



NATIONAL WOMEN'S COUNCIL

DRAFT ANNUAL REPORT FOR THE PERIOD July 2021 to June 2022

Tel: (+230) 2173740

Fax: (+230) 2173972

Mail: nwc@govmu.org

Website: nwc.govmu.org

TABLE OF CONTENTS

Sn	Title	Page
1.	Foreword	3
	Corporate Governance Report	4
2.	Our Vision and our Mission	5
3.	Our Corporate Profile	6
4.	Corporate Governance	7-9
5.	Organisational Structure of the NWC	10
6.	Action Plan for 2021/2022	11-12
7.	Major Highlights for the year 2021/2022	13-15
8.	Other Achievements.....	16-22
9.	Strategic Plan of the NWC for 2022/2023.....	23-24
10.	Work Plan for 2022	25
11.	Financial Implications for the implementation of Strategies	26
12.	Financial Report	Annex 1

FOREWORD

The National Women's Council has the pleasure to present its Annual Report for the period July 2021 to June 2022 showcasing the main achievements of the Council during the period under review including its financial report.

The period 2021/2022 has been marked by the resumption of activities in all spheres of life across the island following the unprecedented episodes of the COVID-19 pandemic in 2019/2020 and 2020/2021.

Slowly but surely, collaboration with stakeholders regained momentum and the implementation of activities were facilitated as access to the public at large was possible, and in addition, outstations becoming operational.

One of the main achievements of the period 2021/2022 has been the modernisation of office infrastructure in terms of upgrading and expansion of office space, acquisition of IT equipment and the successful setting up of an Electronic Attendance System at the Council. The Council also initiated procedures for the set up of a PABX system to replace the existing analogue telephone system in the next financial year.

The resumption of activities also made it possible for the Council to finalise actions for the setting up of Regional Committees and the constitution of the Board as per the National Women's Council Act 2016 which were carried out successfully.

The Council extends its special thanks and gratitude to the continued dedication of the Board members, the unflinching efforts of the Council's Staff in difficult times and the valuable support of the members of Women's Associations and Regional Committees for their contribution in meeting the objectives of the Council.

CORPORATE GOVERNANCE REPORT

STATEMENT OF COMPLIANCE	
Name of Entity: National Women's Council	
Reporting Period: July 2021 to June 2022	
The National Code of Corporate Governance for Mauritius 2016 requires that all Boards should ensure that the reporting requirements on corporate governance are in accordance with the eight principles of the code. The National Women's Council, a body corporate, is committed as far as is possible to ensure compliance with the principles formulated in the code. As at date, the Council partly complies with the code and it is engaged to fully comply with same by the end of the FY 2025/2026. The Council adopts good governance practices in terms of business integrity, confidentiality, transparency and professionalism in developing and maintaining any project, programme or activity geared towards the fulfilment of its mandate. Moreso, the activities within the organisation are managed and administered ethically and with responsibility. The Board is responsible for: • The proper keeping of accounting records disclosing with reasonable accuracy, at any time, the financial position of the Council. • The preparation of financial statements is in accordance with IPSAS and the integrity of these financial statements and for the objectivity of any information presented therein.	
 A. Murachpersad-Lanfray (Mrs) Chairperson Board, National Women's Council	 I. B. Mooraby (Mrs) Member Board, National Women's Council

2.0 VISION AND MISSION

OUR VISION

Our Vision is that of a Republic of Mauritius where all women and men have equal rights and opportunities to shape society and their own lives. We work towards the promotion of women's empowerment for the attainment of gender equality.

OUR MISSION

Our Mission, as a non-sectarian corporate body is to work towards the social, economic and political empowerment of women, by adopting a Gender and Development approach. We work in partnership with other stakeholders that share the same objectives for the attainment of gender equality.

3.0 OUR CORPORATE PROFILE

3.1 Set up of the National Women's Council

The National Women's Council (NWC) is a body corporate established under the National Women's Council Act No.27 of 1985 and operates under the aegis of the Ministry of Gender Equality and Family Welfare. The Act was subsequently repealed and replaced by the National Women's Council Act of No.5 of 2016 with the following objects:

- promote women's empowerment and gender equality;
- ensure and promote the active participation of women in the social, economic and political fields in order to further their overall empowerment; and
- provide a platform for women to voice their needs, concerns and aspirations.

3.2 Composition of the Board of the NWC

Section 8 (Board) of the National Women's Council Act 2016 requires that the Council shall be administered and managed by a Board which shall consist of:

Sn	Representatives
(a)	A Chairperson who shall be a person committed to the cause of women's empowerment and gender equality, to be appointed by the Minister'.
(b)	The supervising officer or a representative of the Ministry.
(c)	A representative of the Ministry responsible for the subject of finance.
(d)	A representative of each of the 3 Regional Committees selected in accordance with subsection (6).
(e)	A representative of such body having objects similar to those of the Council as may be set up by the Rodrigues Regional Assembly.
(f)	4 other persons, with experience relating to social, economic or political empowerment of women, to be appointed by the Minister after consultation with such person as the Minister may determine.

SECTION 10 (COMMITTEES) OF THE NATIONAL WOMEN'S COUNCIL ACT 2026

As per **Section 10 (Committees)** of the National Women's Council Act 2016, the Board has set up Committees to assist the Council in the performance of its functions and the exercise of its powers, namely: Staff Committee; Finance Committee; and Project Committee.

4.0 CORPORATE GOVERNANCE

4.1 Chairperson and Members of the Board

For the period July 2021 to June 2022, the Board was set up per provision made under Section 8 (The Board) of the National Women's Council Act 2016. Six sittings of the Board were held as tabulated below:

S/N	NAME	PROFILE	Sitting
1.	Chairperson		
	Mrs. M. Bali (July/August 2021)	Head, Gender Unit Ministry of Gender Equality, Child Development and Family Welfare.	2/6
	Mrs. S. Saulick (August to June 2021)	Coordinator Ministry of Health and Wellness	4/6
2.	Mrs. D. Bootun Deputy Permanent Secretary (July 2021)	Representative of Ministry of Gender Equality, Child Development and Family Welfare.	1/6
	Mr. N. Lutchmadoo Deputy Permanent Secretary (August to Dec. 2021)	Representative of Ministry of Gender Equality, Child Development and Family Welfare.	3/6
3.	Miss P.M.R. Docile Firm Member	Representative Ministry of Finance and Economic Development.	4/6
	Mrs. V. Ujoodhaa Alternate Member		1/6
4.	Mrs. R. Nuseeb	Representative of Pamplémousses/Rivière du Rempart Regional Committee.	6/6
5.	Mrs. M. Jeetah	Representative of Moka/Flacq Regional Committee.	5/6
6.	Mrs. L. Frappier	Representative of Grand Port/ Savanne Regional Committee.	4/6
7.	Mrs S. Lowtoo	Representative of Port- Louis/ Plaines Wilhems/Black River Regional Committee.	1/6
8.	Mrs. L. Pierre Louis	Representative of Rodrigues Regional Assembly.	0/6
9.	Mrs. D. Jootun	Independent Member	3/6
10.	Mrs. B. N. Peroo	Independent Member	6/6
11.	Mrs. S. Ramdaursing	Independent Member	0/6
12.	Mrs. P. Boojwan (July/August 2021)	Independent Member (Resigned)	0/6
	Mrs. R. Mautadin (As from Sept. 2021)	Independent Member	3/6

4.2 Sittings of Committees for period July 2022 to June 2023

(i) The Staff Committee met once

Sn	Details	Name	23.11.21
(i)	Chairperson	Mr. A. Tackoory	✓
(ii)	Member 1	Mrs. M. Jeetah	✓
(iii)	Member 2	Mrs. D. Jootun	✓
(iv)	Secretary	Mrs. M. D. Luchoomun (HRO/SHRO: National Women's Council)	✓

(ii) The Finance Committee met twice.

Sn	Details	Name	23.07.21	07.01.21
(i)	Chairperson	Ms. P. Docile	✓	✓
(ii)	Member 1	Mr. N. Lutchmadoo	✓	✓
(iii)	Member 2	Mrs. L. Frappier	✓	✓
(iv)	Member 3	Mr. S. Oozageer (MFO: Ministry of Gender Equality and Family Welfare)	--	✓
(v)	Member 4	Mr. G. Meeatn (Programme Assistant, National Women's Council)	--	✓
(v)	Secretary	Mrs. S. Sewtohul (Accounts Officer, National Women's Council)	✓	✓

(iii) The Project Committee did not meet during the period under review.

4.3 Election of Members of Managing Committee of the nine (9) Regional Committees.

In view of the election of the members of the Managing Committee of the nine (9) Regional Committees as per provision made under Section 20 (Regional Committees) of the National Women's Council Act 2016, meetings of the Board were not held during the period January to June 2021.

