



ANNUAL REPORT

FINANCIAL YEAR 2021 - 2022

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**FOREWORD BY HON. STEPHAN TOUSSAINT, MINISTER OF YOUTH EMPOWERMENT,
SPORTS AND RECREATION**

It is indeed a great pleasure for me to present the Annual Report of the Trust Fund for Excellence in Sports for the Financial Year 2021/2022.

In fact, the Financial Year 2021/2022 has been a challenging one as it was still marked by the restrictions imposed upon us by the Covid-19 pandemic.

Despite the restrictions, we have demonstrated our capacity to adjust. Accordingly, we have succeeded in providing our full support to all our athletes who fall under the different programmes of the TFES.

In this connection, we have maintained the provision of financial assistance to our athletes to enable them to continue with their training while concurrently pursuing their academic or vocational studies. We have also provided allowances to our retired athletes who have been able to strive on the regional or international sports scene.

Our relentless effort to financially assist our athletes is and will remain an on-going feature of the Trust Fund for Excellence in Sports. In this perspective, I am glad to note the innovation introduced which has allowed many more athletes to benefit from our assistance scheme. Accordingly, several athletes from team sports such as Basketball, Football and Volleyball are benefitting from our financial assistance. These also include Triathlon, Wrestling and Yachting.

The success would not have been possible without the hard work and discipline put in by the staff members, the Chairperson and the Board Members of the Trust Fund for Excellence in Sports. I would like to express my heartfelt gratitude to them for these achievements.

I wish to reassure our athletes that with our on-going programmes, we will continue to support them to enhance their sporting development and professional capabilities so that they can reach new heights.

I wish you all the best.



**Jean Christophe Stephan Toussaint
Minister of Youth Empowerment,
Sports and Recreation**

MESSAGE FROM THE CHAIRPERSON

It is with great pleasure that I submit the Annual Report of the Trust Fund for Excellence in Sports for the Financial Year 2021-2022.



Indeed, I am proud to say that the Trust Fund for Excellence in Sports has not only been faithful in its mission in providing financial support to our athletes despite the restrictions imposed upon us by the covid-19 pandemic, but has also been able to capture under its on-going schemes, many more athletes especially those from team sports, who are now benefitting from our financial assistance. This is a laudable achievement.

This achievement can only be possible by the dint of hard work. I seize this opportunity to thank the Board Members, the Office in Charge and staff members of the Trust Fund for Excellence in Sports for their hard work and the efforts they have put in.

I wish our athletes plenty of success and all the best in their endeavours.

Joseph Ramsamy
Chairperson
Trust Fund for Excellence in
Sports

SUPPORT TO STUDENTS/ATHLETES PURSUING SECONDARY OR PREVOCATIONAL STUDIES LOCALLY AND ABROAD

The support to students/athletes pursuing secondary or prevocational studies locally and abroad programme is an opportunity for young and high performers/athletes to combine elite sports and secondary/prevocational studies while being able to train in High Performance Training Centres either locally or abroad. Criteria have been established to determine the eligibility for students/athletes to enter the programme.

The objectives of this programme are:

1. to enable young elite athletes to combine competitive sports and secondary or prevocational studies;
2. to provide young elite athletes opportunities to train in high performance training centres abroad and concurrently continue their studies; and
3. to empower young elite athletes and facilitate their integration in society after their sporting career.



New sports disciplines that joined the programme during the financial year 2021/2022 were Basketball, Football, Triathlon, Volleyball, Wrestling and Yachting.



During the financial year 2021-2022, the number of athletes who have benefitted from the programme was **172**.

Appendix 1 & 2: Statistical records and list of athletes

SUPPORT TO STUDENTS/ATHLETES PURSUING TERTIARY OR VOCATIONAL STUDIES LOCALLY AND ABROAD

The opportunity to combine sports and studies is also provided to students/athletes pursuing tertiary or vocational studies locally and abroad.

Criteria have been established to determine the eligibility for students/athletes to enter the programme.

The objectives of this programme are

1. to enable elite athletes to pursue higher education studies;
2. to provide elite athletes opportunities to train in high-performance training centres locally and abroad and concurrently continue their studies; and
3. to empower elite athletes and facilitate their integration in society after their sporting career.



During the financial year 2021-2022, the number of athletes who have benefitted from the tertiary support programme was **32**.

Appendix 3 & 4: Statistical records and list of athletes

HORIZON PARIS 2024

The objective of Horizon Paris 2024 is to support, follow and prepare the Mauritian athletes for the Olympic Games 2024 in Paris.



The criteria to be met by elite athletes in order to form part of the project are as follows:

- (i) should have the potential to be a medallist;
- (ii) should have been an African medallist or is ranked among the Top 15 in the world; and
- (iii) should have the appropriate technical backup to meet the objectives set.

