



ANNUAL REPORT

2023 - 2024

NATIONAL YOUTH COUNCIL

Table Of Content

1. Transmittal Note	3
2. Establishment of the National Youth Council	3
3. Vision and Mission Statement	4
4. Objects of the National Youth Council	5
5. Functions of the National Youth Council	5
6. Corporate Governance	5
6.1 Compliance and Enforcement	5
6.2 The Executive Committee	6
6.3 Role of the Secretary and Committee Members	8
6.4 Risk Management, Internal Control and Internal Audit	9
6.5 Audit and Risk Committee and Corporate Governance	9
7. Activities - July 2023 to June 2024	11
8. Strategic Direction	24
9. Financial Statement for the year ended 30 June 2024	25



1. TRANSMITTAL NOTE

The National Youth Council (NYC) is pleased to submit its Annual Report for the Financial Year ended 30 June 2024.

The Report has been prepared as per the requirements of the Statutory Bodies Accounts & Audit Act, as subsequently amended.

The Report consists of a statement on the activities of the NYC, a corporate governance report in accordance with the National Code of Corporate Governance 2016 and the financial statements, prepared in accordance with and comply with International Public Sector Accounting Standards (IPSASS) for the period 1 July 2023 to 30 June 2024.

2. ESTABLISHMENT OF THE NATIONAL YOUTH COUNCIL

The National Youth Council was established under the National Youth Council Act 1998.

The National Youth Council is a corporate body under the Ministry of Youth Empowerment, Sports and Recreation.

3. VISION & MISSION

VISION

To create a responsible youth citizenship imbued with multidisciplinary skills that would contribute efficiently and effectively in all spheres of the development of Mauritius.

MISSION

To be an effective communication vehicle that would foster sustainable youth development through appropriate empowerment programme, networking, good governance and advocacy.



4. OBJECTS OF THE COUNCIL

- 1.To establish and maintain effective communication between Government and youth organisations;
- 2.To ensure coordination of activities of youth organisations;
- 3.To assist in the implementation and evaluation of Government policies relating to the needs of youth; and
- 4.To initiate youth development projects and activities with the aim of encouraging the active participation of youth in the process of their own empowerment.

The Council shall, for the purposes of attaining its objects under section 4 (1) of the NYC Act 1998,

- 1.Examine and evaluate the contribution of youth to the various sectors of development in the light of national needs and priorities;
- 2.Study specific areas where the participation of youth should be invited or strengthened.

5. FUNCTIONS OF THE COUNCIL

- 1.To advise the Minister on the development and implementation of programmes to integrate youth in all sectors of national development;
- 2.To grant affiliation of National Youth Organisations;
- 3.To allocate grants to Regional Youth Councils.

In the exercise of its functions, the Council may appoint such subcommittees as it deems fit.

6. CORPORATE GOVERNANCE

6.1 COMPLIANCE AND ENFORCEMENT

The Statutory Bodies (Accounts and Audit) Act provides that the Annual Report shall consist of, interalia, a corporate governance report in accordance with the National Code of Corporate Governance (2016).

The National Youth Council is committed to ensuring that the policies and practices in the critical area of financial reporting and corporate governance meet high levels of disclosure and comply with the relevant legal and regulatory provisions and with Code of Corporate Governance for Mauritius (2016).

Members of the Executive Committee fully understand the importance of corporate governance and are taking steps to improve governance within the framework of the National Youth Council Act 1998 and other applicable legislations.

6.2 THE NYC EXECUTIVE COMMITTEE

6.2.1 COMPOSITION OF THE NATIONAL YOUTH COUNCIL EXECUTIVE COMMITTEE

The composition and the manner of appointment of members have been established in accordance with Section 7(2) of the NYC Act 1998. The composition of the committee for the Financial Year ended 30 June 2024 is as per table below.

	Post	Name
1	Chairperson	Ms K. Sohan
2	Member(Representative of the Ministry of Youth Empowerment, Sports and Recreation)	Mr L. D. Anacooa (Up to Jul 2023)
3	Member(Representative of the Prime Minister's Office – Ministry for Rodrigues, Outer-Islands and Territorial Integrity)	Mrs B. Gunnuck Jeetun
4	Member(Representative of the Ministry of Gender Equality and Family Welfare)	Mr A. Pirbacosse (Up to Dec 2023)
5	Member (Elected Representative of the National Youth Organisations)	Mr N. Dooky
6	Member (Elected Representative of the Regional Youth Councils)	Mr M. A. I. H. Joomun (Up to Sep 2023)
7	Member (Appointed by Minister)	Mr S. Sanghan
8	Member (Appointed by Minister)	Mr T. Gopal
9	Member (Appointed by Minister)	Mr N. H. Ullly
10	Member(Representative of the Ministry of Youth Empowerment, Sports and Recreation)	Mr S. Gungadeen (As from Aug 2023)
11	Member (Elected Representative of the Regional Youth Councils)	Mr M. Courtaud (As from Dec 2023)
12	Member(Representative of the Ministry of Gender Equality and Family Welfare)	Mrs D. Meunier (As from Jan 2024)
	Secretary (Principal Youth Officer)	Mr D. Adjodha

6.2.2 TENURE OF OFFICE

1. A member shall hold office for a period of 2 years, on such terms and conditions as the Minister may determine and, subject to section 8 (2), of the NYC Act 1998, shall be eligible for reappointment.
2. No person shall sit on the Committee for more than 2 consecutive terms.

