



ANNUAL REPORT

2024 - 2025

NATIONAL YOUTH COUNCIL

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MESSAGE FROM THE CHAIRPERSON

It is with great pride and a deep sense of purpose that I present the Annual Report of the National Youth Council of Mauritius (NYC) for the financial year ending 30 June 2025. Established under the National Youth Council Act 1998 as a corporate body under the aegis of the Ministry of Youth and Sports, the NYC continues to serve as the principal platform for dialogue, coordination, and collaboration between Government and the vibrant youth community of our Republic.

Over the past year, the Council has remained steadfast in fulfilling its mission to be an effective communication vehicle fostering sustainable youth development through empowerment, networking, good governance, and advocacy. Guided by our vision of creating a responsible youth citizenship equipped with multidisciplinary skills, we have sought to ensure that every young person, regardless of background, is empowered to contribute meaningfully to the nation's development.

Our commitment to inclusivity remains at the heart of our work. We are redoubling our efforts to reach out to youth across Mauritius, Rodrigues, and the Republic of Mauritius as a whole ensuring that the voices of all young people are heard, respected, and represented. Through collaboration with regional youth councils and affiliated organisations, the NYC continues to strengthen its network and create opportunities that encourage active participation in social, economic, and civic life.

As Chairperson, I am proud of the dedication and good faith demonstrated by our Council members and partners. Their collective energy and unwavering belief in the potential of Mauritian youth inspire our continued progress. Together, we are building a more inclusive, resilient, and forward-looking youth movement, one that not only supports young people today but also empowers them to shape the Mauritius of tomorrow.

I extend my sincere appreciation to the Ministry of Youth and Sports for its continued support, to our dedicated staff and volunteers for their tireless efforts, and most importantly, to the youth of Mauritius whose passion and creativity drive our nation's progress.

As I often mention, I am a big believer of the ripple effect, I am confident that our actions today will generate positive and sustainable change. While we acknowledge that there is still room for improvement, we are working diligently to refine our strategies and better serve our youth community. Let us continue to work together in unity and purpose to ensure that every young Mauritian has the opportunity to thrive and to make a meaningful difference in our society.

Mr Shaad Chellapermal



2. TRANSMITTAL NOTE

The National Youth Council (NYC) is pleased to submit its Annual Report for the Financial Year ended 30 June 2025.

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 2024 to 30 June 2025.

3. 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 and Sports.

VISION AND 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.



5. 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.

6. 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.

7. CORPORATE GOVERNANCE

7.1 COMPLIANCE AND ENFORCEMENT

The Statutory Bodies (Accounts and Audit) Act provides that the Annual Report shall consist of, inter alia, 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.

7.2 THE NYC EXECUTIVE COMMITTEE

7.2.1 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 :

	Name	Composition
1	Mr Shaad CHELLAPERMAI (February 2025- June 2025)	Chairperson (appointed by Minister)
	Mr Marie Joseph RAMSAMY (August 2024- January 2025)	Chairperson (appointed by Minister)
	Mrs Varsha ATCHAMAH (July 2024)	Chairperson (appointed by Minister)
2	Dr Louis Eric Orlando FELICITE (February 2025- June 2025)	Assistant Permanent Secretary- Representative of Ministry of Youth and Sports
	Mr. Marie Philippe Steve GUNGADDEEN (July 2024 - January 2025)	Ministry of Youth Empowerment, Sports and Recreation
3	Mrs Oushna SAYED-HOUSSEN (February 2025- June 2025)	Office Management Executive - Representative of Prime Minister's Office (Rodrigues and Outer Islands Division)
	Mrs Girisha Kashini Devi AUBEELUCK- THECKA (August 2024 - January 2025)	Representative of the Ministry for (Rodrigues, Outer Islands and Territorial Integrity Division)
4	Mrs Vidoula RAMKURRUN MOHUNGOO (June 2025)	Assistant Permanent Secretary - Representative of Ministry of Gender Equality and Family Welfare
	Miss Daveena JUGROOP (February 2025- April 2025)	Assistant Permanent Secretary - Representative of Ministry of Gender Equality and Family Welfare
	Mrs Daphne MEUNIER (July 2024 - December 2024)	Assistant Permanent Secretary - Representative of Ministry of Gender Equality and Family Welfare
5	Mr. Nemraj DOOKY (July 2024 - June 2025)	Member elected by National Youth Organisations
6	Mr Mervyn COURTAUD (July 2024 - June 2025)	Representative nominated by Regional Youth Councils
7	Mr Mohammad Aadil NAUTHOO (February 2025- June 2025)	Appointed by Minister
8	Mr Manogaren THIRPATHEE (June 2025)	Appointed by Minister
	Mr Waman Kumarsingh BAIGOBIN (February 2025 - May 2025)	Appointed by Minister
9	Ms Sarah DUMAINE (July 2024 - October 2024)	Appointed by Minister
	Mr Mohammad Ali Tawiq DAMREE (July 2024)	Appointed by Minister