TYPES OF SUPPORT PROVIDED DURING THE FINANCIAL YEAR 2021 - 2022:

- (i) medical / paramedical assistance;
- (ii) DNA tests for the athletes to assess their physical abilities in order to elaborate appropriate training plans and to use the correct training methods;
- (iii) blood tests for the athletes;
- (iv) mental preparation for all the athletes;
- (v) provision of technical equipment to athletes; and
- (vi) allowances to athletes.

Appendix 5 & 6: Statistical records and list of athletes

STATE RECOGNITION ALLOWANCE SCHEME FOR RETIRED ATHLETES

The State Recognition Allowance Scheme for Retired Athletes (SRASRA) was launched in October 2017.

The objective of the SRASRA is to recognize the effort of athletes who have represented Mauritius and won medals in specific competitions.

Assistance is provided to them by way of the provision of an allowance after their retirement from high level competitions.



During the financial year 2021-2022, the number of athletes who were beneficiaries under this scheme was **133**.

Appendix 7 & 8: Statistical records and list of retired athletes

AGREEMENT BETWEEN THE TRUST FUND FOR EXCELLENCE IN SPORTS AND THE UNIVERSITÉ DES MASCAREIGNES, MAURITIUS

A ceremony for signature of an Agreement between the TFES and the Université des Mascareignes (UDM) was held on 19 October 2021 in the Lecture theatre of the Ministry of Youth Empowerment, Sports and Recreation, Citadelle Mall, Port Louis.

The ceremony was held in presence of:

1. the Minister of Youth Empowerment, Sports and Recreation, Hon. Mr Jean Christophe Stephan Toussaint
2. the President of the Université des Mascareignes, Professor Nathalie Bernardie Tahir
3. the Chairperson of the Trust Fund for Excellence in Sports, Mr Marie Joseph Ramsamy
4. the Director General of the Université des Mascareignes, Dr Radhakrishna Somanah

The Agreement will facilitate access to courses, provided that the students/athletes satisfy the basic entry requirements and maintain a decent academic result at the UDM.

Moreover, the UDM will allow early release of students/athletes for sports training. Classes missed will be caught up through tutoring in time.

The duration of courses at the UDM might be longer than the initial prescribed duration time. The agreement will also enable some flexibility, to the extent possible, to accommodate the student / athlete's needs. The students / athletes could be requested to undergo their training at the UDM on Saturdays if they are not free on week-day afternoons, depending on the availability of the appropriate lecturer or resource person.



PRESS CONFERENCE

The TFES organised a press conference at the Côte d'Or National Sports Complex on the 15th February 2022 in presence of the Minister of Youth Empowerment, Sports and Recreation, Hon. Stephan Toussaint and the Chairperson of the Trust Fund for Excellence in Sports, Mr Marie Joseph Ramsamy.



The Chairperson of the TFES talked on the history of the TFES and its mandate. He highlighted on the importance of combining sports and studies and the supports provided by the TFES to young athletes.

The Minister of Youth Empowerment, Sports and Recreation stated,

“that through the past years, the TFES has been restructured while adopting a more scientific approach with regard to the examination of requests and the supports that are given to athletes. The TFES will henceforth include athletes practicing Team Sports on its different programs. 24 young players of the Liverpool Football Academy and 3 players of the Volleyball federation have integrated the programs.”

He added,

“All beneficiaries need to be aware that the support provided to them is not permanent. Their performances will be continuously monitored. Discipline and seriousness are important in order to continuously benefit from the supports”.

The Officer in Charge of the TFES presented the “Bilan 2021”. He made a presentation on the different programmes of the TFES.

He also elaborated on the objectives of the different programmes, the types of support provided, the financial support to athletes, the number of National Sports Federations and athletes involved and the amount allocated to different programmes.

MISSION TO RODRIGUES

A delegation of the TFES was in Rodrigues from the 17 to 21 May 2022. The main objective of the mission was to make a follow-up of actions initiated in November 2020.

The delegation paid a courtesy visit to the Commissioner of Sports in Rodrigues, Mr Varok Ravina on the 18 May 2022. Mr. Varok was thankful for the assistance being provided to young athletes by the TFES in Rodrigues.



The Commissioner of Sports also attended a meeting with athletes, coaches and parents on the 19 May 2022 at the Malabar Gymnasium. The different programmes run by the TFES were presented. He also expressed his appreciation for having the chance to meet the athletes and parents and emphasized on the opportunity that the beneficiaries were having by being part of the programmes run by the TFES. He requested all the athletes to act as role models of the TFES and ambassadors of the Rodrigues Island at the sports level.

Vouchers, sports bottles and T-Shirts were offered by the TFES to the athletes.

