

1. The Organisation

Enn Rev Enn Sourir (the 'Organisation') is a Non-Governmental Organisation (NGO). It has been set up and registered under the Registrar of Association. Its mission is to provide financial support to children in Mauritius and in Rodrigues who need medical treatment and whose parents or guardian face financial difficulties.

The registered address of the Organisation is 50 Alma Street, Vallee Pitot, Port Louis, Mauritius.

The Organisation is active on social media and so far, it has more than 47,000 followers on Facebook.

2. The members

The membership is open to the public at large. However, adhesion to the membership is at the discretion of the Chief Executive Officer ('CEO'), Mr. Karan Juglall, who has the authority to add someone to the list. There is a common space for communication on WhatsApp where all the members are kept up to date through WhatsApp messages.

3. The executive members

The Board has been set up and it comprises of the following:

President	Vice-President
Secretary	Vice-Secretary
Treasurer	Vice-Treasurer
Auditor 1	Auditor 2
Advisor	

The Board do meet at least once annually. During the annual meeting, the Board members have vested all the powers onto the Chief Executive Officer ('CEO') to make any decision and to execute same which is in the best interest of the Organisation and of the child under care.

Alike the group of members, whenever required, the CEO uses a similar platform on WhatsApp to seek approval from the executive members.

4. The Chief Executive Officer

The Chief Executive Officer is himself the Founder of *Enn Rev Enn Sourir*. He is involved in the day - to - day running of the Organisation.

5. The panel of doctors

There is a panel of doctors that is closely linked to *Enn Rev Enn Sourir*. They are in a common group to communicate on WhatsApp with the CEO too. Advices on medical treatments are sought from the panel of doctors and communication is often through messages on WhatsApp.

6. Agreed upon procedures report

Purpose of this Agreed-Upon Procedures Report and Restriction on Use and Distribution

Our report is solely for the purpose of assisting **Enn Rev Enn Sourir** (the 'Organisation') in determining whether the operation mandi of the Organisation is compliant with its policies, and hence this report may not be suitable for another purpose. This report is intended solely for **Enn Rev Enn Sourir** and should not be used by or distributed to, any other parties.

Responsibilities of the Engaging Party

The Organisation has acknowledged that the agreed-upon procedures are appropriate for the purpose of the engagement.

The Organisation is responsible for the subject matter on which the agreed upon procedures are performed.

Practitioner's Responsibilities

We have conducted the agreed-upon procedures engagement in accordance with the International Standard on Related Services (ISRS) 4400 (Revised), *Agreed-Upon Procedures Engagements*. An agreed upon procedures engagement involves our performing the procedures that have been agreed with the Organisation, and reporting the findings, which are the factual results of the agreed-upon procedures performed. We make no representation regarding the appropriateness of the agreed-upon procedures.

This agreed-upon procedures engagement is not an assurance engagement. Accordingly, we do not express an opinion or an assurance conclusion.

Professional Ethics and Quality Control

We have complied with the ethical independence requirements throughout this engagement.

Our firm applies International Standard on Quality Control (ISQC) Quality Control for Firms that perform Audits and Reviews of Financial Statements, and Other Assurance and Related Services Engagements, and accordingly, maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

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Founded March 2017

6. Agreed upon procedures report (continued)

Procedures and findings

We have performed the procedures described below

Observation	Recommendation
The Human Capital It is noted that the Organisation has hired an additional staff in support of the CEO, who was previously involved extensively in all of the Organisation's daily activities.	The recruitment of the support staff is welcomed. However, a well-documented job design and job description for the staff will define the tasks to be carried out and the responsibilities as well.
We have noted that the Executive Members have vested all the powers onto the CEO to execute the decisions. We also understand that all major decisions are approved by the Executive Members through messages on mobile phones.	Even though the approval policy do exist, it would be recommended to put in place a formal policy of approval of major decisions.
Payroll Mr. Karan is the employee of the Association. However, neither <i>Enn Rev Enn Sourir</i> nor Mr Karan are registered with the MRA, both as employer and employee.	We would recommend that a formal contract of employment is put in place and that the necessary procedures are undertaken to formalise the employment of Mr. Karan and submit the necessary deductions to the authorities.
The Association has got as many as eleven bank accounts. Some of them are dormant with minimal balance.	We recommend that a specific bank account is held for each activity, for example, donation, CSR from corporates, 1 specific account for 1 virtual major financier, 1 account for payment to a specific clinic, etc.
Advertising The Organisation makes extensive use of the Facebook platform as promotion to raise funds and other informative purposes. The related costs as of November is almost Rs, 240,000 paid in various tranches of Rs, 5,000 from the various bank accounts. However, apart from the discretion of the CEO, there is no policy in place to determine the basis and quantum to be paid.	We recommend that a clear cut policy is put in place with approval procedures. Moreover, we recommend that payment is made is a systematically way through a specific bank account.
Projects We understand from Mr. Karan that there are various projects for raising funds in the pipeline, like for example, arranging for a concert with international stars, however, given of the current Covid-19 pandemic, there is a halt in the progress with regard to the various projects.	However, so far there are no documentary evidence of how far the projects have progressed. This may be due to the human capital factor as described above.

