International Exchanges and Beijing Tourism” was held on Saturday 7 December 2019 at Palms Hotel, Quatre Bornes.

They also visited the following organisations; Gender Empowerment Association, AHEAD and APEDED.

HIGHLIGHTS



**With Patron,
H.E Mr Paramasivum Pillay Vyapoory,
Vice President of the Republic of Mauritius
at Scout Association**

With delegates of FEMNET



**With the Representatives of United
Nations at Balaclava**



Sports Event
MACOSS Courtesy Cup

FORUS Meetup



Launch of Barclays Magazine

REGIONAL LEADERSHIP CENTRE

The Regional Leadership Centre (RLC), Moka was inaugurated on Monday 27 February 2017 by his Excellency Mr. Paramasivum Vyapoory, G.O.S.K, Vice President of the Republic of Mauritius, in the presence of Hon. Marie Joseph Noel-Etienne Ghislain Sinatambou Minister of Social Security, Reform Institutions and Environment & Sustainable Development, Hon. Marie Roland Alain Wong Yen Cheong MSK, Minister of Social Integration and Economic Empowerment and Mr Jean Louis Lamboray, President of “Constellation”.



The Regional Leadership Centre provides a suitable, convenient and affordable venue to Member Organisations to house meetings, capacity building and other functions. The RLC had hosted various events (including workshops and meetings) in order to meet the objectives which are organized by local, national, regional and international organisations.

**MAURITIUS COUNCIL OF SOCIAL SERVICE
(MACOSS)**

ANNUAL REPORT

Yousouf Peerbaye F.C.A
Chartered Accountant England & Wales
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Audited Accounts for MACOSS for 2019

**MAURITIUS COUNCIL OF SOCIAL SERVICE
INDEPENDENT AUDITORS' REPORT TO THE MEMEBERS**

This report is made solely to the members of Mauritius Council of Social Service (the "Organisation"), as a body, in accordance with the Mauritius Council of Social Service Act, 1970. Our audit work has been undertaken so that we might state to the Organisation's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Organisation and the Organisation's members as a body, for our audit work, for this report, or the opinions we have formed.

Report on the Financial Statements

We have audited the financial statement of Mauritius Council of Social Service (the "Organisation") set out on pages 3 to 9 which comprise the statement of financial position as at December 31, 2019 the administrative income and expenditure statement, the project income and expenditure and the statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory notes.

Managing committee's Responsibility for the Financial Statements

The Organisation's executive members are responsible for the preparation and fair presentation of these financial statements in accordance with International Financial Reporting Standards and in compliance with the requirements of the Mauritius Council of Social Service Act, 1970. This responsibility includes: designing, implementing and maintaining internal control relevant to the preparation and fair presentation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with International Standards on Auditing. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain evidence about the amounts and disclosures in the Financial statements. The procedures selected depend on the auditors' judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the Organisation's preparation of the financial statements 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 group's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the directors, as well as evaluating the overall presentation of the financial statements.

**MAURITIUS COUNCIL OF SOCIAL SERVICE
INDEPENDENT AUDITORS' REPORT TO THE MEMBERS**

Report on the Financial Statements (Continued)

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Report on Other Legal and Regulatory Requirements

We have no relationship with, or interest in the Organisation other than in our capacity as auditor.

We have obtained all information and explanations we have required.

In our opinion, proper accounting records have been kept by the Organisation as far as it appears from our examination of those records.