7.2.2 NATIONAL YOUTH COUNCIL SECRETARY

1	Mr Rajesh APPANNAH (16 April 2025 - 30 June 2025)	Secretary
	Mr Yotranand ROPON (04 April 2025- 15 April 2025)	Secretary
	Mr Manicun Pillay VALAYDON (17 December 2024- 03 April 2025)	Secretary
	Mr Doobrajsing ADJODHA (July 2021 - 09 December 2024)	Secretary

7.2.3 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.

7.2.4 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.

7.2.5 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 2025 are :

	Name	Post
1	Mr Rajesh Appannah	Officer in Charge from 15 to 30 March 2025 - Secretary as from 16 April 2025
2	Mr Yatranand Rapon	As from April 2025
3	Mr Manicum Pillay Valaydon	As from December 2024
4	Mr Doobraising Adjodha	Secretary (Principal Youth Officer) Up to December 2024
5	Mr Suttiadeo Seerauj	Caretaker
	On Contract Basis	
1	Ms Velakshvi Putteeraj	Clerical Officer
2	Ms Shivani Gujadhur	Digital Marketing Officer (Up to June 2025)
3	Mr Dev Prakash Fowdur	Administrative Officer
4	Mrs Hitisha Devi Gopaul Gangoosingh	Human Resource Officer
5	Mrs Prerna Reega Jhaury	Financial Operations Officer
6	Mr Aniketh Danhawoo	Procurement & Supply Officer
7	Mr Shashi Bundhun	Officer Attendant
8	Mrs Mushiirah Bibi Khodabux	Psychologist
9	Ms Bhumeshta Punchu	Youth Programme Officer
10	Ms Anshika Ramdin	Youth Programme Officer
11	Mr Sudhir Mewa	Driver
12	Mr Moustaqiim Mohammad Jhugroo	Handy Worker
13	Mr Vivek Dindoyal	Handy Worker
14	Ms Tashvinee Gungabissoon	Safety & Health Officer (Part Time)

7.3 ROLE OF THE SECRETARY AND EXECUTIVE COMMITTEE MEMBERS

7.3.1 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.

7.3.2 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.

7.3.3 EXECUTIVE COMMITTEE MEETINGS

During the Financial Year ended 30 June 2025, the Executive Committee met on nineteen (19) occasions and also, six (6) Sub-Committees were held.

7.3.4 ATTENDANCE OF EXECUTIVE COMMITTEE MEMBERS FOR FINANCIAL YEAR 01 JUL 2024 – 30 JUN 2025

	Name	Number of Executive Committee attended	Amount Paid	Number of Sub-Committee attended	Amount Paid
1	Mr Shaad CHELLAPERMAI	11	23,045	-	-
	Mr Marie Joseph RAMSAMY	7	14,665	-	-
	Ms Varsha ATCHAMAH	1	2,095	-	-
2	Dr Louis Eric Orlando FELICITE	10	9,350	-	-
	Mr. Marie Philippe Steve GUNGADEEN	7	6,545	4	4,900
3	Mrs Oushna SAYED-HOUSSEN	11	10,285	1	856
	Mrs Girisha Kashini Devi AUBEELUCK-THECKA	2	1,870	-	-
4	Mrs Vidoula RAMKURRUN MOHUNGGOO	1	935	-	-
	Ms Daveena JUGROOP	7	6,545	2	2,081
	Mrs Daphne MEUNIER	7	6,545	3	2,568
5	Mr. Nemraj DOOKY	19	17,765	10	8,560
6	Mr Mervyn COURTAUD	16	14,960	11	9,785
7	Mr Mohammad Aadil NAUTHOO	10	9,350	1	856
8	Mr Manogaren THIRPATHEE	2	1,870	-	-
	Mr Waman Kumarsingh BALGOBIN	5	4,675	5	6,125
9	Ms Sarah DUMAINE	2	1,870	-	-
	Mr Mohammad Ali Tawiq DAMREE	1	935	-	-
	Mr Rajesh APPANNAH	5	6,430	-	-
	Mr Yatranand ROPON	1	1,286	-	-
	Mr Manicum Pillay VALAYDON	7	9,002	2	2,450
	Mr Doobrajsingh ADJODHA	6	7,716	3	3,675