6.2.3 MEETINGS OF THE COMMITTEE

- 1.The Committee shall meet at least once monthly at such place and at such time as the Chairman may determine.
- 2.Five members shall constitute a quorum.
- 3.The Committee shall regulate its proceedings in such manner as it thinks fit.
- 4.The Secretary shall give at least 7 days' notice of the date, time, place and agenda of any meeting of the Committee.

6.2.4 MANAGEMENT

The office management of the Council's day to day operations are undertaken by the Secretary. The staff of the Council for the Financial Year ended 30 June 2024 are :

	Name	Post
1	Mr Doobraising Adjodha	Secretary (Principal Youth Officer)
2	Mr Suttiadeo Seerauj	Caretaker
	On Contract Basis	
3	Ms Velakshvi Putteeraj	Clerical Officer
4	Ms Shivani Gujadhur	Digital Marketing Officer
5	Mr Dev Prakash Fowdur	Administrative Assistant
6	Ms Hitisha Devi Gopaul	Human Resources Officer
7	Ms Prerrna Reega	Financial Officer
8	Mrs Meeta Dhondoo	Office Attendant
9	Mr Oogeswar Mohess	Procurement & Supply Officer
10	Ms Mushiirah Bibi Khodabux	Psychologist
11	Ms Punchu Bhumeeshta	Youth Programme Officer
12	Ramdin Anshika	Youth Programme Officer
13	Mewa Sudhir	Driver
14	Jhugroo Mohammad Moustaqiim	Handy Worker
15	Dindoyal Vivek	Handy Worker
16	Gungabissoon Tashvinee	Safety & Health Officer (Part Time)

6.3 ROLE OF THE SECRETARY AND EXECUTIVE COMMITTEE MEMBERS

6.3.1 THE SECRETARY SHALL –

1. Have the custody of all books, deeds and documents relating to the Council;
2. Keep minutes of all proceedings of the Council and the Committee;
3. Forward to the Minister every year, on or before 31 August, a statement of accounts and the balance sheets of the Council;
4. Submit to the Minister an annual report of the activities of the Council; and
5. Perform such other duties as the Council may assign to him.

6.3.2 EXECUTIVE COMMITTEE INFORMATION

The members are given accurate, timely and clear information so that they can maintain full and effective control over the strategic, financial and operating policies of the Council.

6.3.3 EXECUTIVE COMMITTEE MEETINGS

During the Financial Year ended 30 June 2024, the Executive Committee met on twenty-three (23) occasions and also, six (6) Sub-Committees were held.

6.3.4 ATTENDANCE OF EXECUTIVE COMMITTEE MEMBERS FOR FINANCIAL YEAR 1 JUL 2023 – 30 JUN 2024

	Name	Number of Executive Committee attended	Number of Sub-Committee attended
1	Ms. SOHAN Keshikah	23	-
2	Mr. ADJODHA Doobrajsing	23	6
3	Mr. GUNGADEEN Steve	19	5
4	Mrs. GUNNUCK Bimla	2	6
5	Mr. PIRBACOSSE Afzal	3	-
6	Mrs. MEUNIER Daphne	5	-
7	Mr. DOOKY Nemraj	23	-
8	Mr. JOOMUN Azhar	5	2
9	Mr. GOPAL Tejusveer	15	5
10	Mr. COURTAUD Mervyn	13	-
11	Mr. SANGHAN Sirouven	23	-
12	Mr. ULLY Nabeel	18	3

6.3.5 EXECUTIVE COMMITTEE FEE

The Chairperson of the NYC was paid a fee of Rs 2,095 per sitting for Executive Committee. All other Executive Committee members were entitled to a fee of Rs 935 per sitting.

For Sub Committee, the Chairperson is paid Rs 1,176 per sitting and members Rs 856 per sitting.

The Secretary was paid a monthly allowance of Rs 10,000 and a fee of Rs 1,286 per sitting for Executive Committee and Rs 646 per sitting for Sub-Committee.

6.4 RISK MANAGEMENT, INTERNAL CONTROL AND INTERNAL AUDIT

6.4.1. RISK MANAGEMENT

The Executive Committee is responsible for the total process of managing risks, comprising design, implementation and detailed monitoring of the risk management process.

6.4.2 ENVIRONMENT RISK

The Council does not operate in a manner that may cause harm to the environment in general nor does it use materials of risky nature which may affect the environment.