**Yousouf Peerbaye F.C.A
Licensed By FRC**

Date: 11th September 2020

STATEMENT OF FINANCIAL POSITION
31 DECEMBER 2019

| | NOTES | 2019 Rs. | 2018 Rs. |
|--|-------|-------------------|-------------------|
| Non-current assets | | | |
| Furniture | 4 | 1,100,344 | 1,241,059 |
| Office Equipment | 4 | 290,216 | 237,482 |
| Building under construction | 4 | 16,978,273 | 16,978,273 |
| Motor Vehicle | 4 | 794,500 | 1,021,500 |
| | | <u>19,163,332</u> | <u>19,478,314</u> |
| Current assets | | | |
| Other receivables | 6 | 2,946,700 | 13,500 |
| Cash and cash equivalents | 7 | 8,706,370 | 9,921,703 |
| | | <u>11,653,070</u> | <u>9,935,203</u> |
| Total assets | | <u>30,816,403</u> | <u>29,413,517</u> |
| Accumulated funds and liabilities | | | |
| Accumulated funds | 8 | 14,187,009 | 12,486,970 |
| Current Liabilities | | | |
| Other Payables | 9 | 167,601 | 173,398 |
| Reserves | | | |
| Capital Grant in Aid | | 15,000,000 | 15,000,000 |
| Transfer from Admin to RLC Reserve | | 1,461,793 | 1,461,793 |
| Woman Empowerment programme | | - | 21,923 |
| Empowering the poor | | - | 269,433 |
| Total equity and liabilities | | <u>30,816,403</u> | <u>29,413,517</u> |

Approved by the Committee on 11th September 2020


 Suraj Ray FCG
 Chairperson


 Ameene Kodabux MSK
 Treasurer

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER, 2019

4. EQUIPMENT

| | Furniture and fittings Rs. | Office Equipment Rs. | Building Rs. | Motor Vehicle Rs. | Total Rs. |
|-----------------------------|----------------------------------|----------------------------|-------------------|-------------------------|-------------------|
| Cost | | | | | |
| At January 01, 2019 | 2,083,580 | 2,260,132 | 16,978,273 | 1,135,000 | 22,456,985 |
| Additions | | 110,975 | | - | 110,975 |
| Asset Write Off | | | | - | - |
| At December 31, 2019 | 2,083,580 | 2,371,107 | 16,978,273 | 1,135,000 | 22,567,960 |
| Depreciation | | | | | |
| At January 01, 2019 | 842,521 | 2,022,650 | - | 113,500 | 2,978,671 |
| Charge for the year | 140,715 | 58,241 | | 227,000 | 425,957 |
| At December 31, 2019 | 983,236 | 2,080,891 | - | 340,500 | 3,404,628 |
| At December 31, 2019 | 1,100,344 | 290,216 | 16,978,273 | 794,500 | 19,163,332 |
| At December 31, 2018 | 1,241,059 | 237,482 | 16,978,273 | 1,021,500 | 19,478,314 |

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER, 2019**

5. Building under construction

| | 2019 | 2018 |
|--|-------------------|-------------------|
| | Rs. | Rs. |
| Building under Construction | 16,978,273 | 16,978,273 |
| Furniture & Fixtures | 2,083,580 | 2,083,580 |
| Office Equipment | 2,371,107 | 2,260,131 |
| Motor Vehicle | 1,135,000 | 1,135,000 |
| Accumulated Depreciation - Office Equipment | (2,080,891) | (2,022,650) |
| Accumulated Depreciation - Furniture and Fitting | (983,236) | (842,521) |
| Accumulated Depreciation - Motor Vehicle | (340,500) | (113,500) |
| At December 31, | 19,163,332 | 19,478,314 |

The Organisation started the construction of a building at Ebene to be used as a Regional Civil Society Leadership Learning Centre.