7.3.5 ATTENDANCE OF OTHER SUB-COMMITTEE MEMBERS FOR FINANCIAL YEAR 01 JUL 2024 – 30 JUN 2025

	Name	Number of Sub- Committee attended	Amount Paid
1	Mrs Prerna REEGA JHAURY	4	2,584
2	Mr Dev Prakash FOWDUR	5	3,230
3	Mrs Hitisha Devi GOPAUL GANGOOSINGH	4	2,584
4	Mr Aniketh DANHAWOO	5	3,230
5	Mrs Soomintra Kumari NUNOO	2	1,712
6	Mrs Kalyanee JODHUN	2	1,712
7	Mr V. CONAHYE	5	4,280

7.3.6 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 was paid Rs 1,225 per sitting and members Rs 856 per sitting. The Secretary of Sub Committee was paid Rs 646 per sitting.

The Secretary was paid a monthly allowance of Rs 5882 for the management of the council and Rs 5000 for the management of the Revamping Project and a fee of Rs 1286 per sitting for Executive Committee and Rs 646 per sitting for Sub-Committee.

7.4 RISK MANAGEMENT, INTERNAL CONTROL AND INTERNAL AUDIT

7.4.1. 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.

7.4.2 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.

7.4.3 FOREIGN EXCHANGE RISK

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

7.4.4 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.

7.4.5 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.



7.5 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,



ACTIVITIES

JULY 2024 TO JUNE 2025



2024

JULY

- Esports Qualifiers
- Regional Meeting to SADC Protocol in Angola from 03 July to 05 July 2024 attended by 2 RYC Members
- Indoor Games Competition in collaboration with JCI Quatre Bornes
- Youth Mentoring Programme



20
24

AUGUST

- La Cuisine Zens
- Coastal Walk
- Volleyball Training
- Live Football Match in different Youth Hubs



20
24

SEPTEMBER

- Launch of the Foundation for a Drug-Free World Mauritius Chapter organised by NYC Youth Animators in collaboration with the Yeshua Fellowship
- Workshop on Drug Awareness
- Participation of NYC in World Walking Day



20
24

OCTOBER

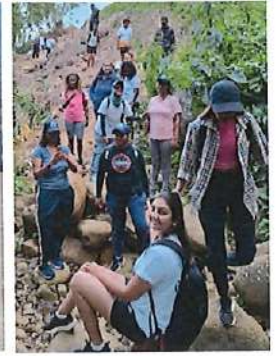
- Participation of 1 NYC Executive Member, 3 NYC Staff and 3 RYC Member in 17th Global Youth Peace Fest - GYPF 2024, September 30 - October 2, 2024 at Peace-City Chandigarh in India
- Opening of Roche Bois / Kennedy Youth Hub
- Zumba sessions



20
24

NOVEMBER

- Hiking
- Fun Day
- Signing Ceremony between the Embassy of Japan and Rodrigues Regional Youth Council



20
24

DECEMBER

- Youth Camp
- Esports and Movie Night
- Cross Country



20
25

JANUARY

- RYC Port Louis: Light of Hope / Domino Tournament / Mehendi Application
- Map Your Dreams 2025 / Team Building – Youth Animateur



20
25

FEBRUARY

- Fun Day / Weekly Activities / Sports Day by Youth Animateurs



20
25

MARCH

- Self defense course by Youth Animateur
- Courtesy visit of the National Cadet Corps of India



20
25

APRIL

- Table Tennis / PS5 Competition / Rolling the Dice / Drop In / Beach Games by Youth Animateurs
- Beach clean up and nature walk activity organised by Gutsy Dodos and Grand Port Regional Youth Council in collaboration with the National Youth Council