6.4.3 FOREIGN EXCHANGE RISK

The Council is not exposed to foreign exchange risk. It is financed out of grant received from the Ministry of Youth Empowerment, Sports and Recreation.

6.4.4 INTERNAL CONTROL

The Executive Committee is primarily responsible for the effectiveness and efficiency of the system of internal control, while the design, implementation and monitoring of the system devolves on management.

6.4.5 INTERNAL AUDIT

The Council is a relatively small organisation with a small volume of transactions. The system of internal control at the Council incorporates checks and balances through the operation of internal checks.

6.5 AUDIT AND RISK COMMITTEE AND CORPORATE GOVERNANCE

The National Code of Corporate Governance (2016) for Mauritius recommends that, at a minimum, the Executive Committee should consider the establishment of an Audit and Risk Committee and a Corporate Governance Committee.

The function of an Audit and Risk Committee is to assist the Executive Committee to discharge its oversight responsibilities of the integrity of the financial statements, risk management and internal control arrangements as well as compliance with legal and regulatory requirements. The Executive Committee, having regard to its size, nature of operations, the overall risk profile and the assurance that the system of internal control exists and is operating effectively, did not find the need to have an Audit and Risk Committee.

The function of a Corporate Governance Committee is to assist the Board to develop a set of corporate governance rules, including a code of conduct and ethics. The Executive Committee is committed to ethical practices in the conduct of its business such as an 'engaged culture', personal integrity and display honesty of the dealings. The Executive Committee has also aligned itself with the code of conduct of the public service of ethical behaviour of its employees such as objectivity, integrity, honesty, fairness, accountability,



7. ACTIVITIES

JULY 2023 TO JUNE 2024



20 23

JULY

- Olympic Day Run in collaboration with MYESR/MRC
- University of Mauritius Medical Society — Talk On Medical Malpractice
- Fintech Panel Talk



2023

AUGUST

- National Youth Summit 2023
- RYC Flacq - PlayStation 5 - FIFA 22
- Launching of National Youth Award 2023
- Y20 Summit in India
- RYC Savanne - Charity Relay
- Launching of NYC Website
- Youth Mentoring Programme: Mentor/Mentee meet
- RYC Savanne - Film screening
- RYC Grand Port - Hiking Day



20
23

SEPTEMBER

- Award leaders Training for Youth Animateurs
- Youth profiling by Youth Animateurs
- RYC Black River - CV writing and interview skills
- Grand Port RYC - Street foot competition
- Wellness Day at Pointe Jerome by Youth Engagement in Society
- Commonwealth Youth Ministers Meeting in England
- RYC Grand Port - Petanque competition
- RYC Port Louis - Team building and outdoor activities
- RYC Flacq - Elderly Abuse Awareness
- RYC Grand Port - Cleaning campaign (Ile aux Phare)
- RYC Savanne - Savanne on the run



20
23

OCTOBER

- RYC Grand Port - Street foot
- Regional Coordination Meeting of National Youth Councils in South Africa
- Opening of Mahebourg Youth Hub
- Human Rights Training for Youth Animateurs
- Revised National Oil Spill Contingency Plan Workshop for Youth Animateurs
- RYC Elections 2023



20
23

NOVEMBER

- Employability workshop organised by JCI Curepipe
- Mauritius and Rodrigues Island Volunteer Coordination Plan Workshop
- Youth Work Symposium 2023
- Fun Games by Youth Animateurs
- Lwazir Zens
- Talk on Good Governance, Ethics, Integrity and Corruption
- Volleyball Training
- Youth Mentoring Programme 2023 Team building with Mentor/Mentee organised by JCI Curepipe and the National Youth Council
- Fitness session and slalom Training at La Cure Youth Hub
- Volleyball Training at Souillac Youth Hub
- PS5 Tournament icw MYESR
- Fun Games at Souillac Youth Hub
- Transparency Mauritius & Fun Games at Dockers Youth Hub
- Hiking Day at Souillac Youth Hub



20
23

DECEMBER

- Indoor and Outdoor Activities at La Cure & Mahebourg Youth Hubs
- Youth Mentoring Programme 2023 Closing Ceremony
- RYC Port Louis - Youth Debate Competition
- Table Tennis & other activities at La Cure Youth Hub
- Fun games and Molky at Mahebourg Youth Hub
- Opening of Helvetia Youth Hub
- RYC Plaine Wilhems - Youth Elite Team Building
- RYC Workshop for newly elected members at Pointe Jerome (NOERC)
- Live Football Match Man Utd vs Liverpool at Helvetia Youth Hub
- Youth Exchange Programme with Mayotte



20 24

JANUARY

- Football session at Helvetia Youth Hub
- Activities with the MITD at Mahebourg Youth Hub
- DOFE Launching at Souillac Youth Hub
- Leadership Training at Mahebourg Youth Hub