The mission also included meetings with college rectors and canteen holders and site visits on training sites were conducted to assess the conditions where athletes were training



New Measures taken by the TFES during Financial Year 2021/2022

a) Support to students/athletes pursuing secondary or prevocational studies locally and abroad

1. The rate of daily meal allowance provided to students/athletes under the Secondary/Prevocational School Programme locally was increased from Rs 75 to Rs 100.
2. A monthly contribution of Rs. 2,500/- was approved for the part funding of school fees of young athletes who are attending private secondary schools and not taking any private tuition.
3. A food pack of value Rs 2,000/- was approved for distribution to each athlete who was not attending schools and was not benefiting from canteen services.

b) Support to students/athletes pursuing tertiary or vocational studies locally and abroad

A daily meal of value Rs 100 to athletes attending vocational institutions was approved.

c) State Recognition Allowance Scheme for Retired Athletes

With a view to ascertaining that retired athletes benefitting from the scheme of the TFES were still alive, it was decided that they have to update their personal information.

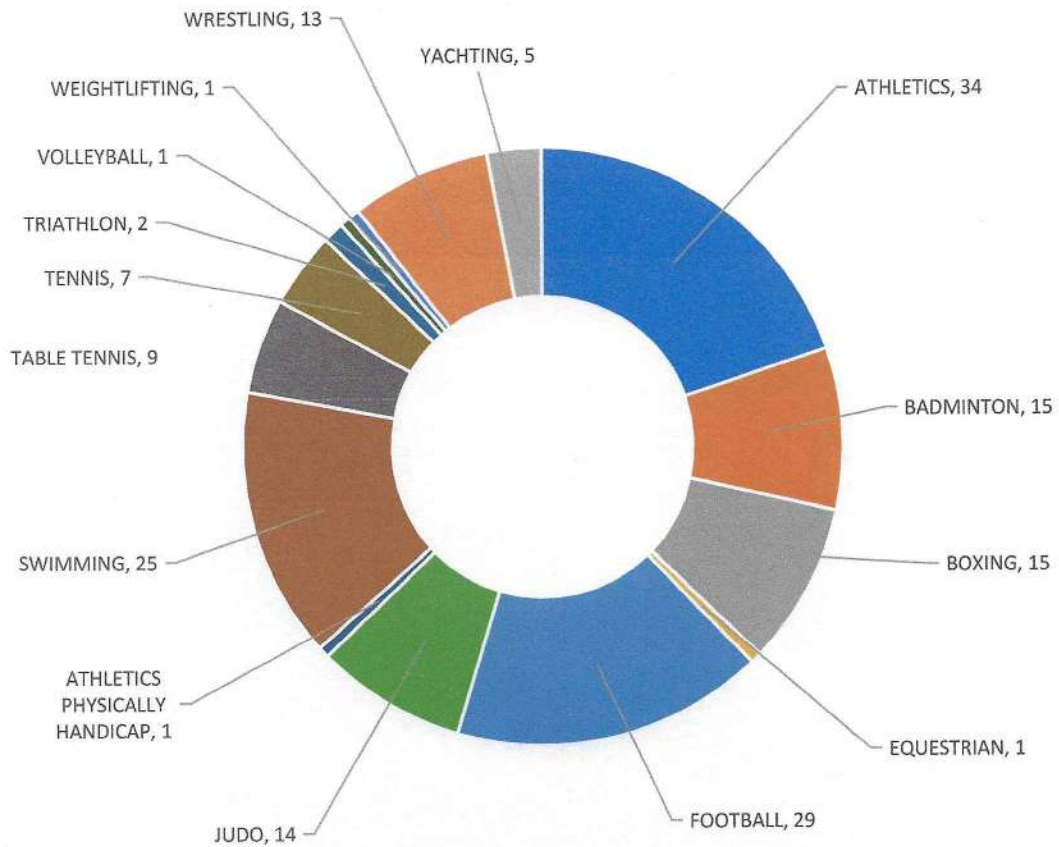
d) Other Measures:

1. A gift voucher of Rs 1,000 was offered to each athlete under TFES Programmes for purchase of sports equipment.
2. For transparency purposes, the TFES Annual report and list of beneficiaries was made available on the official Website.
3. The application of technical criteria (Individual, Racket and Combat Sports) for the selection of athletes under respective TFES programme was established.
4. Skill tests for team sports were designed for athletes wishing to be enrolled on respective TFES Programme. The TFES has integrated athletes practising Basketball, Football and Volleyball.
5. Technical criteria for para-sports was also established for the selection process and was based on achievements at national and international levels as well as training requirements.
6. A Memorandum of Understanding between the TFES and the "Université des Mascareignes" (UDM) was signed which is valid for a period of 5 years.
7. The Memorandum of Understanding between the TFES and MITD was renewed and is valid for a period of 5 years. The objective is to provide for the training of athletes of the TFES with some flexibility which allow them to attend to their scheduled sports training and competitions while pursuing their vocational studies.