4.4 Remuneration

Chairperson and Members of the Board and Committees were remunerated for the period July 2020 to June 2021 as per prescribed rates as follows:

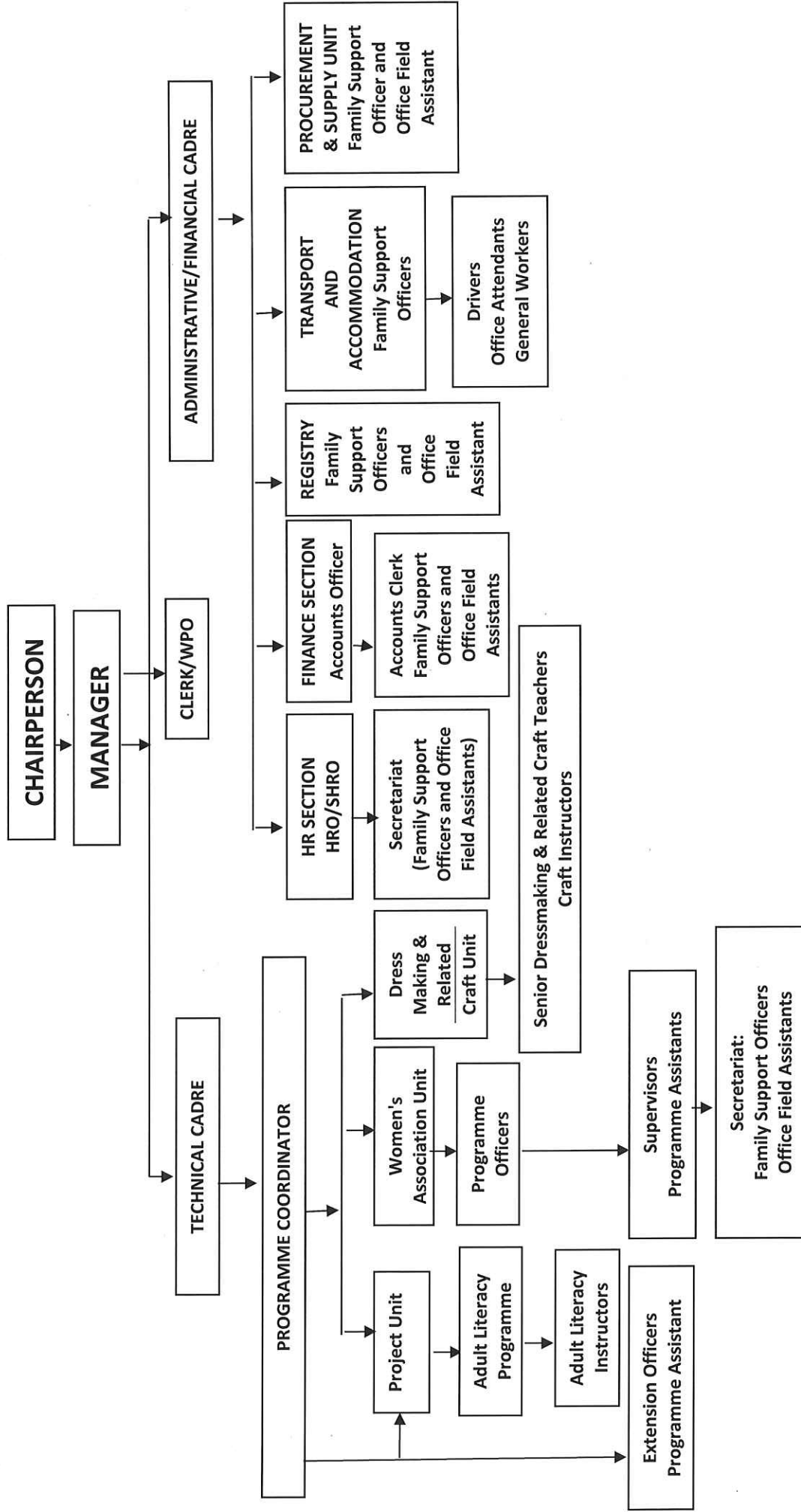
Sn	Details	Amount Paid
1.	Chairperson of Board	175,158.00
2.	Board Members	46,234.00

Fees were paid to Board Members attending meetings of the Board and as delegated by the Board to exercise as Chairperson and members of Committees.

4.5 Compliance with National Code of Corporate Governance

The Board, confirm to the best of its knowledge that the National Women's Council has complied with all its obligations and requirements under the Code of Corporate Governance of Mauritius.

5. ORORGANISATIONAL STRUCTURE OF THE NATIONAL WOMEN'S COUNCIL



6.0 ACTION PLAN FOR 2021/2022

An Action Plan was produced in 2021 which highlighted the various projects and activities to be implemented by the Council during period July 2021 to 30 June 2022 as follows:

(a) Implementation of the provisions made in the National Women's Council Act 2016:

Following the 2nd awareness campaign carried out in August 2021 to disseminate information on the way forward on the set up of nine (9) Regional Committees and the provisions made under the National Women's Council Act 2016, the following actions were planned:

- (i) Continue the efforts to mobilise existing women associations to make necessary amendments to the objectives mentioned in their Rules of Association to be in line with the mandate of the Council as per provision made in the National Women's Council Act 2016.
- (ii) Maintaining contact with Registrar of Associations on the status regarding application for amendments of Rules already submitted by women associations.
- (iii) Follow-up with women associations already in line with the mandate of the Council for registration for membership with the Council.
- (iv) To organize meetings with women associations across the island regarding dissemination of important information on the implications regarding the forthcoming election of members of Managing Committee of the nine (9) Regional Committees;
- (v) Finalisation of Regulations (force de loi) for holding the election with the Office of the Electoral Commissioner and necessary clearance at the level of the parent Ministry for its publication in the government gazette.
- (vi) After the election, to organize meetings with elected members on the Managing Committee of each of the nine (9) Regional Committees regarding dissemination of information their set up, roles and responsibilities vis-à-vis the Council and their representativeness on the Board of the Council as per provision made in the National Women's Council Act 2016.
- (vii) Necessary arrangements with the parent Ministry regarding the full constitution of the Board as stated under Section 8 (Board) of the National Women's Council Act 2016.

- Maintaining and consolidating services provided by the Council through the Women's Association Unit, Dressmaking and Related Craft Courses, Projects and running of courses under the Adult Literacy Programme and the celebration of International Literacy Day.
- Maintaining collaboration with stakeholders in the celebration of International Days, namely International Women's Day; International Family Day; International Day Against Violence Against Women; International Human Rights Day, etc..
- Sustaining Information, Education and Communication campaigns using innovative technologies and Open- Distance Learning materials geared towards empowering members of the Regional Committees; Women Associations and the womenfolk at large. Thematics that will be addressed are the various targets of the Sustainable Development Goals and the Gender Concept.
- Capacity building for the officers of the Council as regards the new "*modus operandi*" that will be set up through at least two team building activities.
- Capacity Building Programme for Board Members.
- Implementation of projects that will ultimately benefit the Council and its members in bridging the gender gaps.
- Establish networking with NGOs of the region of the Indian Ocean working for women's empowerment and gender equality.
- Implementation of Electronic Attendance System and procurement of a PABX System at the Council.

7.0 MAJOR HIGHLIGHTS: JULY 2021 TO JUNE 2022

7.1 WOMEN'S ASSOCIATIONS UNIT

The Women's Association Unit of the National Women's Council was set up to encourage women to regroup themselves into women's associations, to disseminate information on women's rights issues and to promote Gender Equality and Women's Empowerment (GEWE) especially through the active participation of women in the social, economic and political fields. It also provides a platform for women to voice their needs, concerns and aspirations.

The activities conducted at the level of this Unit include are geared towards the social, economic and political empowerment of women and young girls including: talks/seminars/workshops/awareness sessions on a panoply of themes related to international days celebrations and social issues dominating the society comprising mainly themes related to critical areas of concern comprising: Gender Concept and Mainstreaming; Gender-Based-Violence; United Nations and Human Rights with focus on Women's Rights; Women and Health; Women and Environment; Women and Poverty; Women and the Media; Women in Power and Decision Making; Women and the Economy; Education and Training of Women; and The Girl Child.

The Unit also comes up with specific programmes/activities based on the needs of women and young girls.

During the period **July 2021 to June 2022**, some **3,996** young girls and women have been reached through ongoing activities.

Social Empowerment

Social empowerment means equipping women with skills and tools as well as putting in place a conducive framework to enable women to access opportunities and develop capabilities so that they become self-supportive.

Economic Empowerment

In a bid to empower women to become economically independent, courses on Adult Literacy; Dressmaking and Crafts are dispensed; Informative sessions are organised on services provided by National Women Entrepreneur Council and other institutions.

Political Empowerment

Training on Leadership was provided to young women to enable them to become more vocal, confident and assertive and to encourage them to take up leadership roles and participate in decision-making on an equal footing with men.

7.2 ADULT LITERACY PROGRAMME

The Adult Literacy Programme aims at equipping women with basic literacy and numeracy skills required to adapt themselves to the fast changing environment of our modern world, at the same time furthering their self development through Adult Literacy Courses in various outstations throughout the island. Courses dispensed under this programme include: Basic Literacy Level 1 and Level 2; Adult Literacy for Entrepreneurship Development and Kreol Morisien.

Mobile and English Literacy using IT (ELIT) introduced in 2019

A new module was introduced in 2019 under the Adult Literacy Programme, namely **Mobile and English Literacy using IT (ELIT)**. The programme, developed by the National Productivity and Competitiveness Council (NPCC), targeted women aged 16 and above having a low academic background.

The overall objective of the course is to raise the learners' level of functional English along with their computer skills such that they are empowered to take their own decisions and participate effectively in society.

The National Women's Council collaborated with the NPCC to offer training of trainers to some ten (10) Officers of the Council, focusing on 'Mobile Literacy'.

The Programme was launched on 26 November 2018 and the courses started as from April 2019. As at 30 September 2019, some 316 persons, including 39 beneficiaries of National Empowerment Foundation were reached. For the year 2020 and 2021, some 147 and 45 women/girls were trained.

During the year 2021 and 2022, a total number of **481** and **323** women/girls were respectively trained under the Adult Literacy Programme. There were no classes from January to June 2022 as the centres were closed due to COVID-19. With the lifting of the prevailing restrictions, the activities resumed as from July 2022.

7.3 DRESSMAKING AND RELATED CRAFT UNIT

Dressmaking and Related Craft Courses are provided to women for their skill development through various courses covering a wide range of fields. The curriculum of the dressmaking and related craft courses includes courses on Surface Design; Handicraft; Interior Design; Crochet Craft; Eco Craft and Beads Craft.

As at October 2021, there were 705 trainees in attendance. Again in the context of COVID-19, classes were not held between January and June 2022. With the lifting of restrictions, all activities resumed as from July 2022,

7.4 CARAVAN: SERVICE DE PROXIMITÉ

The NWC has been implementing a “Service de Proximité” through the use of a mobile caravan that has been adapted and refurbished to cater for various services and activities for the empowerment of women, development of children and welfare of families since December 2015. Services/Facilities provided inside the Caravan include: Provision of family counseling services; Cervical Cancer Screening for vulnerable women; and Children’s rights and protection.

Some 1,326 women and children were reached during the year 2020 through activities comprising: Awareness session on the services of CDU and Child protection services; stress management; Breast cancer and Menopause; Gender Concept and Women’s Rights; Demonstration on eco bag making; nature print decorative plats; Divali decorations; Demonstration on mask making; and Creativity activities for children.