6. Other receivables

| | 2019 | 2018 |
|------------------|------------------|---------------|
| | Rs. | Rs. |
| Grant in Aid Due | 2,860,000 | - |
| Funds in arrears | 86,700 | 13,500 |
| | 2,946,700 | 13,500 |

7. Cash and cash equivalents

| | 2019 | 2018 |
|--------------------------------------|------------------|------------------|
| | Rs. | Rs. |
| SBM Ltd Administration | 2,881,926 | 3,326,912 |
| HSBC Project Fund - savings | 505,844 | 1,043,927 |
| HSBC Contingency Fund | 788,404 | 751,781 |
| SBM Ltd Solidarity Fund | 187,991 | 266,139 |
| HSBC Project fund - Current | 5,641 | 9,141 |
| SBM Ltd Head Quarter | 4,303,435 | 4,491,575 |
| SBM Ltd Directory for NGOs | 20,473 | 20,488 |
| MauBank Ltd Association Terre Espoir | 7,180 | 7,292 |
| Petty Cash- Admin | 1,959 | 323 |
| Petty Cash- RLC | 2,000 | 2,194 |
| Petty Cash- Project | 1,518 | 1,931 |
| | 8,706,370 | 9,921,704 |

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER, 2019**

8. Accumulated funds

| | 2019 | 2018 |
|-----------------------------|-------------------|-------------------|
| | Rs. | Rs. |
| Balance at start | 12,486,969 | 12,073,028 |
| Surplus - Administrative | 2,029,675 | 1,071,163 |
| (Deficit) - Surplus Project | (329,635) | (657,222) |
| Balance at end | 14,187,009 | 12,486,969 |

9. Other payables

| | 2019 | 2018 |
|-------------------------------------|----------------|----------------|
| | Rs. | Rs. |
| Association Terre Espoir | 8,205 | 8,205 |
| Membership fees received in advance | 3,800 | 9,600 |
| Accruals | 155,596 | 155,593 |
| | 167,601 | 173,398 |

10. Legal Fees

| | 2019 |
|---|---------------|
| | Rs. |
| B.Charan & Others V/s MACOSS | 28,750 |
| B.Charan & Others V/s MACOSS | 28,750 |
| Legal Advice (Gisel Florian V/s MACOSS) | 11,500 |
| Mise en Demeure (Fencing Encroachment) | 17,250 |
| Legal Advice Annual Meetings of the Council | 5,000 |
| | 91,250 |

11. African Philanthropy Network

Air Ticket for Mrs A.Pooran - APN Assembly

**STATEMENT OF CASH FLOW
FOR THE YEAR ENDED 31 DECEMBER 2019**

| | 2019 Rs. | 2018 Rs. |
|--|---------------------|---------------------|
| Cash flow from operating activities | | |
| Surplus for the year | 1,700,039 | 413,941 |
| Adjustments for :- | | |
| Interest income | (4,165) | (11,020) |
| Depreciation expense | 425,957 | 266,011 |
| Operating profit before working capital changes | <u>2,121,831</u> | <u>668,932</u> |
| Grant in Aid received in advance | - | (676,000) |
| Capital Grant in Aid | - | 5,000,000 |
| Woman Empowerment programme | - | (462,077) |
| Empowering the poor | - | (18,067) |
| Decrease/(Increase) in other receivables | (2,933,198) | 23,098 |
| (Decrease)/ increase in other payables | (5,800) | (292,628) |
| Cash generated from / (absorbed in) operations | <u>(817,167)</u> | <u>4,243,258</u> |
| Cash flows from investing activities | | |
| Asset Written Off | - | 448,500 |
| WEP & Empowering the poor | (291,356) | - |
| Purchase of assets | (110,975) | (4,206,466) |
| Interest received | 4,165 | 11,020 |
| Net cash (used in) /generated from investing activities | <u>(398,166)</u> | <u>(3,746,946)</u> |
| Net (decrease)/increase in cash and cash equivalents | <u>(1,215,333)</u> | <u>496,312</u> |
| Cash and cash equivalents at the beginning of the year | 9,921,703 | 9,425,391 |
| Cash and cash equivalents at the end of the year | <u>8,706,370</u> | <u>9,921,703</u> |