20
25

MAY

- Extraordinary Meeting of the National Youth Councils and Equivalent National Coordinating Mechanisms on the Comprehensive Reform Agenda of the Pan African Union attended by 1 NYC Executive Member from 03 to 06 May 2025 in Ouagadougou Burkina Faso
 - RYC Port Louis in collaboration with RYC Flacq &
 - RYC Riviere Du Rempart : Hiking & Community Disaster Youth Resilience Program 2025
- Weekly Activities by Youth Animateurs



20
25

JUNE

- Fort Boyard Fun day with Polytechnic Mt Blanche in Collaboration with Mt Blanche Youth Hub
- Weekly Activities by Youth Animateurs
- RYC Members, NYC Youth Animators received Certificate in Youth Development Programme by the University of Mauritius
- Walk Against Drug in collaboration with MYS and Friendship Grower's Association



9. STRATEGIC DIRECTION

For the Financial year 2024/25, the following actions have been implemented:

The National Youth Council is transforming Youth Centres into Modern Youth Hubs as follows :Barkly, Bambous, Chemin Grenier, Flacq, Florida, Malherbes, Pamplémousses, Rivière du Rempart, Tamarin & Trefles.

The National Youth Council has sustained 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 Award 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 activities and projects in respective regions.
- Sustaining Activities in Youth Hubs.



Mr S. Chellapermal
Chairperson

Mr R. Contavadoo
Executive Committee Member



FINANCIAL STATEMENTS



BALANCE SHEET



INCOME STATEMENT



CASH FLOWS



EQUITY

NATIONAL YOUTH COUNCIL
Statement of Financial Position
as at 30 June 2025

		Year Ended 30 June 2025 Rs	Year Ended 30 June 2024 Rs
ASSETS	Notes		
Current assets			
Cash and cash equivalents	5	1,346,602	824,323
Receivables from exchange transaction	6	8,943,248	144,500
		<u>10,289,850</u>	<u>968,823</u>
Non-current assets			
Intangible Assets	7(b)	462,572	680,250
Property, plant and equipment	7(a)	3,736,082	2,127,462
		<u>4,198,654</u>	<u>2,807,712</u>
TOTAL ASSETS		<u>14,488,505</u>	<u>3,776,535</u>
LIABILITIES			
Current liabilities			
Payables	8	11,234,257	5,984,782
Employee benefits	9	18,176	29,040
Total Current Liabilities		<u>11,252,433</u>	<u>6,013,822</u>
Non Current Liabilities			
Employee benefits	10	353,385	335,682
		<u>353,385</u>	<u>335,682</u>
TOTAL LIABILITIES		<u>11,605,818</u>	<u>6,349,504</u>
NET ASSETS		<u>2,882,687</u>	<u>(2,572,969)</u>
EQUITY			
General fund		2,882,687	(2,572,969)
		<u>2,882,687</u>	<u>(2,572,969)</u>

Approved by the Board on 31 October 2025 and signed on its behalf by :


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




Committee Member
Rushin Contavado

NATIONAL YOUTH COUNCIL
Statement of Financial Performance
For the year ended 30 June 2025

	Notes	Year Ended 30 June 2025 Rs	Year Ended 30 June 2024 Rs
Revenue			
Revenue from non-exchange transactions	20		
Government Grant		4,155,608	2,539,996
National Resilience Fund - Youth Development Programme		18,500,000	18,554,839
Upgrading of Youth Centres		61,264,950	59,800,651
Revenue from exchange transactions			
Miscellaneous receipts	14	54,198	297,590
Total Revenue		83,974,756	81,193,076
Expenses			
Administrative expenses	11	17,552,278	12,444,083
Operating expenses	12	2,087,020	7,642,226
Revamping of Youth Centres	13	58,879,802	56,163,636
Total Expenses		78,519,100	76,249,945
Surplus for the year		5,455,656	4,943,131