20 24

FEBRUARY

- Official Ceremony Commemorating the 189th Anniversary of the Abolition of Slavery at Port Louis
- Open Day at Helvetia Youth Hub
- 'Pedaler en Securite' from Pointe Jerome to La Cambuse
- First Aid Training for Youth Animateurs
- Indoor Activities at Mahebourg Youth Hub
- Africa Youth Colloquium in Ethiopia



20 24

MARCH

- Flag Raising at DLD Teen Hope
- National Day Celebration at Port Louis
- Drop-in activities at Mahebourg Youth Hub
- Career Exhibition at Port Louis
- Drop-in activities with MITD at Mahebourg Youth Hub
- National Youth Civic Service at Souillac Youth Hub
- CafeZen at Helvetia Youth Hub
- RYC Moka - 'Zeness anou combat fleo la drogue'
- RYC Flacq - Independence Day Celebration



2024

APRIL

- Easter Egg Hunt at Helvetia Youth Hub
- Fun Games at La Cure Youth Hub
- Live Football Match Man Utd vs Liverpool at Helvetia, Souillac & Mahebourg Youth Hubs
- International Women's day football match and drop in activity at Souillac Youth Hub
- RYC Black River - Self-Care and Self Discipline Program
- RYC Black River - Combat contre la drogue
- PS5 gaming at Goodlands Youth Hub
- Street Foot at Helvetia Youth Hub
- RYC Grand Port - Eco Hiking
- Salon du Sport, de la Détente et des Loisirs at Cote D'Or Sports Complex
- Launching of Youth Mentoring Programme 2024
- Team Building at Ecole Hôtelière Sir Gaëtan Duval



20 24

MAY

- National Youth Award at the Intercontinental Resort - Balaclava
- Team Building at Ecole Hôtelière Sir Gaëtan Duval
- Opening of Goodlands Youth Hub
- RYC Grand Port - Football Tournament
- One-Off Grant Presentation Ceremony to registered Youth Organization
- METX PS5 at SVICC
- Carnival to celebrate the 56th Independence Anniversary and 32rd Republic Anniversary of Mauritius at Mahebourg
- RYC Grand Port - Fort Boyard
- RYC Riviere Du Rempart - Thriving Minds
- Launching Ceremony of Short Course in Youth Work at the University of Mauritius - Reduit



20 24

JUNE

- RYC Port Louis - World Environment Day 2024
- 'Pedaler en Sécurité' at La Cure Youth Hub
- 'Carrefour des Jeunes' at Riviere du Rempart Centre
- 'Pedaler en sécurité' at Plaine Magnien
- Kickboxing and Volleyball Training at Helvetia Youth Hub
- Esport Tournament at Helvetia Youth Hub
- Annual General Meeting at Helvetia Youth Hub
- Esport Qualifiers in Moka & Plaine Wilhems District
- Kyuokushin Competition at Helvetia Youth Hub
- Drug Awareness Campaign at Helvetia Youth Hub





8. STRATEGIC DIRECTION

For the Financial year 2024/25, the following actions will be implemented:

The National Youth Council will continue to transform Youth Centres into Modern Youth Hubs at the following : Barkly, Bambous, Chemin Grenier, Flacq, Florida, Malherbes, Pamplemousses, Riviere du Rempart, Tamarin & Trefles.

The National Youth Council will also sustain national / regional projects such as:

- Youth Mentoring Programme: The Council sustained its mentorship program, offering guidance and support to university students.
- National Youth Award: The second edition of the National Youth Awards recognized outstanding contributions by individuals and organisations in the category of Best Youth, Best Youth Worker and Best Youth Organisation.
- Assisting Regional Youth Councils in organising in respective regions.
- Sustaining Activities in Youth Hubs.

Mr J.Ramsamy
Chairperson

Mr N. Dooky
Executive Committee Member



FINANCIAL STATEMENTS



BALANCE SHEET



INCOME STATEMENT



CASH FLOWS



EQUITY

NATIONAL YOUTH COUNCIL
STATEMENT OF FINANCIAL POSITION
as at 30 June 2024

		Year Ended 30 June 2024 Rs	Year Ended 30 June 2023 Rs
ASSETS	Notes		
Current assets			
Cash and cash equivalents	5	824,323	876,637
Receivables from exchange transaction	6	144,500	
		968,823	876,637
Non-current assets			
Intangible Assets	7(b)	680,250	703,345
Property, plant and equipment	7(a)	2,127,462	822,045
		2,807,712	1,525,390
TOTAL ASSETS		3,776,535	2,402,027
LIABILITIES			
Current liabilities			
Payables	8	5,984,782	9,419,416
Bank overdraft			
Employee benefits obligation	9	29,040	12,992
Total Current Liabilities		6,013,822	9,432,408
Non Current Liabilities			
Employee benefits obligation	10	335,682	291,136
		335,682	291,136
Total LIABILITIES		6,349,504	9,723,544
NET ASSETS		(2,572,969)	(7,321,517)
EQUITY			
General fund		(2,572,969)	(7,321,517)
		(2,572,969)	(7,321,517)