STATISTICAL RECORDS

APPENDIX 1

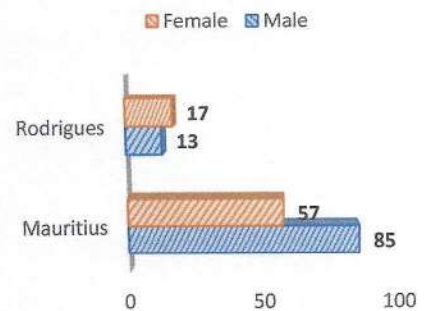
SUPPORT TO STUDENTS/ATHLETES PURSUING SECONDARY OR PREVOCAATIONAL STUDIES LOCALLY AND ABROAD
NUMBER OF ATHLETES



INTAKE DURING FINANCIAL YEAR 2021 - 2022



NUMBER OF ATHLETES BY GENDER



APPENDIX 2:**LIST OF ATHLETES**

| SN | SURNAME | NAME | SPORT | SEX | COLLEGE |
|-----------|-------------------|-------------------------|--------------|------------|--|
| 1 | RUGHOODASS | Alvin | Athletics | M | Bhujoharry College- La Tour Koenig |
| 2 | GANAPRAGASSA | Ryan | Athletics | M | La Confiance College |
| 3 | JOSEPHINE | Julien | Athletics | M | La Confiance College |
| 4 | NABAB | Alvinio | Athletics | M | St Mary's School |
| 5 | EMILIE | Anael | Athletics | M | St Andrews School |
| 6 | THEODORE | Yoan Christopher | Athletics | M | St Andrews School |
| 7 | JOSEPHINE | Joyce | Athletics | F | Bon et Perpetuel Secours College |
| 8 | ROUSSEAU | Camille | Athletics | F | Bon et Perpetuel Secours College |
| 9 | THEVENET | Maeva | Athletics | F | Loreto College Quatre Bornes |
| 10 | LEBRASSE | Ananxya | Athletics | F | Loreto College Quatre Bornes |
| 11 | QUIRIN | Jordan | Athletics | M | Basdeo Bissoondoyal State Secondary School |
| 12 | CHENGUBRAYDOO | Eliam | Athletics | M | St Esprit |
| 13 | ANSON | Bryan | Athletics | M | Rabindranath Tagore Secondary School |
| 14 | MOIRT | Oceanne | Athletics | F | Loreto College Curepipe |
| 15 | BHEEKHUN | Shakeela | Athletics | F | Private |
| 16 | LISETTE | Marie Whitney | Athletics | F | City College |
| 17 | RAVINA | Marie Arinya Sherridane | Athletics | F | Bon et Perpetuel Secours Fatima |
| 18 | DAXE | Severine | Athletics | F | Bon et Perpetuel Secours Rose Hill |
| 19 | TOPIZE | Orphee | Athletics | M | Eden College (Boys) |
| 20 | ANDRE | Francois Ory | Athletics | M | Rodrigues College |
| 21 | GUILLAUME | Franciana | Athletics | F | Le Chou College |
| 22 | AZIE | Carlos | Athletics | M | Terre Rouge College |
| 23 | SWEE | Jack Daniel | Athletics | M | Grande Montagne College |
| 24 | SPEVILLE HORTENSE | Juanita | Athletics | F | Terre Rouge College |
| 25 | BEGUE | Marie Albertine Chelsie | Athletics | F | Mont Lubin College |
| 26 | SWEE | Sharonne | Athletics | F | Mont Lubin College |
| 27 | ALBERT | Loana Stacy | Athletics | F | Rodrigues College |
| 28 | VIEILLESE | Henri | Athletics | M | Le Chou College |
| 29 | ALBERT | Louis Justin | Athletics | M | Le Chou College |
| 30 | CASTEL | Anastasia | Athletics | F | Terre Rouge College |
| 31 | EMILIE | Frank Alain | Athletics | M | Rodrigues College |
| 32 | GENTIL | Doann Yael | Athletics | F | Mont Lubin College |
| 33 | LEOPOLD | Doriana | Athletics | F | Marechal College |
| 34 | POLIMONT | Huctor | Athletics | M | Terre Rouge College |