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

NATIONAL YOUTH COUNCIL
Cash Flow Statements
For the year ended 30 June 2025

	Year Ended 30 June 2025 Rs	Year Ended 30 June 2024 Rs
Cash flow from Operating Activities		
(Deficit) / Surplus for the year	5,455,656	4,943,131
Non-Cash Movements		
Depreciation and Amortisation	872,655	616,911
Adjustment for Intangible assets		(194,583)
Net Cash flow from Operating Activities	6,328,310	5,365,459
Working Capital Changes		
Increase/(Decrease) in trade and other payables	5,249,475	(3,434,634)
Decrease/(Increase) in trade and other receivables	(8,798,748)	(144,500)
Increase in Employee Benefits	6,839	60,594
Net cash flow from Operating Activities	2,785,875	1,846,919
Cash flow from Investing Activities		
Addition to Non current assets	(2,263,596)	(1,899,233)
Net cash flow from Investing Activities	522,279	(52,313)
Cash and cash equivalents at 1 July 2024	824,324	876,637
Cash and cash equivalents at 30 June 2025	1,346,602	824,324

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 2025

	General Fund
	Rs
Balance as at 1 July 2023	(7,321,516)
Adjustment for Intangible assets	(194,583)
Surplus for the year ended 30 June 2024	4,943,131
Balance as at 30 June 2024	<u>(2,572,968)</u>
Surplus for year ended 30 June 2025	5,455,656
Balance as at 30 June 2025	<u><u>2,882,687</u></u>

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

Page 4

NATIONAL YOUTH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
For the year ended 30 June 2025

Statement of Comparison of Budget and Actual amount for the year ended 30 June 2025

	Revised Estimates Rs	Actual Amount Rs	Performance Difference Rs	Remarks
Revenue				
Grant from Government	4,800,000	4,155,608	644,392	
Expenses				
Staff cost	600,000	771,140	(171,140)	Interbank transfer
Office expenses	2,600,000	2,729,252	(129,252)	Interbank transfer
Youth projects and assistance	1,600,000	1,655,008	(55,008)	Interbank transfer
	4,800,000	5,155,400	(355,400)	
Youth Development Programme				
Grant from Government	18,500,000	18,500,000	0.00	
Expenses				
Operating expenses	500,000	665,223	(165,223)	
Staff cost	9,500,000	11,845,981	(2,345,981)	Interbank transfer
Youth Projects	5,700,000	6,136,955	(436,955)	
Vehicle & Equipment	2,800,000	2,246,521	553,479	
	18,500,000	20,894,680	(2,394,680)	
Upgrading of Youth Centres				
Grant from Government	25,000,000	61,264,950	(36,264,950)	
Expenses				
Upgrading of Youth centres	23,800,000	52,108,007	(28,308,007)	
Project Manager fees	1,200,000	361,014	838,986	
	25,000,000	52,469,021	(27,469,021)	

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

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 Financial Statements cover the financial year from 1 July 2024 to 30 June 2025.

(ii) Authorisation date

The financial statements were authorised for issue on 30.10.2025 by the Board.

(iii) Basis of Preparation

The financial statements have been prepared in accordance with International Public Sector Accounting Standards (IPSASs), as set forth 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 2025.

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.

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 Risk Management Policies

Financial Risks

The NYC is not much exposed to financial risks. It does not use significant derivative financial instrument to hedge risk exposures.

Credit risk

NYC is not exposed to credit risk

Currency risk

NYC is not exposed to any currency risk

2.8 New Standards Issued but Not Yet Effective

The following IPSAS standards have been issued but are effective for periods starting on or after 1 January 2025 and 2026. They are not expected to have a material impact on the NYC's financial Statements for the financial year ending on 30 June 2025.

NATIONAL YOUTH COUNCIL

Notes to the Financial Statements

For the year ended 30 June 2025

IPSAS	Effective date
IPSAS 44 - Non-Current Assets held for sale and discontinued operations	1 January 2025
IPSAS 45 - Property, Plant and Equipment	1 January 2025
IPSAS 46 - Measurement	1 January 2025
IPSAS 47 - Revenue	1 January 2026
IPSAS 48 - Transfer Expenses	1 January 2026
IPSAS 49 - Retirement Benefit Plans	1 January 2026

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

2.9 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.

2.10 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
Vehicles	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.

2.11 Trade and other receivables.

Trade and other receivables are stated at their nominal amounts.

2.12 Trade and other payables

Trade and other payables are stated at their nominal amounts.

2.13 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.

2.14 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.