Approved by the Board on 30 October 2024 and signed on its behalf by :

Chairperson

Committee Member

The notes on pages 6 to 15 form an integral part of these financial statements

NATIONAL YOUTH COUNCIL
STATEMENT OF FINANCIAL PERFORMANCE
For the year ended 30 June 2024

	Notes	Year Ended 30 June 2024 Rs	Year Ended 30 June 2023 Rs
REVENUE			
Revenue from non-exchange transactions			
Government Grant		2,539,996	2,300,000
National Resilience Fund - Youth Development Programme		18,554,839	13,019,113
Upgrading of Youth Centres		59,800,651	25,853,366
Revenue from exchange transactions			
Miscellaneous receipts		297,590	81,270
Total Revenue		81,193,076	41,253,749
EXPENSES			
Administrative expenses	11	12,444,083	1,497,752
Operating expenses	12	7,642,226	1,019,066
Revamping of Youth Centres	13	56,163,636	52,321,100
TOTAL EXPENSES		76,249,945	54,837,918
Surplus / (Deficit) for the year		4,943,131	(13,584,169)

The notes on pages 6 to 15 form an integral part of these financial statements

NATIONAL YOUTH COUNCIL
STATEMENT OF CASH FLOWS
For the year ended 30 June 2024

	Year Ended 30 June 2024 Rs	Year Ended 30 June 2023 Rs
Cash flow from Operating Activities		
(Deficit) / Surplus for the year	4,943,131	(13,584,169)
Adjustments for Items not involving Cash		
Depreciation	616,911	406,701
Provision - Employee benefits		8,515
Adjustment for Intangible assets	(194,583)	
Net Cash flow from Operating Activities	5,365,459	(13,168,953)
Working Capital Changes		
(Decrease)/Increase in trade and other payables	(3,434,634)	8,739,180
(Increase) in trade and other receivables	(144,500)	
Increase in Employee Benefits	60,594	
Net cash flow from Operating Activities	1,846,919	(4,429,773)
Cash flow from Investing Activities		
Purchase of Non current assets	(1,899,233)	(787,837)
Net cash flow from Investing Activities	(52,313)	(5,217,609)
Cash and cash equivalents at 1 July 2023	876,637	6,094,246
Cash and cash equivalents at 30 June 2024	824,323	876,637

The notes on pages 6 to 15 form an integral part of these financial statements

NATIONAL YOUTH COUNCIL
STATEMENT OF CHANGES IN NET ASSETS/EQUITY
For the year ended 30 June 2024

	General Fund	Total
	Rs	Rs
Balance as at 1 July 2022	6,262,653	6,262,653
Deficit for the year	(13,584,169)	(13,584,169)
Balance as at 30 June 2023	(7,321,516)	(7,321,516)
Adjustment for Intangible Assets	(194,583)	(194,583)
Surplus for year ended 30.06.24	4,943,131	4,943,131
Balance as at 30 June 2024	<u>(2,572,969)</u>	<u>(2,572,969)</u>

The notes on pages 6 to 15 form an integral part of these financial statements

NATIONAL YOUTH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
For the year ended 30 June 2024

Statement of Comparison of Budget and Actual amount for the year ended 30 June 2024

	Revised Estimates Rs	Actual Amount Rs	Performance Difference Rs	Remarks
Revenue				
Grant from Government	2,400,000	2,400,000	0	
Expenses				
Staff cost	700,000	625,606	74,394	
Committee fees and allowances	400,000	404,919	(4,919)	
Professional fees	100,000	97,900	2,100	
Youth projects and assistance	1,100,000	1,220,197	(120,197)	
Office expenses	100,000	116,270	(16,270)	
	2,400,000	2,464,892	(64,892)	
Youth Development Programme				
Grant from Government	17,000,000	17,000,900	(900.00)	
Expenses				
Committee Fees /Expenses	1,000,000	2,577,547	(1,577,547)	
Staff cost	8,000,000	6,963,349	1,036,651	
Youth Programme/Hubs opening	5,300,000	6,274,031	(974,031)	
Vehicle & Equipment	2,700,000	1,806,491	893,509	
	17,000,000	17,621,417	(621,417)	
Upgrading of Youth Centres				
Grant from Government	35,000,000	59,800,651	(24,800,651)	
Expenses				
Upgrading of Youth centres	33,300,000	54,279,204	(20,979,204)	
Project Manager fees	1,700,000	1,884,432	(184,432)	
	35,000,000	56,163,636	(21,163,636)	

The notes on pages 6 to 15 form an integral part of these financial statements

NATIONAL YOUTH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
For the year ended 30 June 2024

1. Reporting Entity

The National Youth Council (NYC) was established under the National Youth Council Act 1998 with the main objective to initiate youth developments projects and activities with the aim of encouraging the active participation of youth in the process of their own empowerment. The Council operates under the aegis of the Ministry of Youth Empowerment, Sports and Recreation.