Else, we were satisfied with the cash flow management of the Organisation.

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7. The financials

The Income and Expenditure of Enn Rev Enn Sourir for the year 31 December 2021 is as below:

	Year ended 31 December 2021 Rs.	Year ended 31 December 2020 Rs.
Income		
Public donation	12,854,630	6,897,050
Donation from corporates	5,900,175	977,201
Surplus from sale of T-Shirts	57,956	66,786
Total income	18,812,761	7,941,037
Expenses		
Medical expenses (Note b)	(15,047,001)	(8,208,439)
Salary and allowances	(636,000)	(398,000)
Office and other expenses	(135,552)	(112,451)
Promotional expenses	(405,023)	(54,550)
Cost of T-Shirts	(89,203)	-
Bank charges	(47,233)	(8,451)
Total expenditure	(16,360,012)	(8,781,891)
Surplus/(deficit) for the year	2,452,749	(840,854)

The Statement of Assets and Liabilities of Enn Rev Enn Sourir as at 31 December 2021 is as below:

	31 December 2021 Rs.	31 December 2020 Rs.
Assets		
Computer equipment: <i>i-pad & laptop</i>	51,110	34,290
Website	196,000	-
Cash at bank (Note a)	2,623,149	1,373,649
	2,870,259	1,407,939
Reserves and liabilities		
Reserves	2,463,221	10,472
Amount due to Wellkin Hospital (Note c)	407,038	1,397,467
	2,870,259	1,407,939

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7. The financials (Continued)

(a) Cash at bank

There are 11 bank accounts that are held by the Organisation with the Mauritius Commercial Bank Limited. The balances of each of the bank accounts at the reporting date were as below:

Bank account No.	Purpose	31-Dec-21 Rs.	31-Dec-20 Rs.
000445241977	Main account	1,620,122	170,361
000446714666	Account to receive donation	120,643	173,853
000447982168	Account to receive donation	14,662	(70)
000447982157	Account to receive donation	225,213	113,071
000447982141	Account to receive donation	309,901	130,111
000447982176	Account to receive donation	3,599	(70)
000447982133	Account to receive donation	1,913	324,207
000446714690	Account to manage office expenses	8,314	2,005
000446714704	Account to manage our staff salary	286,523	277,849
000446714747	Account to manage of sale of T-shirts	11,145	39,111
000446714739	Account to manage fund from projects	21,114	143,221
Total		2,623,149	1,373,649

(b) Medical expenses

Details of the medical expenses are as below.

	31-Dec-21 Rs.	31-Dec-20 Rs.
Amount paid incurred towards Wellkin Hospital	4,945,320	5,076,841
Amount owed to Wellkin Hospital (Note 7c)	407,038	1,397,467
Amount incurred towards overseas Hospital	8,307,592	1,400,625
Accommodation overseas & Air tickets	1,151,621	251,312
Pocket money on overseas treatment	194,000	30,000
Other local expenses	41,430	52,194
Total	15,047,001	8,208,439

The medical expenses incurred on overseas treatment has been significant when compared to the previous year, especially with India due to the global pandemic of Covid -19.

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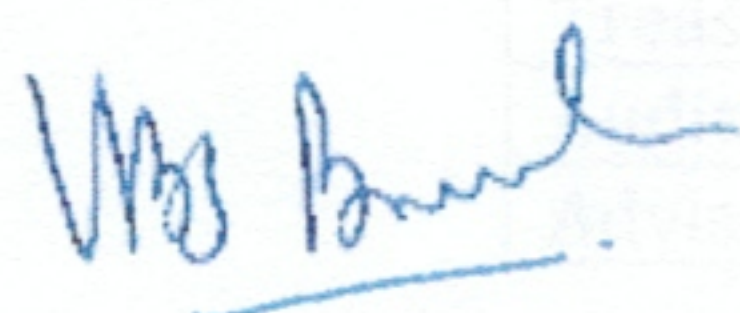
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7. The financials (Continued)

(c) Amount due to Wellkin Hospital

The amount due to Wellkin Hospital was on behalf of the following patients.

PATIENT	Rs.
SHANVI APPADOO	150,140
MUHAMMAD ALI HUSSEIN ZEHAAN ROSSAYE	1,200
NIDHI SEEWOOLALL	99,431
PRAVEENA RAMSURRUN	104,276
LEO LANFRAY	17,650
TUSHAAN KALEECHURN	34,341
	407,038




Khemraz Boodhoo, FCCA
Licensed by FRC

VBS Business Services

Chartered Certified Accountants

Port – Louis, Mauritius

Date: 28-March-2022

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