The caravan is also put at the disposal of our stakeholders and other organisations upon request to conduct specific activities in line with their respective mandates. During the month of September 2021, the caravan was made available to the National Aids Secretariat to undertake activities related to its mandate.

8.0 OTHER ACHIEVEMENTS JULY 2021 TO JUNE 2022

8.1 SESSIONS ON ENTREPRENEURSHIP SKILLS

During the period August to November 2021, face-to-face sessions were conducted, with all sanitary precautions, in order to enhance the practical skills of women/girls in the field of entrepreneurship. The following main topics were elaborated with practical demonstrations: Start your own business; Product Prototype; Stall Presentation; Costing; and Access to finance;

Some **456** women/girls from all spheres of activities were trained through the above sessions.



Sessions held with participants Practical demonstrations

8.2 COLLECTIVE MEETINGS WITH WOMEN ASSOCIATIONS

During the month of August 2021, a number of successive meetings were held across the island at the level of each of the nine (9) districts. The purpose of holding such meetings were mainly to group women/girls from Women Associations and public at large in a specific venue given that it was not possible to outreach the targeted persons due to sanitary restrictions in view of the COVID-19 pandemic. All sanitary precautions were observed in terms of temperature detection, social distancing, wearing of masks and limitation in the number of persons mobilized. During the meetings, some 329 persons were reached who were sensitized on:

(a) Themes retained for the 2021

Themes retained for the year 2021 included: Women in Decision Making; Celebration of International Women's Day 2021; Sexual and Reproductive Health; Women and Economic Development; Women and Environment; Women and Poverty; Women's Movement - its relevance in this era; Women and Education: Women's Rights are Human Rights and Gender Based Violence.

(b) National Women's Council Act 2016 and Election of Regional Committees

During the year 2020, the Council organized two main awareness sessions on the National Women's Council Act 2016. The first session was held on 30 January 2020 at Rivière du Rempart Youth Centre whilst the second session was held on 24 August 2020 in the Town Hall, Municipal Council of Vacoas/ Phoenix.

The purpose of the awareness sessions was to disseminate information on the National Women's Council Act 2016 and its implications to the Women Associations across the islands affiliated with their respective Regional Committees at the level of each district.

The above initiative was followed by a series of collective meetings held during the month of August 2021 in order to further sensitise the Women Associations on the above issues, and in addition, highlighting the implications on the forthcoming election of the nine (9) Regional Committees were explained.

The Women Associations were further gathered through specific meetings held during the period 20 to 30 December 2021, whereby, key issues were addressed on the election of the Regional Committees with Nomination Day on Saturday 08 January 2022 and Polling Day on Saturday 29 January 2022. Some 342 Women Associations on the official list of the Council as members were targeted and successfully reached.

8.3 L.E.A.D (LEADERSHIP, EMPOWERMENT, ADVOCACY AND DEVELOPMENT) TRAINING

The Gender Unit of the parent Ministry in collaboration with the UNDP and the National Women's Council has been implementing the L.E.A.D (Leadership, Empowerment, Advocacy and Development) Training Programme.

The objectives of the training are to empower young women to be more vocal, confident and assertive so that they are able to bridge the gender gaps at all levels, and to encourage and support them to take up leadership roles and participate in decision-making on an equal footing with men.



Sessions on Leadership

During the year 2020, the officers of the National Women's Council trained some 1,185 young women and girls aged 18 to 40 years old having a School Certificate, among whom, some were students from Universities, Polytechnique Mauritius Ltd, Ecole Hotelier St Gaetan Duval and Professionals from companies, Jawaharlal Nehru Hospital, amongst others. The training programme continued in 2021 and some 78 women and girls were reached during the month of October 2021. As per feedback received, most of the participants had requested for an advanced training on leadership. During the period 2021/2022 some 216 women were reached.

8.4 GRANT DONATION CEREMONY ON 20 OCTOBER 2021

The National Women's Council in the collaboration the Ministry of Gender Equality and Family Welfare organised the annual Ceremony of Grant Donation on Wednesday 20 October 2021 at the seat of the National Women Development Centre, Phoenix.

An amount Rs.2,000 was allocated to each of the 861 Women Associations eligible for the grant.

Whilst the 4 Regional Committees, namely Pamplemousses/Rivière du Rempart, Port Louis/Plaines Wilhems/Black River, Moka/Flacq and Grand Port /Savanne, each received the amount of Rs.5,000.

The sums allocated to the Women Associations and the Regional Committees enable them to organize activities for the empowerment of women.

8.5 ZOOM SESSIONS

In view of the sanitary restrictions prevailing due to the COVID-19 pandemic, limited possibilities were available during the year to reach out the targeted population given the closure of outstations where such activities are usually conducted.

As an alternate means in these challenging situations, the public was sensitized through online zoom sessions on a series of pertinent issues including: Diabetic Retinopathy; Stress Management; Demonstration on Mushroom Production; Effective Management; Chair Yoga; Women and Health; Start Up Business; Protection from Domestic Violence Act (PDVA); Awareness sessions on Breast Care, Social Media, Human Rights and Consumer Protection.

Some **408** women and girls were reached through the zoom sessions which were conducted by Resource Persons from authorities/organizations as well as officers of the Council pertaining to above-mentioned areas of activities.

8.6 ELECTION AND SET UP OF REGIONAL COMMITTEES

National Women's Council Act 2016:

Election and Setting Up of Executive Committee of Regional Committees in the nine (9) Districts in Mauritius

One of the main achievements was the election of the members of the Executive Committee in the nine (9) districts in Mauritius in the context of the implementation of the National Women's Council Act 2016.

Regulations

A Regulations was made by the Minister on 08 December 2021 and gazetted under Government Notice No.299 of 2021 which set the parameters as a legal framework for the holding of election.

Nomination and Polling

The Board at its Special Meeting held on 14 December 2021 had approved the holding of election with Nomination and Polling Day scheduled on Saturdays 08 and 29 January 2022, respectively.

The events were conducted by the **Office of the Electoral Commissioner** in the various polling stations across the island. The collaboration of the parent Ministry (Gender Unit and the Social Welfare Division) was sought in terms arrangements for venues to serve as polling stations and also staff for the opening and closing of the centres on the Nomination and Polling Day.

The Notice for the Nomination Day was gazetted under Government Gazette of 24 December 2021 under General Notice No. 1855 of 2021. The Notice for the Polling Day was published in the Government Gazette of 15 January 2022 under General Notice No. 45 of 2022. The consolidated version of the Results of Poll was published in the Government Gazette of Mauritius in its Extraordinary Edition dated 23 February 2022 under General Notice No.222 of 2022.

Meetings with Members Elected

Meetings, chaired by the Manager, were held on 16, 17 and 18 February 2022 with the members declared elected from each of the seven (7) districts. Salient issues addressed during the meeting included:

- (i) The actions required for the setting up of their respective Regional Committees for a period of three (3) years and the representativeness of the Regional Committees on the Board of the Council during its mandate of three (years); and
- (ii) Capacity Building Programmes with the Regional Committees.

Drawing of Lots and Setting Up of Executive Committee of Regional Committees

Following the results of poll, necessary mechanisms were put in place for the setting up of the Executive Committee of Regional Committees in the nine (9) districts.

Persuant to Sections 8 (1) (d) and (6) of the National Women's Council Act 2016, a drawing of lots exercise was conducted on 29 April 2022 by the Office of the Electoral Commissioner in order to select three (3) Regional Committees which shall, on a rotation basis during the period of three (3) years, each be represented on the Board of the Council for a period of one (1) year.

The results of the drawing of lots exercise were as follows:

YEAR ORDER	PERIOD	DISTRICTS
Year One	2022/2023	• Port-Louis • Black River • Grand Port
Year Two	2023/2024	• Savanne • Moka • Plaines Wilhems
Year Three	2024/2025	• Pamplemousses • Flacq • Rivière du Rempart



**Drawing of Lot Exercise:
Representatives from the Office of
the Electoral Commissioner,
Regional Committees and the Council**

8.7 MASS CERVICAL CANCER SCREENING

The activity on “**Mass Cervical Cancer Screening**” was an initiative of the Ministry of Health and Wellness carried out in collaboration with the National Women’s Council across the island as from the month of February 2022 and onwards. The main objective of the activity was “No Women should Die of Cancer”.

During the period July 2021 to June 2022, some **1,631** women in the age group of 25 to 65 years have been reached.

8.8 IMPLEMENTATION OF PROJECT: PREVENTING MOTHERHOOD IN CHILDHOOD

The project on “**Preventing Motherhood in Childhood**” was conceptualized and implemented at the level of the Gender Unit of the parent Ministry in the first instance. However, the Council was called upon to adapt and replicate same in other regions.

Subsequently, the Council implemented the project during the period May to July 2022 in eight (8) regions across the island of Mauritius having as its main objective to empower girls in the age group of 13 to 17 years old in a bid to prevent teenage pregnancy.

The objectives of the project include: Preventing teenage pregnancy; Reducing the gaps of knowledge; Preventing the high degree of exposure to “unprotected” sex; Decreasing school drop outs and enabling girls to get back to school and vocational training centres; and Enhancing girls’ self - esteem.

The sessions conducted in each region comprised the following modules: Consequences of Early Pregnancy; Human Values; Child Abuse; Sexual Health; VIH/SIDA; Drugs; Hepatitis; Sexually Transmitted Diseases; Human Growth and Development; and Projection of film on “Mom at Sixteen”.

The assistance of the parent Ministry, Ministry of Health and Wellness and the Police Department was sought in terms of Resource Persons to conduct the sessions scheduled for the project. In addition, the collaboration of Non-Governmental Organisations (NGOs) was sought regarding provision for venues and participants for the project. The regions covered included: La Caverne No. 2, Vacoas at CEDEM; Couteau Raffin, La Gaulette at Amour et Espoir; Belvédère at Mayflower College; Rose Belle at Résidence Bethléem; Montagne Blanche at Royal Holloway College; Triolet at Ecole de Fatima; Cité La Cure at DLD Teen Hope; Maison du Savoir; and Grand Gaube at Centre d’Apprentissage Paille- en-Queue.