The Office of the NYC has moved to Helvetia Youth Hub since December 2023
The Office is the premises of the Ministry of Youth Empowerment, Sports and Recreation.

2. Significant Accounting Policies

2.1 Basis of Reporting

(i) Reporting period

The reporting period for the financial statements is the year ended 30 June 2024.

(ii) Authorisation date

The financial statements were authorised for issue on 30.10.2024 by the Board.

(iii) Basis of Preparation

The financial statements have been prepared in accordance with International Public Sector Accounting Standards (IPSASs) issued by the International Public Sector Accounting Standards Board (IPSASB) which is a board of the Federation of Accountants (IFAC).

Where an IPSAS does not address a particular issue, the appropriate International Financial Reporting Standards (IFRSs) and International Accounting Standards (IASs) issued by the International Accounting Standards Board are applied.

Following amendments brought to the Statutory Bodies (Accounts & Audit) Act through the Finance (Miscellaneous Provisions) Act 2020, henceforth the NYC has to prepare its financial statements under the accrual International Public Sector Accounting Standards (IPSASs) as from the financial year 2020/2021.

The NYC has adopted all the new and revised IPSAS that are relevant to its operations for the current year ended 30 June 2024.

Certain new standards, amendments and interpretation to existing standards have been published that are mandatory for the accounting periods beginning after 1 July 2021 or later periods but which have not been early adopted. These new standards, amendments and interpretations are either not relevant to the Council's operations or are not expected to have a material effect on the accounting policies and disclosures.

NATIONAL YOUTH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
For the year ended 30 June 2024

2.3 Functional and Presentation currency

The functional and presentation currency of the financial statements is the Mauritian Rupee, rounded to the nearest rupee.

2.4 Going concern

The financial statements have been prepared on a going concern basis and the accounting policies have been applied consistently throughout the year. They have been prepared on the historical cost.

2.5 Estimates and assumptions

The preparation of financial statements in conformity with IPSAS requires judgments, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses. Actual results may differ from these estimates.

Estimation involves judgements based on the latest available, reliable information and may need revision if changes occur in the circumstances on which estimates were based or as a result of new information.

A change in accounting estimate is recognised in the year of change if the change affects the year only or the year of change and future periods, if the change affects both. To the extent that a change gives rise to assets and liabilities or relates to an item of net assets/equity, it is recognised by adjusting the carrying amount of the related assets, liability, or net assets/equity in the year of the change.

2.6 Measurement base

In preparing the financial statements, the Council has adopted the accounting principles as appropriate for the measurement and reporting of the financial position, financial performance and cash flows on an accrual basis.

2.7 Adoption of new and revised standards

The financial statements have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSASs) issued by the International Public Sector Accounting Standards Board (IPSASB).

In the current financial year, the NYC has adopted all the new and revised International Public Sector Accounting Standards (IPSAS) that are relevant to its operations for the current year ended 30 June 2023, namely :

NATIONAL YOUTH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
For the year ended 30 June 2024

Current IPSAS

IPSAS 1 - Presentation of financial statements
IPSAS 2 - Cash flow statements
IPSAS 3 - Accounting policies, changes in Accounting Estimates and Errors
IPSAS 9 - Revenue from Exchange transactions
IPSAS 14 - Events after Reporting date
IPSAS 17 - Property, Plant & 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 39 - Employee benefits (supersedes IPSAS 25)

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

IPSAS 4 - The effects of Changes in Foreign Exchange Rates
IPSAS 5 - Borrowing Costs
IPSAS 6 - Consolidated and Separate Financial Statements
IPSAS 7 - Investments in Associates
IPSAS 8 - Interest in Joint Ventures
IPSAS 10 - Financial Reporting in Hyperinflationary Economies
IPSAS 18 - Segment Reporting
IPSAS 22 - Disclosure of Information of about the General Government Sector
IPSAS 27 - Agriculture
IPSAS 32 - Service Concession Arrangements Grantor
IPSAS 34 - Separate Financial Statements
IPSAS 35 - Consolidated Financial Statements
IPSAS 36 - Investments in Associates and Joint Ventures
IPSAS 37 - Joint Arrangements
IPSAS 38 - Disclosure of Interests of Other Entities
IPSAS 40 - Public Sector Combinations
IPSAS 41 - Financial Instruments; effective date of January 1, 2023
IPSAS 42 - Social Benefits; effective date of January 1, 2023
IPSAS 43 - Leases; effective date of January 1, 2025
IPSAS 44 - Non-current assets held for sale and discontinued operations; effective date of January 1, 2025
IPSAS 45 - Property, Plant and Equipment is a new standard and is effective as from January 1, 2025.
IPSAS 45 - Measurement is a new standard and is effective as from January 1, 2025.