| | | | | | |
|----|----------------|-------------------------------|------------|---|---|
| 35 | APPIAH | Vilina | Badminton | F | Droopnath Ramphul State Secondary School |
| 36 | LEUNG FOR SANG | Jemimah | Badminton | F | Loreto College Quatre Bornes |
| 37 | RUSSEAN | Vaishnav | Badminton | M | St Andrews School |
| 38 | NUNDAH | Kemtish Rai | Badminton | M | Sir Leckraz Teeluck College |
| 39 | DOUCE | Lucas | Badminton | M | St Andrews School |
| 40 | BHURUTH | Reva Aditi | Badminton | F | MGSS Flacq |
| 41 | BEEBEEJAUN | Abdul Zaheer | Badminton | M | Doha Academy |
| 42 | BEEBEEJAUN | Adbul Zeeshan | Badminton | M | Doha Academy |
| 43 | AULEAR | Humairaa Aaisha | Badminton | F | Loreto College Port Louis |
| 44 | BHURTUN | Tiya | Badminton | F | Loreto College Curepipe |
| 45 | HANUMAN | Cheerag Pravish | Badminton | M | Royal College Port Louis |
| 46 | CHINIAH | Layna Luxmi | Badminton | F | France Boyer de la Giroday State Secondary School |
| 47 | SIOW YIN YOUNG | Aidan Yu-Kiat | Badminton | M | College Sainte Marie |
| 48 | SAVOO | Tejas | Badminton | M | Forest Side SSS (Boys) |
| 49 | BHAUGEEROTHEE | Pranav Dushyant Indr Kumar | Badminton | M | Rabindranath Tagore Secondary School |
| 50 | CHELIN | Emmanuel | Boxing | M | Bhujoharry College La Tour Koenig |
| 51 | DUPRE | Nicolas | Boxing | M | Sir Abdool Razack Mohammed State Secondary School |
| 52 | MANUEL | Mathieu | Boxing | M | Lycee Mauricien |
| 53 | PERRINE | Marie Ketline Annaelle | Boxing | F | Mauritius Institute for Training and Development |
| 54 | BEGUE | Audrey | Boxing | F | Atelier Savoir |
| 55 | RAVINA | Anastasia | Boxing | F | Terre Rouge College |
| 56 | BONNEL | Audeliana | Boxing | F | Marechal College |
| 57 | RAVINA | Joseph Marcus | Boxing | M | Terre Rouge |
| 58 | EDOUARD | Jorian Darius | Boxing | M | Rodrigues College |
| 59 | SPEVILLE | John Ray | Boxing | M | Le Chou College |
| 60 | FRANCOIS | Marie Carina | Boxing | F | Atelier de Savoir |
| 61 | BOTTE | Anne Marie Christina | Boxing | F | Maison Familiale Rural |
| 62 | NIOLE | Luciano | Boxing | M | Grande Montagne College |
| 63 | RAVINA | Varinia | Boxing | F | Terre Rouge College |
| 64 | SAMOISIE | Jean Steven Bradley | Boxing | M | Songes College |
| 65 | TAN YAN | Collyns | Equestrian | F | Mahatma Gandhi SSS (Sodnac) |
| 66 | APOLLON | Marie Ambre Anastasia | Football | F | Droopnath Ramphul State Secondary School |
| 67 | BALLEA | Ansh | Football | M | Ebene State Secondary School |
| 68 | BEEHARRY | Stewel | Football | M | Universal College |
| 69 | BOUQUET | Marc Cameron | Football | M | London College |
| 70 | GASPARD | Christiano | Football | M | St Esprit |
| 71 | JOSEPH | Denzel Werly | Football | M | Terre Rouge State Secondary School |
| 72 | DESIRE | Jordan Andre Louis | Football | M | Mauritius College |