A total number of 162 girls attended the sessions who were eligible for a certificate of attendance. At the end of the project, a whinnying up activity was held in each region.



Intervention of the Police Department



Intervention on Child Abuse by Officer from the parent Ministry

8.9 CAPACITY BUILDING PROGRAMMES FOR OFFICERS OF THE COUNCIL

The following Capacity Building/Training Programmes were carried out for officers from the various Units/Sections of the Council.

Sn	Dates/Period	Modules
(i)	10 Full Day Sessions planned for the period June to August 2022	United Nations/Human Rights and International Instruments; Regional Instruments (AU, SADC, COMESA and IORA); Roles and Mandate of the parent Ministry and parastatal bodies operating under its aegis; Women's Movement: Worldwide and in Mauritius; Gender Concept and Mainstreaming; and Project Write-Up.
(ii)	16 June 2022 (One Full Day Session)	Code of Ethics, Integrity and Good Governance

8.10 FUTURE ACTIVITIES

Awaiting the lifting of restrictions in the context of COVID-19, activities were planned and initiated in June 2022 for implementation as from July 2022 as follows:

Fertility Management;
Empowering Women through the Prevention of Drugs among Youth;
Communications Skills;
Empowering Women through Circular Economy;
Women and Girls: The Solution for a Healthier Environment;
Yoga: A Path of Wellness for Women; and
Access to Finance.

9.0 STRATEGIC PLAN OF THE NWC FOR 2022/2023

The Strategic Framework 2016-2020 that has been adopted in 2016 outlines a strategic direction for the Council to become more dynamic and responsive to the needs and aspirations of the contemporary womenfolk. It addresses all the key areas of concern for women in our society to-day and aims to support women to ensure their well-being and unleash their full potential as active agents of change.

The National Women's Council will continue to work towards meeting the following Strategic Priorities as set out in the Strategic Framework 2016-2020 as follows:

- Sustainability of Women's Movement;
- Transformative Leadership;
- Catalyst for transformational Change;
- Realising Women's Human Rights;
- Strengthening Women's Empowerment Programmes for the attainment of Gender Equality;
- Solid Financial base; and
- Robust and Solid Institution for Gender Equality and Women's Empowerment.

The Council will further work on the consolidation of its role, responsibilities and 'modus operandi' to raise awareness and visibility of the Council as an advocacy platform for the achievement of Gender Equality and Women's Empowerment.

IMPLEMENTATION STRATEGIES

The strategic goals for women's empowerment and gender equality would be implemented mainly through:

- (i) Capacity Building;
- (ii) Information, Education and Communication Campaigns.
- (iii) Projects, Programmes, Activities, Workshops and via Social Media.

The NWC will continue to fulfill its role of advocacy responding to the emerging needs of the contemporary women as follows:

- Capacity Building for Officers of the Council with regards to GEWE issues, Mandate of the Council and roles and responsibilities; Training for field staff on the Sustainable Development Goals; the gender concept and women's related issues as well as project write-up.
- Implementation of key short-term strategies emanating from the Strategic Framework 2016-2020.
- Organisation of Intensive campaigns for the dissemination of the provisions of the new National Women's Council Act 2016 and actions required for the set up of the nine (9) Regional Committees.
- Sustaining Information, Education and Communication campaigns using innovative technologies and Open-Distance Learning materials geared towards empowering members of the Regional Committees; Women's Associations and the womenfolk at large. Thematics that will be addressed are the various targets of the Sustainable Development Goals and the Gender Concept.
- Tailor-made awareness campaigns for enlistment of contemporary women's organization.
- Promote the active participation of women in the social, economic and political field.
- Provide a platform for women to voice their needs, concerns and aspirations; and
- Build partnership with other institutions working for GEWE at regional and international levels.

10. WORK PLAN FOR THE YEAR 2022

A. Women's Association Unit

The Unit will organise women's empowerment programmes during the course of 2021/2022 for the womenfolk, the Regional Committees and Women's Associations around Goal 5 of the Sustainable Development Goals.

The Council will promote the active participation of women in international events at its level and in collaboration with stakeholders. New programmes developed, namely Legal Literacy and Mentoring, adopted to further empower members of Women Associations and women/girls at large, will be elaborated for implementation.

B. Dressmaking and Related Craft Unit

The courses offered by the Dressmaking and Related Craft Unit will be sustained. Collaboration with the Social Welfare Division in the context of the harmonisation of courses run by the Dressmaking and Related Craft Unit of both the Council and the Division will be pursued.

C. Adult Literacy Programme

The programme will be sustained in Women Centres, Social Welfare Centres and Community Centres including the new course on English Literacy using Information Technology (ELIT).

Actions required for the assessment of the programme including the Terms of References (TORS) for the enlistment of a competent stakeholder for the evaluation of the programme will also be initiated in connection with the future sustainability of the programme.

D. Project Unit

The Project Unit which has the responsibility to identify, formulate and implement projects for women's empowerment and gender equality will need to follow-up on activities pertaining to the "*Caravane de Service de Proximité*".

The Unit will also have the responsibility to identify and implement gender-sensitive projects aimed at empowering the vulnerable women.

11. FINANCIAL IMPLICATIONS FOR THE IMPLEMENTATION OF STRATEGIES

The budget for the financial year July 2021 to June 2022 of the NWC makes provision for a sum of **Rs.1,500,000/-** the implementation of projects/programmes/activities for gender equality and women's empowerment.

12. FINANCIAL REPORT

The Financial Statements of the NWC for the period **01 July 2021 to 30 June 2022** is enclosed at **Annex 1**.

ANNEX 1

Financial Statements of the National Women's Council for the period 01 July 2021 to 30 June 2022

**REPORT OF THE
DIRECTOR OF AUDIT**

**On the Financial Statements
of the National Women's Council
for the financial year ended 30 June 2022**

NATIONAL AUDIT OFFICE



Republic of Mauritius

NATIONAL AUDIT OFFICE

REPORT OF THE DIRECTOR OF AUDIT

TO THE NATIONAL WOMEN'S COUNCIL

Report on the Audit of the Financial Statements

Opinion

I have audited the financial statements of the National Women's Council, which comprise the statement of financial position as at 30 June 2022 and the statement of financial performance, cash flow statement, statement of changes in net assets/equity, and statement of comparison of budget and actual amounts for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the accompanying financial statements give a true and fair view of the financial position of the National Women's Council as at 30 June 2022, and of its financial performance and cash flows for the year then ended in accordance with International Public Sector Accounting Standards (IPSASs).

Basis for Opinion

I conducted my audit in accordance with International Standards of Supreme Audit Institutions (ISSAIs). My responsibilities under those standards are further described in the 'Auditor's Responsibilities for the Audit of the Financial Statements' section of my report. I am independent of the National Women's Council in accordance with the INTOSAI Code of Ethics, together with the ethical requirements that are relevant to my audit of the financial statements in Mauritius, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Emphasis of Matter

I draw attention to:

- Note 5b to the financial statements, which refers to the Retirement Benefit Obligations of Rs 252.4 million as of 30 June 2022, compared to Rs 168.6 million as of 30 June 2021; and
- The Statement of Financial Position and the Statement of Changes in Net Assets/Equity, which indicate that the General Fund reflected an Accumulated deficit of Rs 304.5 million as of 30 June 2022, represent an increase of 37 per cent compared to the previous financial year.

My opinion is not modified in respect of these matters

Key Audit Matters

Key Audit Matters are those matters that, in my professional judgment, were of most significance in my audit of the financial statements of the current period. These matters were addressed in the context of my audit of the financial statements as a whole, and in forming my opinion thereon, and I do not provide a separate opinion on these matters. I have determined that there are no key audit matters to communicate in my report.

Other Information

Management is responsible for the other information. The other information comprises the information included in the annual report of the National Women's Council, but does not include the financial statements and my auditor's report thereon.

My opinion on the financial statements does not cover the other information and I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

Report on Other Legal and Regulatory Requirements

Qualified Opinion

Statutory Bodies (Accounts and Audit) Act

I have obtained all information and explanations which to the best of my knowledge and belief, were necessary for the purpose of my audit.

In accordance with the requirements of the Statutory Bodies (Accounts and Audit) Act, I report as follows:

- (a) except for the matters reported in my Basis for Qualified Opinion paragraph below, this Act, in so far as it relates to the accounts, has been complied with. No direction relating to the accounts has been issued by the responsible Minister to the National Women's Council;
- (b) in my opinion, and, as far as could be ascertained from my examination of the financial statements submitted to me, expenditure incurred were not of an extravagant or wasteful nature, judged by normal commercial practice and prudence; and
- (c) in my opinion, the National Women's Council has been applying its resources and carrying out its operations economically, efficiently and effectively.

Basis for Qualified Opinion

Late Submission of Annual Report

The Annual Report, including the financial statements of the National Women's Council for the year ended 30 June 2022, was submitted on 24 October 2024, that is, some 23 months after the statutory deadline.

Non-Compliance with Section 6A(2)(d)

The Annual Report submitted did not include the strategic direction of the National Women's Council in respect of the following 3 financial years.

Public Procurement Act

In accordance with the requirement of the Public Procurement Act, the auditor of every public body shall state in his annual report whether the provisions of Part V of the Act have been complied with.

In my opinion, the provisions of Part V of the Act have been complied with as far as it could be ascertained from my examination of the relevant records.

I performed procedures, including the assessment of the risks of non-compliance with laws and regulations, to obtain audit evidence to discharge my responsibilities as described in the 'Auditor's Responsibilities on Other Legal and Regulatory Requirements' section of my report as referred to below. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Other Matter

The financial statements for the financial year ended 30 June 2022 were received at my Office on 24 October 2024. Following the audit, several amendments were made to the financial statements. The approved amended financial statements were submitted to my Office on 30 April 2026.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with IPSASs, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the National Women's Council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management intends to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the National Women's Council's financial reporting process.

Management's Responsibilities for Compliance

In addition to the responsibility for the preparation and presentation of the financial statements described above, management is also responsible to ensure that the National Women's Council's operations are conducted in accordance with the provisions of laws and regulations, including compliance with the provisions of laws and regulations that determine the reported amounts and disclosures in the entity's financial statements.