2.15 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 2025

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

2.16 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 2024 to 30 June 2025. 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 2025	Year Ended 30 June 2024
	Rs	Rs
Cash in hand	2,340	8,845
Cash at bank	1,344,262	815,478
	<u>1,346,602</u>	<u>824,323</u>

6. Receivables/Prepayment

	Rs	Rs
Grant (Receivable)	8,921,126	136,000
Insurance of Vehicle (Prepayment)	22,122	8,500
	<u>8,943,248</u>	<u>144,500</u>

NATIONAL YOUTH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
For the year ended 30 June 2025

7(a) Property, plant and equipment

	Furniture	Computer equipment	Office equipment	Motor Van	Total
	Rs	Rs	Rs	Rs	Rs
Cost					
At 1 July 2024	218,581	602,470	437,645	1,696,370	2,955,066
Additions during the year	109,746	185,380	108,465	1,860,005	2,263,596
At 30 June 2025	328,327	787,850	546,110	3,556,375	5,218,662
Accumulated Depreciation					
At 1 July 2024	66,874	361,482	229,610	169,637	827,603
Charge for the year	32,833	157,570	108,937	355,638	654,977
At 30 June 2025	99,707	519,052	338,546	525,275	1,482,580
Carrying Amount					
At 30 June 2025	228,620	268,798	207,564	3,031,101	3,736,082
At 01 July 2024	151,707	240,988	208,035	1,526,733	2,127,463

7(b) Intangible Assets

Cost

At 1 July 2024	1,088,389
Additions during the year	
At 30 June 2025	1,088,389

Amortisation

At 1 July 2024	408,139
Charge for the year	217,678
At 30 June 2025	625,817

Carrying Amount

At 30 June 2025	462,572
At 01 July 2024	680,250

Depreciation charged for the year 30 June 2025

PPE	654,977
Intangible assets	217,678
	872,655

NATIONAL YOUTH COUNCIL
Notes to the Financial Statements
For the year ended 30 June 2025

8 Trade and other payables

	Year Ended 30 June 2025	Year Ended 30 June 2024
	Rs	Rs
Audit fees	90,000	45,000
Accounts fees	52,900	52,900
Committee fees	79,725	219,759
Revamping of Youth Centres	10,712,359	4,833,543
Office equipment	8,280	
PAYE/TDS - MRA	164,690	
Utilities	20,213	
Rent	20,000	
Motor vehicle expenses		35,692
Project Manager fees		705,600
Salaries & allowances	44,889	24,290
NYC Activities	41,200	67,998
	11,234,257	5,984,782

9 Employee Benefits - Short term

	Rs	Rs
Provision for Sick leave	10,097	9,591
Provision for Passage benefit	8,079	19,449
	18,176	29,040

10 Employee Benefits - Long term

	Rs	Rs
Provision for vacation leave	194,362	184,625
Provision for sick leave	159,023	151,057
	353,385	335,682

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

11 Administrative expenses

	Year Ended 30 June 2025	Year Ended 30 June 2024
	Rs	Rs
Salaries and allowances	11,500,981	7,279,153
Employee benefits	44,430	68,912
Pension Contribution - SICOM	49,187	52,788
Fees to Committee members	559,474	1,691,448
Audit fee	45,000	45,000
Account fee	52,900	52,900
Printing , Postage and stationery	185,164	237,840
Refreshments	18,279	31,462
Travelling	1,046,887	188,102
Security services	999,979	426,655
Utilities	493,777	339,333
Financial expenses	20,078	18,232
Rent	136,000	90,000
Repairs and maintenance	8,654	17,836
Motor vehicles expenses	264,541	141,959
Incidentals and office expenses	314,997	309,665
Pay As You Earn / TDS (MRA)	902,044	835,888
Cleaning expenses	37,252	
Depreciation and amortisation	872,655	616,911
	17,552,278	12,444,083

12 Operating expenses

	Rs	Rs
Projects - National Youth Council	1,174,148	6,354,584
Projects - Regional Youth Council	904,247	1,172,642
Assistance to Youth Organisations	8,625	115,000
	2,087,020	7,642,226

13 Revamping of Youth Centres

	Rs	Rs
Upgrading works at Youth Centres & YDP	58,518,788	54,279,204
Survey, research & project management fees	361,014	1,884,432
	58,879,802	56,163,636

14 Miscellaneous Receipts

This comprise of Stale cheques written back to Cash Book

15 General fund

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

16 Related Parties Transaction

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

17 Contingent Liabilities

For the year ended 30 June 2025 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.

18 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.

19 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.

20 Budget Estimates

Figures based on NYC Special Executive Committee minutes dated 10 June 2024



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