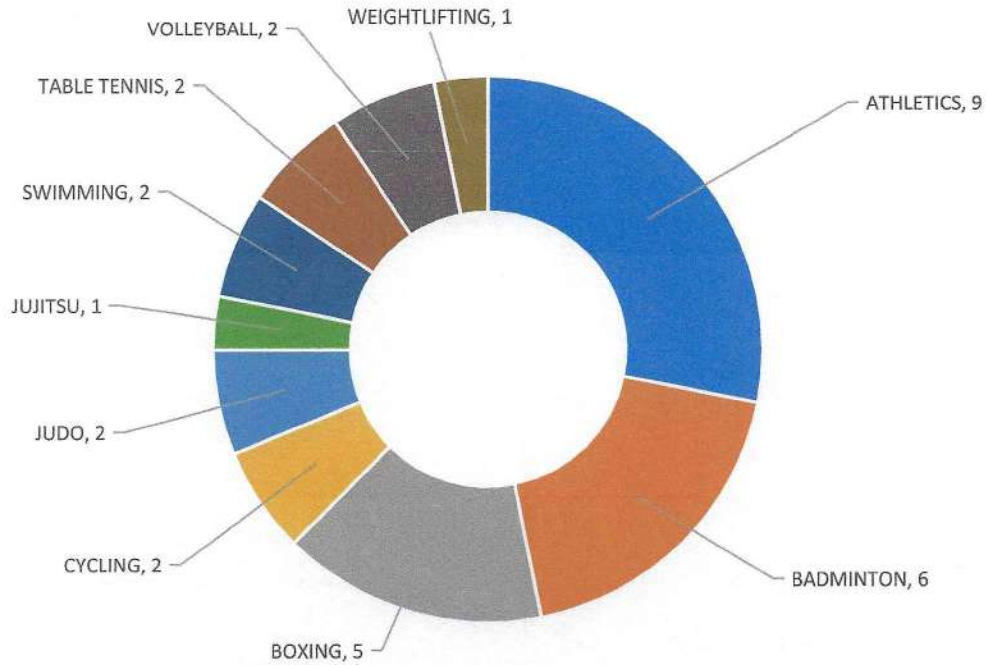
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|------------|-----------------|------------------------------|----------|---|---|
| 73 | FANOR | Nicolas | Football | M | Regis Chaperon State Secondary School |
| 74 | FORTUNO | Manuel Cedric Neo | Football | M | Labourdonnais College |
| 75 | GOPAL | Julie | Football | F | Le Bocage |
| 76 | HORTANCE | Steeler Jean | Football | M | Adolphe de Plevitz |
| 77 | HYPOLITE | Adriano Jordan | Football | M | Adventist College |
| 78 | JUGGOO | Dhurgesh | Football | M | Basdeo Bissoondoyal State Secondary School |
| 79 | RAMSURRUN | Devishree | Football | F | Quartier Militaire State Secondary School |
| 80 | LAFLEUR | Andrew Leroy Peter | Football | M | La Confiance College |
| 81 | LATOURE | Jude | Football | M | Port Louis State Secondary School |
| 82 | LAW KAM CHEN | Jordan | Football | M | Bhujoharry College |
| 83 | THOMAS | Lucas Loic | Football | M | St Andrew's College |
| 84 | ETAN LITIEN KEE | Messie | Football | M | Terre Rouge State Secondary School |
| 85 | NOEMIE | Jean Ezechieel Judex Fanny | Football | M | Ramsoondar Prayag State Secondary School |
| 86 | PARISOT | Ophelie Gwannaelle | Football | F | France Boyer de la Giroday State Secondary School |
| 87 | CHATIGAN | Pascal | Football | M | Bhujoharry College |
| 88 | PYTAMBAR | Nathaniel Desire | Football | M | John Kennedy College |
| 89 | NOORDINE | Ziggy Wayne | Football | M | Islamic College |
| 90 | BEESELA | Ethaniel | Football | M | Burjharry College |
| 91 | HORTANCE | Grey Jean | Football | M | Universal College |
| 92 | PLACATOSE | Sebastien Romel | Football | M | Professor Hassan Raffa |
| 93 | SOOKURUN | Dan | Football | M | Lighthouse Secondary School |
| 94 | DHOOKEE | Yashna | Football | F | Friendship College |
| 95 | HORTENSE | Alessia | Judo | F | Loreto College Port Louis |
| 96 | DURHONE | Tracy | Judo | F | Full Day School |
| 97 | RAVINA | Anastasia | Judo | F | Labourdonnais College - Vallée des Pretres |
| 98 | PIRON | Marie Clarisse Alicia | Judo | F | DAV College Port Louis |
| 99 | DAVID | Lucas Rohan | Judo | M | St Mary's School |
| 100 | CATEAU | Adrien | Judo | M | London College |
| 101 | ANDY | Elyjah | Judo | M | La Confiance College |
| 102 | THOMAS | Marie Illana Shanya | Judo | F | London College |
| 103 | THOMAS | Marie Elushiana Sherine | Judo | F | London College |
| 104 | AGATHE | Marie Alexsha | Judo | F | Mont Lubin College |
| 105 | BEGUE | Marie Onorine | Judo | F | Songes College |
| 106 | CASIMIR | Marie Anne Gaelle | Judo | F | Mont Lubin College |
| 107 | CASIMIR | Jean Slyvestre | Judo | M | Grande Montagne College |
| 108 | EVENOR | Christiano | Judo | M | Grande Montagne College |
| 109 | VILMONT | Fatimah Aude Lorianne Nadine | PhysFed | F | Loreto College Quatre Bornes |
| 110 | KOK SHUN | Alicia | Swimming | F | Queen Elizabeth College |

