

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 59,000 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

6. Agreed upon procedures report (Continued)

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.

Procedures and findings

We have performed the procedures described below

Observation	Recommendation
<p>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.</p>	<p>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 in order to avoid any unnecessary staff issues.</p>
<p>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.</p>	<p>Even though the approval policy does exist, it would be recommended to put in place a formal policy of approval of major decisions. We therefore suggest that the powers are vested in at least two different members of the association; such as the CEO; and the other should be an independent member outside the list of the executive’s members for the purpose of transparency and control.</p>

<p>The Association has got as many as twelves (12) bank accounts as at 31 December 2022; compared to the year 2021 (11 bank accounts); However, there are some accounts of them which are dormant with minimal balances.</p>	<p>Based on our recommendation from last year 2021, the association has considered the opening of the separate accounts to maintain specific activity for the purpose of control and proper allocation of receipts & Expenditures. As per the recommendation from last year; it seems that some bank accounts are dormant and it will never be used in operation. Hence, it is advisable to proceed with the closure to avoid being incurring additional bank charges.</p>
<p>The Organisation makes extensive use of the Facebook platform as promotion to raise funds and other informative purposes. However, apart from the discretion of the CEO, there is no policy in place to determine the basis and quantum to be paid.</p>	<p>We recommend that a clear-cut policy is put in place with approval procedures. Moreover, we recommend that payment is made in a systematically way through a specific bank account rather than using different bank accounts. Apart from the above, the advertising costs for the year 2022 has increased significantly from Rs. 405,023 to Rs. 1,750,306. However, this is also explained by the by significant increase in the donations received for the year 2022 of Rs. 30,987,487 compared to Rs. 18,812,761 representing an increase in funding of 65%.</p>
<p>Projects We understand from Mr. Karan that there are various projects for raising funds in the pipeline,</p>	<p>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.</p>

7. The financials

The Income and Expenditure of Enn Rev Enn Sourir for the year 31 December 2022 is as below:

	Year ended 31 December 2022 Rs.	Year ended 31 December 2021 Rs.
Income		
Public donation	25,285,262	12,854,630
Donation from corporates	5,687,204	5,900,175
Surplus from sale of T-Shirts	15,021	57,956
Total income	<u>30,987,487</u>	<u>18,812,761</u>
Expenses		
Medical expenses (Note b)	(25,949,057)	(15,047,001)
Salary and allowances	(1,278,717)	(636,000)
Office and other expenses	(359,325)	(135,552)
Promotional expenses	(1,750,306)	(405,023)
Other expenses	(83,183)	(89,203)
Bank charges	(66,008)	(47,233)
Total expenditure	<u>(29,486,596)</u>	<u>(16,360,012)</u>
Surplus for the year	<u>1,500,891</u>	<u>2,452,749</u>

7. The financials (Continued)

The Statement of Assets and Liabilities of Enn Rev Enn Sourir as at 31 December 2022 is as below:

	31 December 2022 Rs.	31 December 2021 Rs.
Assets		
Computer equipment: <i>i-pad & laptop</i>	129,656	51,110
Website	156,800	196,000
Cash at bank (Note a)	<u>4,796,872</u>	<u>2,623,149</u>
	5,083,328	2,870,259
Reserves and liabilities		
Reserves	3,964,111	2,463,221
Amount due to Wellkin Hospital (Note c)	<u>1,119,217</u>	<u>407,038</u>
	5,083,328	2,870,259

(a) Cash at bank

There are 22 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-22 Rs.	31-Dec-21 Rs.
000445241977	Main account	1,582,211	1,620,122
000446714666	Account to receive donation	22,805	120,643
000447982168	Account to receive donation	44,269	14,662
000447982157	Account to receive donation	14,123	225,213
000447982141	Account to receive donation	32,010	309,901
000447982176	Account to receive donation	16,006	3,599
000447982133	Account to receive donation	154,789	1,913
000446714690	Account to manage office expenses	95,092	8,314
000446714704	Account to manage our staff salary	113,860	286,523
000446714747	Account to manage of sale of T-shirts	25,959	11,145
000446714739	Account to manage fund from projects	103,719	21,114
000446714712	Account to receive donation	1,000	0
000449513998	Account to receive donation	47	0
000449513987	Account to receive donation	1,721,169	0
000449513971	Account to receive donation	3,730	0
000449513963	Account to receive donation	56,468	0
000449513955	Account to receive donation	226,551	0
000449513947	Account to receive donation	70,667	0
000449513939	Account to receive donation	64,029	0
000449513920	Account to receive donation	432,384	0
000449513912	Account to receive donation	12,991	0
000449513904	Account to receive donation	2,993	0
Total		4,796,872	2,623,149

7. The financials (Continued)

(b) Medical expenses

Details of the medical expenses are as below.

	31-Dec-22	31-Dec-21
	Rs.	Rs.
Amount paid incurred towards Wellkin Hospital	9,498,623	4,945,320
Amount owed to Wellkin Hospital (<i>Note 7c</i>)	1,119,217	407,038
Amount incurred towards overseas Hospital	11,658,757	8,307,592
Accommodation overseas & Air tickets	2,819,124	1,151,621
Pocket money on overseas treatment	842,703	194,000
Other local expenses	10,633	41,430
Total	25,949,057	15,047,001


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.

(c) Amount due to Wellkin Hospital

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

PATIENT	Rs.
Child CHERYLIE CLAIRE JOZY ANN MAHALUTCHMOODOO OLIVER	155,384
GIRISH BAICHOO	10,000
IGNACIO DOORBIJOWAH	149,981
KEVISHA JEEHA	187,258
KYLE RUHAAN DYALL	78,219
ANDERS AYMERON JULIE	72,084
JEAN EMMANUEL ETHAN JABABA	2,400
LEYSH GROODOYAL	48,903
NOOR MUHAMMAD BIN TAARIK CARAMUTH	5,730
STAN ROSIERE	60,960
TERRY EMMANUAL LOUISE	28,751
CHISTIANA FRANCESCA ACHILLE	106,466
ESTRELLA GOURA	1,752
KEYLA SHANAYA NOELIA SAMYNADEN	106,032
SHANVI APPADOO	15,432
NIVEK GOVIND	2,400
YURI CASSY	87,465
TOTAL	1,119,217




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