NATIONAL YOUTH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
For the year ended 30 June 2024

2.8 Statement of Financial Performance and Cash Flow Statements

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

2.9 Property, Plant and Equipment

Depreciation

Depreciation is calculated to write off the cost of assets on a straight line basis over their useful lives. Full year depreciation on a straight line method has been charged on all fixed assets when they are available for use.

Depreciation methods, useful lives and residual values are reviewed at each reporting date. Additions during the year bear a full depreciation charge and no depreciation is provided in the year of disposal. The following depreciation rates have been used.

Types of Assets	Economic life of assets	Depreciation rate
	No of Years	%
Office furniture	10	10
Computer & Accessories	5	20
Equipment	5	20
Motor Vehicle	10	10

Gains and losses on the derecognition of an item of property, plant and equipment are determined as the difference between the net disposal proceeds, if any, and the carrying amount of the item.

Intangible Assets

Intangible assets are recognised only if it is probable that future economic benefits that are attributable to the assets will flow to the organisation and the cost of the assets can be measured reliably.

Impairment

At each reporting date, all assets are reviewed for impairment. An impairment loss is recognised whenever the recoverable amount falls materially below the carrying amount of the asset (book value). The impairment loss is considered as an expense in the statement of financial performance.

Derecognition

The NYC derecognises the carrying amount of an item of property, plant and equipment on its disposal or when no future economic benefits or service potential is expected from its use or disposal.

2.10 Trade and other receivables.

Trade and other receivables are stated at their nominal amounts.

2.11 Trade and other payables

Trade and other payables are stated at their nominal amounts.

2.12 Provisions, contingent liabilities and contingent assets

Provisions are recognised when the NYC has a present legal or constructive obligation resulting from past events that will result in a probable outflow of economic benefits that can be measured with sufficient reliability. The amount recognised as a provision is the best estimate of the expenditure required to settle the present obligation at the reporting date.

2.13 Retirement and other benefit obligations

National Savings Fund

The NYC contributes 2.5 per cent of the one employee on its establishment to the National Savings Fund. The contribution is expensed to the statement of financial performance.

Contribution Sociale Generalisee

With the changes brought by the Finance (Miscellaneous Provisions) Act 2020, the Contribution Sociale Generalisee (CSG) has been introduced and is applicable as from the month of September 2020.

The NYC contributes to the CSG of the one employee on its establishment as follows:

4.5 per cent for the employee earning a basic salary not exceeding Rs 50 000 in a month.

Defined Contribution Pension Scheme

A contributory Defined Contribution (DC) Pension Scheme is implemented for new entrants in the public sector after 1 January 2013 as recommended in the PRB Report 2013. It is recognised as an expense when employees have rendered service entitling them to the contribution.

2.14 Provision for Employee benefits

Short Term Employee Benefits

A provision is made for the estimated liability for short term employee benefits which consist of passage benefits, unutilised sick leave at the end of the calendar year.

Passage benefit actually paid during the year and refundable unutilised sick leave up to a maximum of 16 days out of the annual entitlement, are expensed to the Statement of Financial Performance.

Long Term Employee Benefits

Provision is made for the estimated liability for long term employee benefits which consist of accumulated paid leave (bank of sick leave and vacation leave) at the end of the calendar year.

Accumulated paid leave(bank of sick leave and vacation leave) are recognised as a liability in respect of amount not paid at the end of the financial year.

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. Following the Finance Act 2020, no refund of sick leave was effected in February 2021. Accordingly, the sick leave balance was accumulated in Bank Sick Leave up to a maximum of 126 days. Provision has been made under long term benefits.

NATIONAL YOUTH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
For the year ended 30 June 2024

Provision for vacation leave is provided for officers who have the option to cash the accumulated vacation leave on retirement.

2.15 Revenue Recognition

(i) Revenue from exchange transactions

All revenue from exchange transactions are recognised on an accrual basis.

(ii) Revenue from non-exchange transaction

Revenue arising from transfer transactions are recognised in accordance with the requirements of IPSAS 23, "Revenue from non-exchange transactions."

Recurrent grants received to finance operating expenses are recognised in the Statement of Financial Performance of the year to which they relate.

3. Estimates

The budget and the accounting bases differ. The (Estimates) Budget is prepared on a cash basis, classified by nature of expenses and covers the financial year 1 July 2023 to 30 June 2024. The statement of comparison of budget and actual amounts are prepared on the same basis as the budget. The most significant differences are explained in this statement.

The statement of financial position and statement of financial performance are prepared on an accrual basis, based on the nature of expenses.

4. Land and Building

The NYC is occupying the Land and building owned by the Ministry of Youth Empowerment , Sports and Recreation and no rental is being paid.

