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 71,000 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 provide an overview.

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

6. Agreed upon procedures report (Continued)

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 in order to avoid any unnecessary staff issues.
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 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.
The Association has got as many as twenty-two (22) bank accounts with the Mauritius Commercial Bank (MCB) as at 31 December 2023; However, there are some accounts of them which are dormant with minimal balances to cater for bank charges.	Based on our recommendation from last year 2022, 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.
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.	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.
Projects **Paediatric Cancer Scheme** The Organisation has received the letter of acceptance for the project related to the paediatric Cancer Scheme. The organisation is involved in the case management, prevention and to improve the overall the scheme.	Based on the new project related to the Paediatric Cancer Scheme; it is recommended that the organisation reinforce its human capabilities by employing more qualified staffs; designed a separate branch for this project such as maintaining a separate bank accounts for the allowance that the staffs are going to receive as part of the monitoring of the project.

7. The financials

The Income and Expenditure of Enn Rev Enn Sourir for the year 31 December 2024 is as below:

	Year ended 31 December 2024 Rs.	Year ended 31 December 2023 Rs.
Income		
Public donation	**17,858,363**	15,634,278
Donation from corporates	**6,630,376**	2,698,879
Grant from government	**18,888,899**	250,000
Waiver of payables (Welkin)	**-**	380,155
Surplus from sale of T-Shirts	**-**	-
Total income	**43,377,638**	18,963,312
Expenses		
Medical expenses (Note b)	**(27,618,311)**	(14,587,954)
Salary and allowances	**(7,073,178)**	(2,449,352)
Office and other expenses	**(673,799)**	(268,765)
Promotional expenses	**(2,788,429)**	(1,156,898)
Production awareness cost	**(13,771,385)**	(1,053,391)
Other expenses	**(125,971)**	(18,520)
Bank charges	**(65,656)**	(48,161)
Total expenditure	**(52,116,729)**	(19,583,041)
Deficit for the year	**(8,739,091)**	(619,729)

The Statement of Assets and Liabilities of Enn Rev Enn Sourir as at 31 December 2024 is as below:

	31 December 2024 Rs.	31 December 2023 Rs.
Assets		
Computer equipment: *i-pad & laptop*	**760,616**	97,242
Website	**94,080**	117,600
Cash at bank (Note a)	**3,597,928**	3,129,541
	4,452,624	3,344,383
Reserves and liabilities		
Reserves	**(5,394,706)**	3,344,383
Amount due to Local & Overseas Hospitals (Note c)	**9,847,330**	-
	4,452,624	3,344,383

7. The financials (Continued)

(a) Cash at bank

There are 42 bank accounts that are held by the Organization with the Mauritius Commercial Bank Limited. The balances of each of the bank accounts at the reporting date were as below:

		31-Dec-24	31-Dec-23
Bank account No.	**Purpose**	**Rs.**	Rs.
000445241977	Main account	**946,568**	465,192
000446714666	Account to receive donation	**145,087**	227,050
000447982168	Account to receive donation	**34,089**	139,768
000447982157	Account to receive donation	**149,572**	5,622
000447982141	Account to receive donation	**112,318**	7,097
000447982176	Account to receive donation	**6,107**	91,307
000447982133	Account to receive donation	**135,206**	46,721
000446714690	Account to manage office expenses	**56,422**	7,719
000446714704	Account to manage our staff salary	**35,936**	94,760
000446714747	Account to manage of sale of T-shirts	**96,179**	25,752
000446714739	Account to manage fund from projects	**119,820**	109,062
000446714712	Account to receive donation	**1,000**	1,000
000449513998	Account to receive donation	**35,684**	182,737
000449513987	Account to receive donation	**126,451**	312,725
000449513971	Account to receive donation	**81,089**	333,899
000449513963	Account to receive donation	**38,746**	31,299
000449513955	Account to receive donation	**34,653**	18,840
000449513947	Account to receive donation	**30,733**	6,200
000449513939	Account to receive donation	**58,507**	64,984
000449513920	Account to receive donation	**153,163**	506,117
000449513912	Account to receive donation	**63,233**	172,245
000449513904	Account to receive donation	**64,952**	279,445
000452592011	Account to receive donation	**210,081**	-
000452592348	Account to receive donation	**69,112**	-
000452592445	Account to receive donation	**92,009**	-
MCB 000452592488	Account to receive donation	**97,482**	-
MCB 000452592399	Account to receive donation	**40,566**	-
MCB 000452592585	Account to receive donation	**105,470**	-
MCB 000452592615	Account to receive donation	**53,962**	-
MCB 000452592763	Account to receive donation	**27,923**	-
MCB 000452592844	Account to receive donation	**8,502**	-

7. The financials (Continued)

(a) Cash at bank

MCB 000452592968	Account to receive donation	**3,135**	-
MCB 000452593026	Account to receive donation	**44,114**	-
MCB 000452593042		**17,872**	-
MCB 000452593077		**26,872**	-
MCB 000452593131		**106,930**	-
MCB 000452593166		**22,420**	-
MCB 000452593174		**41,279**	-
MCB 000452593204		**14,799**	-
MCB 000452593212		**31,947**	-
Total		**3,597,928**	3,129,541

(b)Medical expenses

Details of the medical expenses are as below.

	31-Dec-24		31-Dec-23
	Rs.		Rs.
Amount paid incurred towards WELLKIN HOSPITAL	**14,827,475**		6,297,790
Amount incurred towards OVERSEAS HOSPITAL	**8,826,705**		6,365,025
Accommodation overseas & Air tickets	**3,941,261**		1,425,421
Pocket money on overseas treatment	**-**		469,468
Other local expenses	**22,870**		30,250
Total	**27,618,311**		14,587,954

7. The financials (Continued)

(c) Amount due to Local and Overseas Hospitals

As at 31 December 2024, the total amount payable by the Organization ENN REV ENN SOURIR to the providers of the medical services are listed as follows:

1. WELLKIN HOSPITAL	Rs. 2,888,936.00
2. DARNE HOSPITAL	Rs. 543,535.00
3. MIOT HOSPITAL	Rs. 2,806,391.00
4. MANIPAL HOSPITAL	Rs. 1,016,323.00
5. FRANCE HOSPITAL	Rs. 1,555,000.00
6. ARTEMIS HOSPITAL	Rs. 407,578.00
7. AEGLE HOSPITAL	Rs. 629,564.00
Total	**Rs. 9,847,330.00**

As at 31 December 2024; the amount payable to the Local hospitals C-Care (Mauritius) amount to Rs. 3,432,472.00; and for the overseas hospitals, the amount payable is Rs. 6,414,858.00. (Refer to the table C above)

For and on behalf
VBS Business Services
Chartered Certified
Accountants Port – Louis,
Mauritius
Date: 04-April-2025