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs, will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISSAIs, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the National Women's Council's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the National Women's Council's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the National Women's Council to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I also provide those charged with governance with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, I determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. I describe these matters in my auditor's report unless law or regulation precludes public disclosure about the matter or, when, in extremely rare circumstances, I determine that a matter should not be communicated in my report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Auditor's Responsibilities on Other Legal and Regulatory Requirements

In addition to the responsibility to express an opinion on the financial statements described above, I am also responsible to report to the Board whether:

- (a) I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit;
- (b) the Statutory Bodies (Accounts and Audit) Act and any directions of the Minister, in so far as they relate to the accounts, have been complied with;
- (c) in my opinion, and, as far as could be ascertained from my examination of the financial statements submitted to me, any expenditure incurred was of an extravagant or wasteful nature, judged by normal commercial practice and prudence;
- (d) in my opinion, the National Women's Council has been applying its resources and carrying out its operations economically, efficiently and effectively; and
- (e) the provisions of Part V of the Public Procurement Act regarding the bidding process have been complied with.



DR D. PALIGADU
Director of Audit

National Audit Office
Level 14,
Air Mauritius Centre
PORT LOUIS

15 May 2026

NATIONAL WOMEN'S COUNCIL

Financial Statements

For the Year Ended

30 June 2022

Contents

	Page No.
Statement of Financial Position as at 30 June 2022	1
Statement of Financial Performance for the Year ended 30 June 2022	2
Cash Flow Statement for the Year ended 30 June 2022	3
Statement of Changes in Net Assets/Equity for the Year ended 30 June 2022	5
Statement of Comparison of Budget and Actual amounts	6 - 8
Notes to the Financial Statements	9 to 24

NATIONAL WOMEN'S COUNCIL

STATEMENT OF FINANCIAL POSITION

AS AT 30 JUNE 2022

	Notes	30 June 2022 MUR	30 June 2021 MUR
ASSETS			
CURRENT ASSETS			
Cash and Cash Equivalents	4	798,526	6,234,191
Car Loan Receivable		485,515	638,959
Prepayments		184,631	189,871
		<u>1,468,672</u>	<u>7,063,021</u>
NON CURRENT ASSETS			
Property, Plant and Equipment	3	2,772,659	2,958,565
Car Loan to staff		213,571	1,002,847
		<u>2,986,230</u>	<u>3,961,412</u>
Total Assets		<u><u>4,454,902</u></u>	<u><u>11,024,432</u></u>
GENERAL FUND AND LIABILITIES :			
CURRENT LIABILITIES			
Employee benefit & Obligations	5b	7,924,461	11,291,561
Borrowing from Accountant General		485,515	638,959
Accounts Payable	6	1,077,638	1,834,551
		<u>9,487,614</u>	<u>13,765,071</u>
NON-CURRENT LIABILITIES			
Employee benefit & Obligations	5b	299,297,388	218,807,476
Borrowing from Accountant General		213,571	1,002,847
		<u>299,510,959</u>	<u>219,810,323</u>
RESERVES			
General Fund		-304,543,671	-222,550,962
Total Equity and Liabilities		<u><u>4,454,902</u></u>	<u><u>11,024,432</u></u>

The Financial Statements were approved by the Board on 22nd April 2026 and are signed by:



 CHAIRPERSON



 BOARD MEMBER



NATIONAL WOMEN'S COUNCIL

STATEMENT OF FINANCIAL PERFORMANCE For the Year Ended 30 June 2022

	NOTES	30 June 2022	30 June 2021
		MUR	MUR
REVENUE			
<i>Revenue from non-exchange transactions</i>			
Government Grant	7	92,343,223	62,014,273
Other Income	8	203,660	37,939
Rs for Solidarity		0	0
Grant Donation to Women Associations		0	1,742,000
Ministry/N.C.C - Allowances & Overtime		1,332,195	987,006
Ministry(Election)		200,000	0
Refund of CSG		2,329,625	0
PRB Interim Allowance		609,000	2,640,000
		<u>97,017,703</u>	<u>67,421,218</u>
EXPENSES			
Salaries and Related Expenses	9	101,184,030	105,607,887
Administrative Cost	10	4,842,994	6,080,396
Depreciation	3	788,480	1,295,232
		<u>106,815,504</u>	<u>112,983,515</u>
Deficit for the year		<u><u>-9,797,801</u></u>	<u><u>-45,562,297</u></u>

NATIONAL WOMEN'S COUNCIL

CASH FLOW STATEMENT For the Year Ended 30 June 2022

	30 June 2022	30 June 2021
	MUR	MUR
OPERATING ACTIVITIES		
Deficit for the year	(9,797,801)	(45,562,297)
<i>Adjustments for items not involving Cash</i>		
Profit on disposal	-	-
Amount recognised in OCI	-	-
Movement in retirement benefit obligations	(72,194,908)	11,486,492
Increase in Employees Benefit	77,122,811	10,141,189
Depreciation	788,480	1,295,232
NET CASH (USED IN)/GENERATED FROM OPERATING ACTIVITIES	<u>(4,081,418)</u>	<u>(22,639,384)</u>
WORKING CAPITAL CHANGES		
(Increase)/Decrease in Prepayments	5,240	(145,450)
Decrease in Accounts Payable	(756,912)	1,329,424
Increase/ (Decrease) in Car Loan Payable	-	-
CASH FLOW FROM OPERATING ACTIVITIES	<u>(751,672)</u>	<u>1,183,974</u>
INVESTING ACTIVITIES		
Purchase of Property, Plant & Equipment	(602,575)	(60,478)
FINANCING ACTIVITIES		
Amount Received from Accountant General as Car Loan	-	-
Amount Advanced to Staff as Car Loan	-	-
Borrowing from Accountant General	-	-
Car Loan to Staff	-	-
Car Loan reimbursed by Staff	942,720	638,959
Car Loan refunded to Ministry	(942,720)	(638,959)
	<u>(602,575)</u>	<u>(60,478)</u>
NET (DECREASE)/INCREASE IN CASH AND CASH EQUIVALENTS	(5,435,665)	(21,515,888)
CASH AND CASH EQUIVALENTS AS AT START OF YEAR	6,234,191	27,750,080
CASH AND CASH EQUIVALENTS AS AT END OF YEAR	<u>798,526</u>	<u>6,234,191</u>

NATIONAL WOMEN'S COUNCIL

NOTES TO THE CASH FLOW STATEMENT

For the Year Ended 30 June 2022

(a) Cash and Cash Equivalents

Cash and Cash equivalents consist of cash in hand and balances with bank. Cash and Cash equivalents included in the Cash Flow Statement comprise of the following amounts:

	Year Ended 30 June 2022	Year Ended 30 June 2021
	Rs	Rs
Petty Cash	5,000	5,000
Savings Account	2,093,711	6,554,840
Current Account	-1,359,370	-385,329
Rs for Solidarity Account	59,185	59,680
Total	798,526	6,234,191

(b) Property, Plant and Equipment

During the year, the NWC acquired property, plant and equipment with an aggregate cost of Rs 602,575. Cash payments were made to purchase property, plant and equipment as follows:

	Rs
Equipment	267,885
Computer	19,550
Furniture	315,140
Motor Vehicle	-
Heavy Motor Car (Caravan)	-
Total	602,575

NATIONAL WOMEN'S COUNCIL

STATEMENT OF CHANGES IN NET ASSETS/EQUITY FOR THE YEAR ENDED 30 JUNE 2022

	30 June 2022	30 June 2021
	MUR	MUR
Opening Balance	-222,550,962	-189,165,670
Deficit for the Year	-9,797,801	-45,562,297
Capital Grant released	0	690,513
Remeasurement of Retirement Benefit Obligations	-72,194,908	11,486,492
Closing Balance	<u>-304,543,671</u>	<u>-222,550,962</u>

NATIONAL WOMEN'S COUNCIL
STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS
FOR THE YEAR ENDED 30 JUNE 2022

Item	Budgeted Amount (Rs)	Revised Budget Rs.	Actual Received/Paid Rs.	Variance Rs.
Compensation of Employees	78,097,230	78,097,230	91,197,234	13,100,004
Personal Emoluments	62,720,420	62,720,420	76,202,972	13,482,552
Basic Salary/ Salary Compensation	55,796,285	55,796,285	59,360,952	3,564,667
Refund of Vacation Leave on retirement	-	-	1,709,770	1,709,770
Cash in lieu of leave	943,570	943,570	5,715,763	4,772,193
Allowances	415,000	415,000	407,525	-7,475
EOY Bonus	4,565,565	4,565,565	5,142,934	577,369
Passage Benefits	1,000,000	1,000,000	3,866,029	2,866,029
Other Staff Costs	15,376,810	15,376,810	14,994,262	-382,548
Wages	2,425,000	2,425,000	2,193,402	-231,598
Travelling & Transport	3,950,000	3,950,000	3,604,184	-345,816
Overtime	100,000	100,000	179,735	79,735
Staff Welfare	400,000	400,000	21,205	-378,795
SICOM	8,141,810	8,141,810	7,463,502	-678,308
NSF	-	-	1,215,755	1,215,755
Medical Scheme	210,000	210,000	213,040	3,040
Uniform Allowance	150,000	150,000	103,440	-46,560
Goods and Services	5,092,770	5,092,770	4,510,265	-582,505
Cost of Utilities	510,000	510,000	653,919	143,919
Electricity	235,000	235,000	333,293	98,293
Telephone	275,000	275,000	320,626	45,626
Fuel and Oil	100,000	100,000	59,982	-40,018
Fuel Vehicles	100,000	100,000	59,982	-40,018
Rental	2,378,310	2,378,310	1,693,012	-685,298
Rent of Building	2,378,310	2,378,310	1,693,012	-685,298
Office Equipment and Furniture	434,460	434,460	522,100	87,640
Office Equipment	75,000	75,000	187,410	112,410
Office Furniture	100,000	100,000	315,140	215,140
IT Equipment	259,460	259,460	19,550	-239,910
Office Expenses	130,000	130,000	213,623	83,623
Postage	50,000	50,000	53,367	3,367
Office Sundries	80,000	80,000	160,256	80,256
Maintenance	305,000	305,000	322,867	17,867
Plant and Equipment	35,000	35,000	81,845	46,845
Vehicles	85,000	85,000	75,405	-9,595
IT Equipment	50,000	50,000	20,585	-29,415
Telephone & Networking	135,000	135,000	145,033	10,033
Cleaning Services	90,000	90,000	73,359	-16,642
Cleaning of Office Premises	90,000	90,000	73,359	-16,642
Publications and Stationery	525,000	525,000	407,174	-117,826
Printing and Stationery	475,000	475,000	369,166	-105,834
Publications	50,000	50,000	38,008	-11,993