**ADMINISTRATIVE INCOME AND EXPENDITURE STATEMENT
FOR THE YEAR ENDED - 31 DECEMBER 2019**

| | Notes | 2019 Rs. | 2018 Rs. |
|--|-------|------------------|------------------|
| Grant | | | |
| Ministry of Social Security | | 5,590,000 | 5,590,000 |
| NGO Trust Fund (Small Grant) | | - | 75,000 |
| Other Income | | | |
| Membership Fee | | 113,700 | 98,000 |
| Interest | | 16,350 | 2,551 |
| Rental of RLC | | 20,000 | 44,401 |
| | | <u>5,740,050</u> | <u>5,809,952</u> |
| Expenditure | | | |
| Advertising and Communication | | 15,265 | 8,223 |
| Annual General Meeting | | 55,160 | 192,094 |
| Audit Fees | | 46,000 | 46,000 |
| Bank Charges | | 11,511 | 13,458 |
| Central Electricity Board | | 53,297 | 52,814 |
| Central Water Authority | | 4,812 | 5,998 |
| Depreciation | | 425,957 | 266,010 |
| Hospitality Charges | | 2,481 | 5,140 |
| International Affiliation Fees | | 64,100 | 62,965 |
| International Volunteer Day | | 5,439 | 3,150 |
| MACOSS Award (University of Mauritius) | | 5,405 | - |
| Postage and Stationery | | 146,837 | 135,253 |
| Printing and Publication | | - | 76,475 |
| Stipend Trainees | | 92,287 | 22,743 |
| Repairs and Maintenance | | 53,578 | 92,742 |
| Cleaning Expenses | | 24,178 | 33,522 |
| Salaries, Travelling and allowances | | 2,010,841 | 2,781,054 |
| Contribution to pension Funds | | 294,139 | 358,317 |
| Telephone, Fax and Communication charges | | 179,490 | 260,568 |
| Website maintenance | | 7,590 | 7,390 |
| Water Supply | | 11,385 | 9,867 |
| Watchman | | 35,650 | 273,950 |
| Sundries | | 5,207 | 24,105 |
| Fuel | | 14,800 | 4,000 |
| Van Expenses | | 52,583 | - |
| Reactivation of ACC | | - | 100 |
| Staff Welfare | | 1,135 | 2,853 |
| Legal Fees | 10 | 91,250 | - |
| Total Expenditure | | <u>3,710,375</u> | <u>4,738,789</u> |
| Excess of income over expenditure | | 2,029,675 | 1,071,163 |

**PROJECT INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED - 31 DECEMBER 2018**

| | NOTES | 2019 Rs. | 2018 Rs. |
|--|-------|------------------|------------------|
| Income | | | |
| Woman Empowerment Programme | | - | 462,077 |
| Empowering the Poor | | - | 18,068 |
| Other Sponsorship | | 5,000 | - |
| Interest | | 2,242 | 8,469 |
| Total Income | | 7,242 | 488,613 |
| Expenditure | | | |
| Road Safety Campaign | | - | 15,525 |
| African Philanthropy Network (APN) | 11 | 30,300 | 7,032 |
| Beijing Exhibition | | 89,636 | 6,000 |
| Empowering the poor | | - | 23,510 |
| Electoral Commission Forum - Delegation | | 2,875 | - |
| African Women's Development and Communication Network (FEMNET) | | 925 | - |
| Flag Day | | 4,448 | - |
| Fuel | | - | 2,500 |
| Gender and Family Development | | 1,305 | 5,645 |
| Insurance Van | | - | 34,520 |
| Australian Award | | 539 | - |
| Community Learning and Engagement Programme (CLEN) | | 7,800 | 1,700 |
| Afrodad Workshop | | - | 17,376 |
| African Peer Review Mechanism (APRM) | | 46,535 | 674 |
| Human Right Workshop | | 958 | - |
| Indian Ocean Platform | | 47,054 | - |
| Journee mondial refus de la misere | | - | 5,000 |
| Legal Review | | - | 9,050 |
| Person with disabilities | | 153 | 6,550 |
| Project Writing | | - | 4,225 |
| World Health Organization (WHO) | | 3,380 | - |
| World Peace Day | | - | 1,584 |
| Woman Empowerment Programme | | 8,000 | 456,635 |
| Rodrigues Cyclone Joaninha | | 79,408 | - |
| SADC Council Of Non - Governmental Organisation (SADC-CNGO) | | 2,000 | - |
| Souvenir Gift for Delegation | | 3,450 | - |
| Sundries | | - | 78,635 |
| United Nation (UN) | | 1,552 | - |
| Environment | | - | 18,744 |
| Voluntary National Reviews - SDGS | | 6,090 | - |
| Bank Chargers | | 470 | 2,430 |
| Extraordinary Item - Asset written off | | - | 448,500 |
| Total expenditure | | 336,878 | 1,145,834 |
| (Deficit) - Surplus Project | | (329,636) | (657,222) |