| | | | | | |
|-----|------------------|---------------------------|--------------|---|---|
| 111 | GEBERT | Ines | Swimming | F | Lycee Labourdonnais |
| 112 | AH YONG | Victor | Swimming | M | Lycee Des Mascareignes |
| 113 | MUSLUN | Farhaan | Swimming | M | International School Seychelles |
| 114 | CICERON | Adrien | Swimming | M | John Kennedy College |
| 115 | KOK SHUN | Ryan | Swimming | M | Le Bocage International School |
| 116 | ANODIN | Gregory | Swimming | M | St Mary's School |
| 117 | WONG CHAP IAN | Olivier | Swimming | M | Le Bocage International School |
| 118 | BATHFIELD | Gabrielle | Swimming | F | Home Schooling |
| 119 | TRANQUILLE | Gregory | Swimming | M | St Esprit |
| 120 | RAMGOOLAM | Jaimie Prishika | Swimming | F | Rabindranath Tagore Secondary School |
| 121 | LI HIN DUEN | Shawn | Swimming | M | Saint Exprit College |
| 122 | L'ARROGANT | Hugo Jean Fabien | Swimming | M | St Andrews College |
| 123 | RAMDHUN | Marie Eunnice Vanisha | Swimming | F | Pailles SSS |
| 124 | TIN WAN YUEN | Matteo | Swimming | M | St Esprit |
| 125 | NG KON | Ethan Gareth Foong Hao | Swimming | M | St Esprit |
| 126 | CAPITTE | Baptiste | Swimming | M | Lycee Des Mascareignes |
| 127 | KHANNA | Anshee | Swimming | F | Northfields International High School |
| 128 | FOO SEM FAH | Lucas | Swimming | M | College Pierre Poivre |
| 129 | NAKHUDA | Alyosha | Swimming | M | College Pierre Poivre |
| 130 | AH CHIP | Chloe | Swimming | F | Le Bocage International School |
| 131 | SEEWASAGUR | Madesh Kumar | Swimming | M | Le Bocage International School |
| 132 | LE GUEN | Anne Gaelle Chloe | Swimming | F | Ecole du Centre-College Pierre Poivre |
| 133 | DOORBEEGASSING | Emmy Grace | Swimming | F | Loreto College Quatre Bornes |
| 134 | WONG HON LEUNG | Lisa Grace | Swimming | F | Loreto College Port Louis |
| 135 | ANDRE | Maena | Table Tennis | F | Loreto College Quatre Bornes |
| 136 | RANGASAMY | Hansley Krishna | Table Tennis | M | Ebene SSS |
| 137 | LO CHUN PUN | Tania | Table Tennis | F | Ebene SSS |
| 138 | GOOLJAR | Hotav Soham | Table Tennis | M | Rabindranath Tagore Secondary School |
| 139 | CHADY | Nandita Rachel | Table Tennis | F | Gactan Raynal State College |
| 140 | LAI TONG | Joshua | Table Tennis | M | Queen Elizabeth Academy |
| 141 | LEE MO LIN | Nigel | Table Tennis | M | St Esprit |
| 142 | LEE MO LIN | Callum | Table Tennis | M | St Esprit |
| 143 | LAI TONG | Christy | Table Tennis | F | Queen Elizabeth Academy |
| 144 | RAMASAWMY | Malika | Tennis | F | Loreto College Rose Hill |
| 145 | INTROCASO | Sarah | Tennis | F | Le Bocage International School |
| 146 | LEUNG SIONG FFAT | Kelly | Tennis | F | Queen Elizabeth College |
| 147 | AVA | Samuel | Tennis | M | West Coast International Secondary School |
| 148 | DHAWAL | Rawa Aaron | Tennis | M | Royal College Curepipe |
| 149 | LALLOO | Celina Nilakshi | Tennis | F | GMD Atchia Academy |
| 150 | DESAUBIN | Reese | Tennis | F | Loreto College Quatre Bornes |
| 151 | DHURMA | Riya Vaishali | Triathlon | F | St Andrews College (Girls) |
| 152 | TOULET | Adrien | Triathlon | M | Lycee Des Mascareignes |

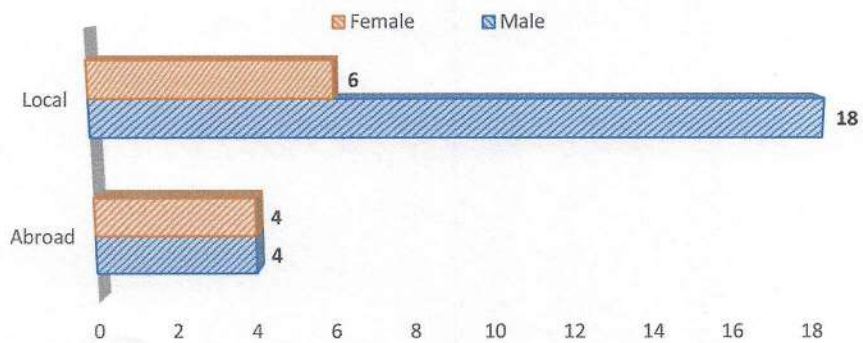
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|------------|---------------|----------------------------|---------------|---|------------------------------------|
| 153 | ESTHER | William Joey | Volleyball | M | St Andrews College |
| 154 | IRAM | Wendy | Weightlifting | F | Loreto College Mahebourg |
| 155 | CONSTANT | Jean David | Wrestling | M | Atelier de formation Joie de Vivre |
| 156 | MERIZA | Grace | Wrestling | F | Atelier de formation Joie de Vivre |
| 157 | LABEAUTE | Jahmelie Adrianna | Wrestling | F | Atelier de formation Joie de Vivre |
| 158 | CELESTIN | Jamel Mateo | Wrestling | M | Atelier de formation Joie de Vivre |
| 159 | JAUNKY | Teerouven | Wrestling | M | Patten College |
| 160 | NARRAINEN | Disen | Wrestling | M | Patten College |
| 161 | DAUHAJEE | Nilesh | Wrestling | M | Eden College |
| 162 | KHEMUN | Kunal | Wrestling | M | Aleemiah College |
| 163 | KHEMUN | Ravish | Wrestling | M | Curepipe College |
| 164 | JEAN FRANCOIS | Adriano | Wrestling | M | Safire |
| 165 | CAMOINS | Marie Quendorina | Wrestling | F | La Ferme College |
| 166 | PERRINE | Marie Anna Cleonia | Wrestling | F | Terre Rouge College |
| 167 | RAPHAEL | Jenelly Odelli Chrishta | Wrestling | F | Grande Montagne College |
| 168 | BRASSE | Marie Lea Oceane | Yachting | F | London College |
| 169 | LAVIOLETTE | Hugo Alexandre | Yachting | M | St Aubin SSS |
| 170 | MARDAY | Heli Stan | Yachting | M | MITD - Rose Belle |
| 171 | CHUMMUN | Emilien | Yachting | M | MITD - Rose Belle |
| 172 | EDOUARD | Marie Cheyenne | Yachting | F | Cosmopolitan College |