NATIONAL WOMEN'S COUNCIL
STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS
FOR THE YEAR ENDED 30 JUNE 2022

Item	Budgeted Amount (Rs)	Revised Budget Rs.	Actual Received/Paid Rs.	Variance Rs.
Fees	620,000	620,000	564,229	-55,771
Fees to Chairperson and Members of Board	250,000	250,000	225,378	-24,622
Fees for Training & Workshops	75,000	75,000	73,086	-1,914
Fees for Audit	40,000	40,000	0	-40,000
Fees to SICOM Ltd	60,000	60,000	61,150	1,150
Fees to Legal Adviser	80,000	80,000	78,000	-2,000
Payroll (Licence Fee + Maintenance Contract)	115,000	115,000	126,615	11,615
Other Goods and Services	1,810,000	1,810,000	803,866	-1,006,134
Women's Activities	1,500,000	1,500,000	561,774	-938,226
Running Costs of Caravane de Proximité	250,000	250,000	111,969	-138,031
Miscellaneous Expenses	10,000	10,000	69,569	59,569
Other Machinery and Equipment	30,000	30,000	46,550	16,550
Overseas Travel (Mission)	0	0	-	0
Bank Charges	20,000	20,000	14,004	-5,996
Total	85,000,000	85,000,000	96,511,364	11,511,364

Reconciliation of Actual Amounts on a comparable basis and Budgeted amounts

	Rs
Total expenditure as per statement of comparison of budget and actual amount	96,511,364
<u>Basis difference</u>	
Accruals	1,077,638
Prepayment	(184,631)
Depreciation	788,480
Movement in employee benefits	77,122,811
Movement in retirement benefit obligations	(72,194,908)
Acquisition of PPE	602,575
Others	3,092,175
Total expenditure as per statement of performance	<u>106,815,504</u>

THE NATIONAL WOMEN'S COUNCIL

NOTES TO THE ACCOUNTS FOR PERIOD FROM 1 JULY 2021 TO 30 JUNE 2022

Budget Notes

The National Women's Council presents its budget and the financial statements on accrual basis. The approved budget covers the fiscal period from 01 July 2021 to 30 June 2022. The budget was approved by the NWC's Board. The major variances are explained below:

PARTICULARS	VARIATIONS (Rs)	Reasons for Variance
Basic Salary/ Salary Compensation/Refund of	5,274,436	No provision was made for the payment of PRB Report 2021 in October 2021 and being back paid as from January 2021.
Cash in lieu of leave	4,772,193	No provision to refund unutilized Sick Leave was made to be paid in February 2022 based in February 2021.
EOY Bonus	577,369	Impacted due to PRB Report 2021
Passage Benefits	2,866,029	Provision was made only for retirements, travelling abroad and hotel accomodation.
Wages	-231,598	Decreased in sessions due to employees going on leaves, closure of women centres & one Retirement.
Travelling & Transport	-345,816	Most Women Empowerment Centres were closed, thus travelling by bus and mileage were not claimed by officers.
Overtime	79,735	General cleaning, late duty(vacancy application form),Board Meetings, and Budget
Staff Welfare	-378,795	No End of Year get-together was organized due to Covid-19 restrictions.
SICOM	-678,308	No provision was made for the payment of PRB Report 2021 in October 2021 and being back paid as from January 2021.
NSF	1,215,755	
Uniform Allowance	-46,560	Provision of raincoats and umbrella were made but not paid.
Electricity	98,293	Officers working outstation were reporting to head office due to closure of Women Empowerment Centres.
Telephone	45,626	Officers working outstation were reporting to head office due to closure of Women Empowerment Centres.
Fuel Vehicles	-40,018	Activities were curtailed due to imposed restrictions of Covid-19 for no grouping.
Rent of Building	-685,298	Rental fees for first floor budgeted for 6 months were applicable as from April 2022.
Office Equipment	112,410	The movement of the administration department from 2nd floor to 1st floor recognized some additional furniture and equipment.
Office Furniture	215,140	
IT Equipment	-239,910	Provision made for printers,laptop and computer were finalised in next financial year.
Office Sundries	80,256	General increase in prices due to inflation.
Maintenance of Plant & Equipment	46,845	No provision was made for Dismantling and re-assembly of mobile compactor to 1st floor and the renovation of the reception desk & upholstering of the sofa set.
Printing and Stationery	-105,834	Fewer purchases were made during the lockdown period given that employees were working on a roster basis.
Fees for Audit	-40,000	No expenditure incurred during FY 2021-22.
Women's Activities	-938,226	No activities (grouping) were organized due to the partial lockdown given that Women Empowerment Centres were closed.
Running Costs of Caravane de Proximate	-138,031	Fuel costs were saved as the caravan was not mobilised for activities/events.
Miscellaneous Expenses	59,569	No provision was made for blinds on 1st floor, purchase of Covid Antigen Test for staffs and automatic temperature detector and sanitiser dispensing machine.
Other Machinery and Equipment	16,550	No provision was made to purchase a cellular phone for the Chairperson.

THE NATIONAL WOMEN'S COUNCIL

NOTES TO THE ACCOUNTS FOR PERIOD FROM 1 JULY 2021 TO 30 JUNE 2022

1. CORPORATE INFORMATION

The National Women's Council (NWC), a parastatal body operating under the aegis of the Ministry of Gender Equality and Family Welfare, was set up since 1985 through an Act of Parliament. The NWC works towards the promotion of women's empowerment and gender equality, especially through the active participation of women in the social, economic and political fields.

In a bid to make the NWC more responsive to the needs and concerns of contemporary Mauritian women, the Act of 1985 has been replaced by a new National Women's Council Act 2016 passed by the National Assembly on 03 May 2016. The new Act was proclaimed on 08 March 2018.

Objects

The main objects of the new Act are as follows:

- a) Promote women's empowerment and gender equality;
- b) Ensure and promote the active participation of women in the social, economic and political fields in order to further their overall empowerment; and
- c) Provide a platform for women to voice their needs, concerns and aspirations.

Registered office

The NWC is currently renting its premises at the London Center, Port-Louis, occupying the 1st and 2nd floors.

2. BASIS OF PREPARATION

(a) **Reporting Entity**

The reporting entity is The National Women's Council.

(b) **Reporting Period & Comparative Information**

The reporting period for these financial statements is the period from 01 July 2021 to 30 June 2022. The comparative information covers the accounting period from 01 July 2020 to 30 June 2021.

(c) **Measurement Base**

These financial statements have been prepared in accordance with International Public Sector Accounting Standards (IPSAS) issued by the International Public Sector Accounting Board which is the Board of the International Federation of Accountants Committee (IFAC) in line with the amendments in the Statutory Bodies (Accounts and Audit) Act.

The Financial Statements has been prepared on accrual basis, using the historical cost basis for the year ended 30 June 2022.

The accounting policies have been applied consistently throughout the period.

THE NATIONAL WOMEN'S COUNCIL
NOTES TO THE ACCOUNTS FOR PERIOD FROM 1 JULY 2021 TO 30 JUNE 2022

(d) Functional Currency

These financial statements are presented in Mauritian Rupees (Rs), which is the functional currency of the Public Sector. All amounts have been rounded to the nearest rupees.

(e) Going concern

The financial statements have been prepared on a going concern basis and the accounting policies have been consistently applied throughout the period.

(f) Budget Information

The Budget is prepared on cash basis, classified by nature of expenses, and covers the fiscal period from 01 July 2021 to 30 June 2022. The financial statements have been prepared on an accrual basis.

(g) 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.

(h) Standards And Interpretations in Issue but Not Yet Effective

IPSAS 3 (Accounting Policies, Changes in Accounting Estimates and Errors) requires disclosure of new IPSAS that have been issued but are not yet effective.

As at date of preparation of these Financial Statements, the following standards and interpretations were in issue but not yet effective.

a) IPSAS 41 - Financial Instruments

The objective of this Standard is to establish principles of the financial reporting of financial assets and financial liabilities that will present relevant and useful information to the users of financial statements for their assessment of the amount, timing and uncertainty of an entity's future cash flows.

b) IPSAS 42: Social Benefits

The objective of this Standard is to provide guidance on accounting for social benefits expenditure. It defines social benefits as cash transfers paid to specific individuals and/or households to mitigate the effect of social risk. Specific examples include state retirement benefits, disability benefits, income support and unemployment benefits. The new standard requires an entity to recognize an expense and a liability for the next social benefit payment.

THE NATIONAL WOMEN'S COUNCIL
NOTES TO THE ACCOUNTS FOR PERIOD FROM 1 JULY 2021 TO 30 JUNE 2022

c) IPSAS 43: Leases

IPSAS 43, *Leases*, was issued in January 2021 and is effective for annual reporting periods beginning on or after 1 January 2025, with earlier application permitted. The Standard replaces IPSAS 13, *Leases*, and introduces a single lessee accounting model that requires recognition of assets and liabilities for most leases. The entity has not yet applied this standard and is currently assessing its potential impact on the financial statements.

d) IPSAS 44: Non-current Assets Held for Sale and Discontinued Operations

IPSAS 44, *Non-current Assets Held for Sale and Discontinued Operations*, was issued in January 2021 and is effective for annual reporting periods beginning on or after 1 January 2025, with earlier application permitted. The Standard provides guidance for the classification, measurement, and presentation of non-current assets held for sale and discontinued operations. The entity has not yet applied this standard and is assessing its potential impact on the financial statements.

Significant accounting policies

(i) Revenue Recognition

Income

Income including grants is recognized on an accrual basis so far as the relevant amount can be ascertained with reasonable certainty.