5. Cash and cash equivalents

	Year Ended 30 June 2024	Year Ended 30 June 2023
	Rs	Rs
Cash in hand	8,845	119
Cash at bank	815,478	876,518
	824,323	876,637

6. Receivables/Prepayment

	Rs
Amount receivable - Ministry of Arts & Culture	136,000
Prepayment for Pest Control contract	8,500
	144,500

NATIONAL YOUTH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
For the year ended 30 June 2024

7(a) Property, plant and equipment

	Furniture	Computer equipment	Office equipment	Motor Van	Total
	Rs	Rs	Rs	Rs	Rs
Cost					
At 1 July 2023	218,581	602,470	429,365		1,250,416
Additions during the year			8,280	1,696,370	1,704,650
At 30 June 2024	218,581	602,470	437,645	1,696,370	2,955,066
Accumulated Depreciation					
At 1 July 2023	45,016	240,988	142,367		428,371
Charge for the year	21,858	120,494	87,244	169,637	399,233
At 30 June 2024	66,874	361,482	229,611	169,637	827,604
Carrying Amount					
At 30 June 2024	151,707	240,988	208,034	1,526,733	2,127,462
At 01 July 2023	173,565	361,482	286,998	-	822,045

7(b) Intangible Assets

Cost

At 1 July 2023	893,806
Additions during the year	194,583
At 30 June 2024	1,088,389

Amortisation

At 1 July 2023	190,461
Charge for the year	217,678
At 30 June 2024	408,139

Carrying Amount

At 30 June 2024	680,250
At 01 July 2023	703,345

Depreciation charged for the year 30 June 2024

PPE	399,233
Intangible assets	217,678
	616,911

NATIONAL YOUTH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
For the year ended 30 June 2024

8 Trade and other payables	Year Ended 30 June 2024	Year Ended 30 June 2023
	Rs	Rs
Audit fees	45,000	45,000
Accounts fees	52,900	45,000
Committee fees	219,759	26,337
Revamping of Youth Centres	4,833,543	9,158,461
Intangible Assets		97,292
MRA- PAYE/TDS		9,356
Utilities		2,970
RYC activities		35,000
Motor vehicle expenses	35,692	
Project Manager fees	705,600	
Salaries & allowances	24,290	
NYC Activities	67,998	
	5,984,782	9,419,416
9 Employee Benefits - Short term	Rs	Rs
Provision for Sick leave	9,591	8,318
Provision for Passage benefit	19,449	4,674
	29,040	12,992
10 Employee Benefits - Long term	Rs	Rs
Provision for vacation leave	184,625	160,125
Provision for sick leave	151,057	131,011
	335,682	291,136

Employee leave entitlement to sick leave and vacation leave as defined in the PRB 2021 are recognized when they are accrue to the employee.

NATIONAL YOUTH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
For the year ended 30 June 2024

11 Administrative expenses

	Year Ended 30 June 2024	Year Ended 30 June 2023
	Rs	Rs
Salaries and allowances	7,279,153	530,904
Employee benefits	68,912	34,470
Pension Contribution - SICOM	52,788	40,081
Fees to Committee members	1,691,448	222,985
Audit fee	45,000	45,000
Account fee	52,900	43,800
Printing , Postage and stationery	237,840	7,508
Refreshments	31,462	
Travelling	188,102	43,200
Security services	426,655	
Utilities	339,333	43,569
Financial expenses	18,232	5,938
Rent	90,000	
Repairs and maintenance	17,836	2,520
Motor vehicles expenses	141,959	
Incidentals and office expenses	309,665	64,326
Pay As You Earn / TDS (MRA)	835,888	6,750
Depreciation and amortisation	616,911	406,701
	12,444,083	1,497,752

12 Operating expenses

	Rs	Rs
Projects - National Youth Council	6,354,584	404,870
Projects - Regional Youth Council	1,172,642	599,021
Assistance to Youth Organisations	115,000	15,175
	7,642,226	1,019,066

13 Revamping of Youth Centres

	Rs	Rs
Upgrading works at Youth Centres & YDP	54,279,204	51,477,610
Survey, research & project management fees	1,884,432	843,491
	56,163,636	52,321,100

NATIONAL YOUTH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
For the year ended 30 June 2024

14 General fund

General fund represents the accumulated surpluses and deficits of the National Youth Council.

15 Related Parties Transaction

There is no related party transactions that would require any further disclosure.

16 Contingent Liabilities

For the year ended 30 June 2024 there was no pending litigation, claim, judgment or settlement to which the Council was a party or of any transactions or changes in the Council's Policies or business activities.

17 Intangible Assets

The Intangible assets represent Quickbook and Mobile application software acquired by the NYC. It is measured at cost less amortisation. The useful life of the software is five years.

18 Key Management Personnel

The NYC is managed by key personnel that includes a Principal Youth Officer from the Ministry of Youth Empowerment, Sports and Recreation and is responsible for operating the activities of the Council. His remuneration is paid by the Ministry.



YOUTH HUB

CONTACT US :



230 460 9004



nycmauritius@gmail.com



nyc.govmu.org



Helvetia Youth Hub, Helvetia, St Pierre,
Mauritius, 81405