**ISOBEL FOSTER TRUST FUND
(MACOSS)**

ANNUAL REPORT 2019

Yousouf Peerbaye F.C.A

Chartered Accountant England & Wales

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**ISOBEL FOSTER TRUST FUND
INDEPENDENT AUDITORS' REPORT TO THE MEMBERS**

Report on the Financial Statements

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements on pages 2 to 5 give a true and fair view of the financial position of the Organisation as at December 31, 2019 and of its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards.

Other matter

This report, including the opinion, has been prepared for the members of the council. We do not in, giving this opinion, accept or assume responsibility for any other purpose or any other person to whom this report is shown or into whose hands it may come save where expressly agreed by our prior consent in writing.

Report on Other Legal and Regulatory Requirements

We have no relationship with, or interests in the Organisation other than in our capacity as auditor.

We have obtained all information and explanations we have required.

In our opinion, proper accounting records have been kept by the Organisation as far as it appears from our examination of those records.



**Yousouf Peerbaye F.C.A
Licensed By FRC**


Date: 11th September 2020

STATEMENT OF FINANCIAL POSITION
31 DECEMBER 2019

| | NOTES | 2019 Rs. | 2018 Rs. |
|--|-------|------------------|------------------|
| Non-current assets | | | |
| Investments | 3 | 5,230,716 | 5,339,239 |
| Current assets | | | |
| Short term deposit | | 113,000 | 113,000 |
| Bank Balance - MCB | | 597,161 | 390,186 |
| Bank Balance - SBM | | 1,281,918 | 1,279,727 |
| | | <u>1,992,079</u> | <u>1,782,913</u> |
| Total assets | | <u>7,222,795</u> | <u>7,122,152</u> |
| Accumulated funds and liabilities | | | |
| Accumulated funds | | | |
| At 01st January | | 3,347,400 | 3,194,382 |
| Surplus | | 209,166 | 153,018 |
| Fair Value reserve | | 3,666,229 | 3,774,752 |
| At 31st December | | | |
| Total equity and liabilities | | <u>7,222,795</u> | <u>7,122,152</u> |

Approved by the Committee on 11th September 2020


 Suraj Ray, Co.
 Chairperson


 Ameene Kodabux MSK
 Treasurer

**INCOME AND EXPENDITURE STATEMENT
FOR THE YEAR ENDED - 31 DECEMBER 2019**

| | 2019 Rs. | 2018 Rs. |
|--|---------------------|---------------------|
| Other Comprehensive Income | | |
| Dividend Received | 206,975 | 151,206 |
| Interest Received | 2,191 | 1,953 |
| Reactivation of Account | - | 100 |
| Total Comprehensive Income | 209,166 | 153,259 |
| Expenditure | | |
| Bank Charges | - | 240 |
| Total expenditure | - | 240 |
| Excess of income over expenditure | 209,166 | 153,019 |