Government Grant

The revenue necessary to finance the expenditure of NWC is derived from the National Assembly by means of the Annual Estimates and the corresponding Appropriation Act. Government recurrent grant is recognized to the extent that expenditure has been incurred.

(j) Cash and cash equivalents

Cash and Cash Equivalents comprise cash at bank and cash in hand.

(k) Provisions

A provision is recognized when there is a present obligation (legal or constructive) as a result of a past event, and it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation.

Provisions are reviewed at each balance sheet date and adjusted to reflect the current best estimate.

THE NATIONAL WOMEN'S COUNCIL
NOTES TO THE ACCOUNTS FOR PERIOD FROM 1 JULY 2021 TO 30 JUNE 2022

(l) Financial Instrument

Financial Instrument carried on the statement of financial position include cash and cash equivalent, other receivables and accruals. The particular recognition of methods is disclosed in the individual policy statement associated with each item.

(m) Prepayments

Prepayments are recognized as assets when payment for goods or services has been made in advance of obtaining a right to access those goods or services.

(n) Property, Plant and Equipment

Property, Plant and Equipment are stated at cost net of accumulated depreciation.

Depreciation is provided on the Straight-Line basis so as to write off the depreciable value of the assets over their expected useful economic lives.

During the financial year, the National Women's Council reviewed the depreciation rates applied to certain categories of property, plant and equipment as follows:

<u>Class of Assets</u>	<u>Old Rate</u> <u>%</u>	<u>New Rate</u> <u>%</u>
Equipment	10	10
Computer	20	15
Furniture	10	10
Motor Vehicle	20	10
Heavy Motor Car (Caravan)	10	10

Following this review, the depreciation rates for Computer Equipment and Motor Vehicles were revised with effect from 1 July 2021 to better reflect their expected pattern of consumption and useful economic life.

A full year of depreciation is charged in the year of acquisition and no depreciation is provided in the year of disposal.

The change represents a change in accounting estimate in accordance with IPSAS 3 and has been applied prospectively.

Depreciation on existing assets has been calculated on their net book value as at 1 July 2021, using the revised rates. For assets acquired after 1 July 2021, depreciation has been charged on the cost of acquisition at the new rates.

THE NATIONAL WOMEN'S COUNCIL
NOTES TO THE ACCOUNTS FOR PERIOD FROM 1 JULY 2021 TO 30 JUNE 2022

The management considers the revised rates to provide a more accurate reflection of the consumption pattern of the assets' future economic benefits.

(o) Employees Entitlements

(i) Pension Contribution

Provisions for retirement benefits for the Council are made in accordance with the Statutory Bodies Pension Act 1978 as amended. The Council's assets are managed by the State Insurance Company of Mauritius Ltd (SICOM). The cost of providing the benefit is determined in accordance with the actuarial valuation undertaken every five years.

(ii) State Plan and Defined Contribution Pension Plan

Contribution to the National Pension Scheme, Family Protection Scheme and National Saving Fund are expensed to the income statement in the period in which they fall due.

(iii) Bank of Sick leave

Employees are allowed to bank sick leave not taken at the end of each calendar year up to a maximum of 110 days as at 31 December 2020. The balance of sick leave is valued at the end of financial year and is recognized as long term payables. Beyond this ceiling of 110 days, officers are refunded part of the annual entitlement of sick leave not taken at the end of every calendar year and is expensed to the statement of financial performance.

(iv) Accumulated Vacation Leave

Employees are allowed to accumulate annual vacation leave not taken up to 210 days for employees with length of service of 15 years or above. On retirement employees are allowed to forego the no. of days thus accumulated from their pre-retirement leave and claim equivalent cash payment. The balance of accumulated vacation leave is valued at the end of each financial year and is also recognized as long-term payables

(v) Passage Benefits

Passage Benefits are earned and accumulated yearly by employees according to set criteria and fall due at short notice. Amount paid are expensed during the period and amount not paid are accrued and recognized as a liability. The carrying amount is re-measured each year after considering amounts paid and earned during the year.

(p) Risk Management Policies

(i) Financial Risks

NWC, being a public sector entity, is not much exposed to financial risks.

THE NATIONAL WOMEN'S COUNCIL
NOTES TO THE ACCOUNTS FOR PERIOD FROM 1 JULY 2021 TO 30 JUNE 2022

(ii) Interest rate risk

The Council is not exposed to any interest rate risk on car loans to staff as it is Government secured. The interest rate risk associated with car loans to staff is considered minimal.

(iii) Liquidity Risk

This refers to the possibility of default by the NWC to meet its obligations because of unavailability of funds to meet both operational and capital requirements. In order to ensure adequacy of its funding, cash flow is managed regularly and actions taken accordingly.

(q) Employees Disclosure

As at 30 June 2022, the NWC had a staff of 194 full-time employees as follows:

Management	1
Administration	174
Manual	19
Total	194

(r) Related Parties

For the purpose of these financial statements, parties which are considered to be related to the NWC are other government ministries/departments and parastatal bodies if these have the ability, directly or indirectly, to control the council or exercise significant influence over the financial and operating decision making, or vice versa. Related parties may be individuals or other entities.

(s) IPSAS 13 - Renting of Office Spaces

As at 30 June 2022, the future minimum lease payments under non-cancellable operating leases are as follows:

- (i) On 02 March 2021, the Council signed a lease agreement for 2 years starting from 28 January 2021 to 27 January 2023 to rent the second floor of the London Centre at Remy Ollier Street, Port Louis, against a monthly payment of Rs 112,530.
- (ii) On 14 February 2022, the Council signed a lease agreement for 2 years starting from 01 March 2022 to rent the first floor of the London Centre at Remy Ollier Street, Port Louis, against a monthly payment of Rs 85, 663 for the first 18 months and Rs 112,530 for the next 6 months.

Period	Amount (Rs)
Not later than one year	1,693,012
Later than one year and not later than five years	2,662,172
Later than five years	0
Total Future Minimum Lease Payments	4,355,184

NATIONAL WOMEN'S COUNCIL

NOTES TO THE ACCOUNTS FOR THE PERIOD FROM 01 JULY 2021 TO 30 JUNE 2022

3 Property, Plant and Equipment

	Equipment	Computer	Furniture	M.Vehicle	H.M.Car	Total
	Rs	Rs	Rs	Rs	Rs	Rs
COST						
As at 01 July 2021	1,062,572	2,324,602	1,324,717	2,656,580	5,531,500	12,899,971
Additions	267,885	19,550	315,140	0	0	602,575
As at 30 June 2022	<u>1,330,457</u>	<u>2,344,152</u>	<u>1,639,857</u>	<u>2,656,580</u>	<u>5,531,500</u>	<u>13,502,546</u>
DEPRECIATION						
As at 01 July 2021	863,793	1,953,866	1,055,062	2,473,210	3,595,475	9,941,407
Charge for the year	74,126	58,544	84,322	18,338	553,150	788,480
As at 30 June 2022	<u>937,920</u>	<u>2,012,404</u>	<u>1,139,384</u>	<u>2,491,548</u>	<u>4,148,625</u>	<u>10,729,887</u>
NET BOOK VALUE						
As at 30 June 2021	<u>198,779</u>	<u>370,735</u>	<u>269,655</u>	<u>183,370</u>	<u>1,936,025</u>	<u>2,958,565</u>
As at 30 June 2022	<u>392,537</u>	<u>331,748</u>	<u>500,473</u>	<u>165,032</u>	<u>1,382,875</u>	<u>2,772,659</u>

4 Cash and Cash Equivalents

	30 June 2022	30 June 2021
	Rs	Rs
Petty Cash	5,000	5,000
Savings Account	2,093,711	6,554,840
Current Account	-1,359,370	-385,329
Rs for Solidarity Account	59,185	59,680
Total	<u>798,526</u>	<u>6,234,191</u>

NATIONAL WOMEN'S COUNCIL

NOTES TO THE ACCOUNTS FOR THE PERIOD FROM 01 JULY 2021 TO 30 JUNE 2022

5a. Employee benefit & Obligations

Sick Leave

	30 June 2022 Rs	30 June 2021 Rs
Balance at start of the Year	28,843,240	21,735,462
For the Year	1,685,561	9,116,897
Paid during the year	(2,633,292)	-
Paid upon retirement	(3,082,471)	(2,009,119)
Total Sick Leave	24,813,038	28,843,240
Amount falling due within one year	4,450,816	5,715,763
Amount falling due after more than one year	20,362,221	23,127,477

Vacation Leave

	30 June 2022 Rs	30 June 2021 Rs
Balance at start of the Year	23,151,789	19,319,397
For the Year	466,812	4,691,831
Paid upon retirement	(1,709,770)	(859,439)
Total Vacation Leave	21,908,831	23,151,789
Amount falling due within one year	976,466	1,709,769
Amount falling due after more than one year	20,932,367	21,442,020

Passage Benefit

	30 June 2022 Rs	30 June 2021 Rs
Balance at start of the Year	9,471,431	7,900,689
For the Year	2,459,779	2,809,075
Paid during the year	(2,506,943)	(320,925)
Paid upon retirement	(1,359,086)	(917,408)
Total Passage Benefit	8,065,181	9,471,431
Amount falling due within one year	2,497,179	3,866,029
Amount falling due after more than one year	5,568,002	5,605,402

NATIONAL WOMEN'S COUNCIL

NOTES TO THE ACCOUNTS FOR THE PERIOD FROM 01 JULY 2021 TO 30 JUNE 2022

5b. Employee benefit & Obligations

	30 June 2022 Rs	30 June 2021 Rs
<i><u>Classified under Current Liabilities</u></i>		
Sick leaves obligations	4,450,816	5,715,763
Vacation leaves obligations	976,466	1,709,769
Passage benefit obligations	2,497,179	3,866,029
Total	7,924,461	11,291,561
<i><u>Classified under Non- current liabilities</u></i>		
Retirement benefit obligations	252,434,798	168,632,578
Sick leaves obligations	20,362,221	23,127,477
Vacation leaves obligations	20,932,367	21,442,020
Passage benefit obligations	5,568,002	5,605,402
Total	299,297,388	218,807,476
TOTAL	307,221,849	230,099,037