**STATEMENT OF CASH FLOW
FOR THE YEAR ENDED 31 DECEMBER 2019**

| | 2019 Rs | 2018 Rs |
|---|--------------------|--------------------|
| Cash flow from operating activities | | |
| Profit for the year | 209,166 | 153,019 |
| Adjustment for:- | | |
| Interest income | 2,191 | 1,953 |
| Operating profit before working capital changes | 211,357 | 154,972 |
| Cash generated (used in)/from operations | 211,357 | 154,972 |
| Cash flows from Investing activities | | |
| Interest received | - 2,191 | - 1,953 |
| Net Cash (used in)/generated from investing activities | - 2,191 | - 1,953 |
| Net (decrease)/increase in cash and cash equivalents | 209,166 | 153,019 |
| Cash and cash equivalents at the beginning of the year | 1,669,914 | 1,516,895 |
| Net increase in cash and cash equivalents | 209,166 | 153,019 |
| Cash and cash equivalents at the end of the year | 1,879,080 | 1,669,914 |

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER, 2019**

1. The Isobel Foster was set up on the 10th January 1976 to provide financial assistance to relatives of late Isobel Foster, domiciled in Mauritius, who may be in need. The fund is administered by the Board of trustees nominated by the Mauritius Council of Social Service from amongst representatives of its members.

2. ACCOUNTING POLICIES

The principal accounting policies adopted by the council are as follows:

(a) Basis of accounting

The accounts are prepared under the historical cost convention as modified by the revaluation of certain non current asset in accordance with the International Financial Reporting Standards.

(b) Recognition of Income

Income is comprised of dividends from investment and interest from bank.

(c) Cash and cash equivalents

Cash comprises cash at bank and in hand, demand deposits and bank overdraft.

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.

(d) Taxation

No provision for taxation is required as the organisation is exempt from taxation in terms of the second schedule of the Income Tax Act (section 7)

(e) Investments

Investments in quoted shares are measured at fair value through the profit and loss. Any fair value change is directly recognised in the income and expenditure statements.

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER, 2019

3. INVESTMENT AT FAIR VALUE

COMPANIES

| | Types Of Shares | Number Of Shares | Cost (MUR) | Fair Value as at 31th December 2019 (MUR) | Fair Value as at 31th December 2018 (MUR) |
|--|------------------|------------------------|---------------|--|--|
| Omnicare (MTMD) | Ordinary Share | 2,025 | 23.25 | 47,081.25 | 79,481.25 |
| Esptalier Noel Limited: | | | | | |
| Right Issue | Ordinary Share | 1,000 | 26.00 | 26,000.00 | 26,900.00 |
| Bonus Issue | Ordinary Share | 96,000 | 26.00 | 2,496,000.00 | 2,582,400.00 |
| Bonus Issue | Preference Share | 53,000 | 26.00 | 1,378,000.00 | 1,425,700.00 |
| The Bee Equity Partners Ltd | Ordinary Share | 43 | 29.50 | 1,268.50 | 1,517.50 |
| BlueLife Limited | Ordinary Share | 447 | 2.23 | 996.81 | 1,278.42 |
| United Basalt Limited | Ordinary Share | 7,534 | 141.00 | 1,062,294.00 | 949,284.00 |
| Alteo Limited | Ordinary Share | 7,607 | 16.75 | 127,417.25 | 174,961.00 |
| Excelior United Development Companies Ltd | Ordinary Share | 1,261 | 13.60 | 17,149.60 | 22,698.00 |
| Medine Limited | Ordinary Share | 1,051 | 63.00 | 66,213.00 | 62,534.50 |
| Societe De Developement Industriel et Agricole Limitee | Ordinary Share | 2,104 | - | - | - |
| Lux Resorts and Hotels | Ordinary Share | 48 | 49.15 | 2,359.20 | 3,432.00 |
| New Mauritius Hotels Limited (Bonus issue) | Ordinary Share | 424 | 14.00 | 5,936.00 | 9,052.40 |
| | | | | 5,230,715.61 | 5,339,239.47 |



Address:

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Mauritius

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