NATIONAL WOMEN'S COUNCIL

NOTES TO THE ACCOUNTS FOR THE PERIOD FROM 01 JULY 2021 TO 30 JUNE 2022

6 Accounts Payable

	30 June 2022	30 June 2021
	Rs	Rs
Creditors	489,491	1,491,385
Accruals	588,147	343,166
Provisions	-	-
Total	1,077,638	1,834,551

7 Government Grant

Grant from Government of Mauritius	92,343,223	62,014,273
Less : Amount spent as Capital Expenditure	0	0
Total	92,343,223	62,014,273

8 Other Income

Affiliation fees	10,000	26,800
Stale/Lost Cheques	3,351	10,389
Others	190,308	750
Total	203,660	37,939

NATIONAL WOMEN'S COUNCIL

NOTES TO THE ACCOUNTS FOR PERIOD FROM 01 JULY 2021 TO 30 JUNE 2022

9. Salaries and Related Expenses

	As at 30 June 2022	As at 30 June 2021
	Rs	Rs
1 Basic Salary	59,400,818	55,197,713
2 Wages/Leaves	2,193,402	2,852,946
3 Allowance	423,398	393,935
4 Overtime	109,501	185,634
5 Contribution to SICOM/NSF/NPS	3,213,046	3,007,222
6 Contribution to CSG	2,758,782	2,070,053
7 Medical Scheme	213,040	228,038
8 Travelling & Transport	3,775,832	3,582,212
9 Uniform	103,440	121,740
10 Provision for sick leave	1,685,561	9,116,897
11 Provision for Passage Benefits	2,459,779	2,809,075
12 Provision for Vacation leave	466,812	4,691,831
13 End of Year Bonus	5,142,934	4,682,771
14 Staff Welfare	23,535	21,453
15 Death Grant	-	10,000
16 PRB Interim Allowance	808,433	2,590,617
17 Ministry/NCC	1,332,195	-
18 Retirement Benefits Obligations	17,073,523	14,045,751
	<u>101,184,030</u>	<u>105,607,887</u>

10. Administrative Costs

1 Fees to Board/Committee members	220,225	261,980
2 Fees for Training & Workshop	73,086	70,000
3 Women's Activities	533,271	366,482
4 Rent	1,693,012	1,278,750
5 Electricity	350,024	247,146
6 Telephone	325,826	286,471
7 Printing & Stationery	369,176	415,071
8 Postage	54,111	47,446
9 Publications	38,008	143,865
10 Office Sundries	165,801	80,755
11 Cleaning Services	67,666	66,370
12 Maintenance of Plant & Equipment	81,845	50,000
13 Maintenance of IT Equipment	20,585	20,925
14 Miscellaneous Expenses	69,569	17,084
15 Overseas Travel (Mission)	0	0
16 Bank Charges	15,004	16,075
17 Fuel	73,152	69,043
18 Maintenance & Related Costs (Vehicle)	87,925	108,724
19 Accountancy Fees	61,150	0
20 Audit Fees	0	35,000
21 Legal Fees	117,000	39,000
22 Outsourcing of Payroll	108,167	49,115
23 Caravanne (Running Costs)	133,658	125,889
24 Telephone & Networking (Additional floor)	145,033	0
25 Rs for Solidarity	0	200
26 Ministry/NCC	-	987,006
27 Grant Donation to Women Associations	39,700	1,298,000
28 Special Collaborative Programme	0	-
	<u>4,842,994</u>	<u>6,080,396</u>

THE NATIONAL WOMEN'S COUNCIL

NOTES TO THE ACCOUNTS FOR PERIOD FROM 1 JULY 2021 TO 30 JUNE 2022

11. FIGURES FOR IPSAS 39 ADOPTION FOR:

For year ending 30 June 2022

	Year ending 30 June 2022	Year ending 30 June 2021
Amounts recognised in balance sheet at end of year:	Rs	Rs
Defined benefit obligation	383,094,476	309,051,925
Fair value of plan assets	(130,659,678)	(140,419,347)
Liability recognised in balance sheet at end of year	252,434,798	168,632,578
Amounts recognised in income statement:		
Service cost:		
Current service cost	11,746,915	10,507,149
Past service cost	-	-
(Employee contributions)	(3,275,429)	(2,957,389)
Fund Expenses	379,463	473,340
Net Interest expense/(income)	8,222,574	6,022,649
P&L Charge	17,073,523	14,045,751
Remeasurement:		
Liability (gain)/loss	65,219,451	(7,951,006)
Assets (gain)/loss	6,975,457	(3,198,466)
Net Assets/Equity (NAE)	72,194,908	(11,149,472)
Total	89,268,431	2,896,279
Movements in liability recognised in balance sheet:		
At start of year	168,632,578	171,002,301
Amount recognised in P&L	17,073,523	14,045,751
(Asset transferred in)	0.00	(337,020)
(Contributions paid by employer)	(5,466,211)	(4,928,981)
Amount recognised in NAE	72,194,908	(11,149,472)
At end of year	252,434,798	168,632,578

The plan is a defined benefit arrangement for the employees and it is a funded plan. The assets of the funded plan are held independently and administered by The State Insurance Company of Mauritius Ltd.

THE NATIONAL WOMEN'S COUNCIL

NOTES TO THE ACCOUNTS FOR PERIOD FROM 1 JULY 2021 TO 30 JUNE 2022

**11. FIGURES FOR IPSAS 39 ADOPTION FOR:
For year ending 30 June 2022**

	Year ending 30 June 2022	Year ending 30 June 2021
	Rs	Rs
Reconciliation of the present value of defined benefit obligation		
Present value of obligation at start of period	309,051,925	307,308,605
Current service cost	11,746,915	10,507,149
Interest cost	15,004,391	10,853,123
(Benefits paid)	(17,928,206)	(11,665,947)
Liability (gain)/loss	65,219,451	(7,951,006)
Present value of obligation at end of period	<u>383,094,476</u>	<u>309,051,925</u>
Reconciliation of fair value of plan assets		
Fair value of plan assets at start of period	140,419,347	136,306,304
Expected return on plan assets	6,781,817	4,830,474
Employer contributions	5,466,211	4,928,981
Employee Contributions	3,275,429	2,957,389
Benefits transferred in	-	337,020
(Benefits paid and other outgo)	(18,307,669)	(12,139,287)
Asset gain/(loss)	(6,975,457)	3,198,466
Estimated Fair value of plan assets at end of period	<u>130,659,678</u>	<u>140,419,347</u>
Distribution of plan assets at end of period		
	2022	2021
Percentage of assets at end of year		
Fixed Interest securities and deposits	58.0%	54.8%
Loans	2.9%	2.8%
Local equities	13.6%	11.8%
Overseas bonds and equities	25.0%	30.1%
Property	0.5%	0.5%
Total	<u>100%</u>	<u>100%</u>
Additional disclosure on assets issued or used by the reporting entity		
	30 June 2022	30 June 2021
Percentage of assets at end of year	(%)	(%)
Assets held in the entity's own financial instruments	0	0
Property occupied by the entity	0	0
Other assets used by the entity	0	0
Components of the amount recognised in NAE		
	2022	2021
Year	Rs	Rs
Currency		
Asset experience gain/(loss) during the period	(6,975,457)	3,198,466
Liability experience gain/(loss) during the period	(65,219,451)	7,951,006
	<u>(72,194,908)</u>	<u>11,149,472</u>
Year	2022-2023	
Expected employer contributions	5,181,266	
(Estimate to be reviewed by National Women's Council)		
Weighted average duration of the defined benefit obligation		14 years
(Calculated as a % change in PV of liabilities for a 1% change in discount rate)		

THE NATIONAL WOMEN'S COUNCIL

NOTES TO THE ACCOUNTS FOR PERIOD FROM 1 JULY 2021 TO 30 JUNE 2022

The plan is exposed to actuarial risks such as : investment risk, interest rate risk, longevity risk and salary risk. The risk relating to death in service benefits is reinsured.

The cost of providing the benefits is determined using the Projected Unit Method. The principal assumptions used for the purpose of the actuarial valuation were as follows:

	Year ending 30 June 2022	Year ending 30 June 2021
Discount rate	5.20%	5.00%
Future salary increases	3.50%	3.00%
Future pension increases	2.50%	2.00%
Mortality before retirement		Nil
Mortality in retirement	PA (90) Tables rated down by 2 years	
Retirement age		65 years

The discount rate is determined by reference to market yields on bonds.

Significant actuarial assumptions for determination of the defined benefit obligation are discount rate, expected salary increase and mortality. The sensitivity analyses below have been determined based reasonably on possible changes of the assumptions occurring at the end of the reporting period.

- If the discount rate would be 100 basis points (one percent) higher (lower), the defined benefit obligation would decrease by Rs 49.3 million (increase by Rs 61.4 million) if all other assumptions were held unchanged.
- If the expected salary growth would increase (decrease) by 1%, the defined benefit obligation would increase by Rs 22.6 million (decrease by Rs 19.9 million) if all other assumptions were held unchanged.
- If the life expectancy would increase (decrease) by one year, the defined benefit obligation would increase by Rs 10.4 million (decrease by Rs 10.4 million) if all other assumptions were held unchanged.

In reality one might expect interrelationships between the assumptions, especially between discount rate and expected salary increases, given that both depend to a certain extent on expected inflation rates. The analysis above abstracts from these interdependence between the assumptions.

THE NATIONAL WOMEN'S COUNCIL

NOTES TO THE ACCOUNTS FOR PERIOD FROM 01 JULY 2021 TO 30 JUNE 2022

12. Related Party Transactions

Related Parties are individuals and companies where the individuals or company has the ability, directly or indirectly to control the other party or to exercise significant influence over the other party in making financial and operating decisions.

NWC is making the following disclosures in respect of related party transactions:

	30 June 2022	30 June 2021
	Rs	Rs
<u>Remuneration</u>		
Chairperson's Fees	175,158	155,640
Salary and Allowances to Manager of National Women's Council	537,257	258,953
Fees to Board Members	46,234	111,230
TOTAL	758,649	525,823

13. Events after Reporting Date

There have been no material events after the reporting date which would require disclosure or adjustments to the financial statements for the period ended 30 June 2022.