APPENDIX 3

**SUPPORT TO STUDENTS/ATHLETES PURSUING TERTIARY
OR VOCATIONAL STUDIES LOCALLY AND ABROAD**
NUMBER OF ATHLETES



NUMBER OF ATHLETES BY GENDER



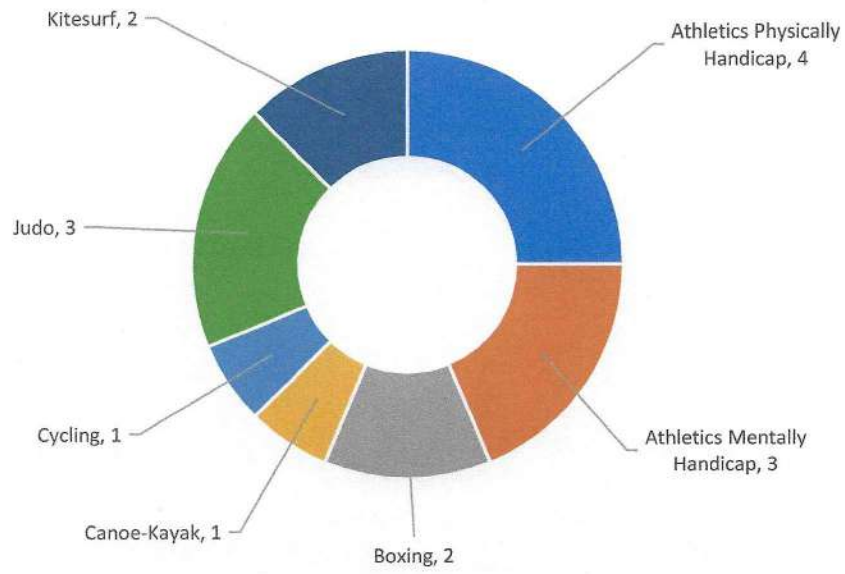
APPENDIX 4**SUPPORT TO STUDENTS/ATHLETES PURSUING TERTIARY OR VOCATIONAL STUDIES
LOCALLY AND ABROAD****LIST OF ATHLETES**

| SN | SURNAME | NAME | SPORTS | UNIVERSITY/ INSTITUTION | COURSE |
|-----------|----------------|------------------------|---------------|-------------------------------------|---|
| 1 | POTIRON | Liliane | Athletics | Mauritius Institute of Education | Bachelor in Education |
| 2 | PULTOO | Tejraj | Badminton | Sunway College, Malaysia | BA (Hons) Communication |
| 3 | ROLFO | Jean David | Boxing | Mauritius Institute of Education | Bachelor in Education (Physical Education) |
| 4 | CHEMBEN | Niven | Boxing | Sasha The School, Mauritius | Certificate in Hairdressing and Barbering |
| 5 | MADANAMOOHOO | Jack Anthony | Weightlifting | Mauritius Institute of Education | Bachelor in Education (Physical Education) |
| 6 | BONGOUT | Jean Bernard Alexandre | Badminton | Sunway University, Malaysia | Bachelor of Science in International Hospitality Management |
| 7 | PROSPER | Joseph Dezardin | Athletics | University of Mauritius | Bachelor in Electrical and Electronic Engineering |
| 8 | FLORINE | Alexis Esteban | Athletics | University of Mauritius | Bachelor of Science (Hons) in Human Resource Management |
| 9 | MUNGRAH | Ganesha | Badminton | Sunway University, Malaysia | Bachelor of Science in Accounting and Finance |
| 10 | L'ETENDRIE | Jérémie | Athletics | University of Technology, Mauritius | Diploma in Sports Training Coaching and Exercise Full Time |
| 11 | PURAHOO | Ovesh | Swimming | University of Regina, Canada | Bachelor of Kinesiology |
| 12 | LEE FONG | Karen Lorie | Table Tennis | Institut Escoffier – Mauritius | Parcours Culture Gastronomique Française |
| 13 | MAYER | Alexandre | Cycling | Middlesex University, Mauritius. | BA (Hons) Business Management |
| 14 | ROUGIER LAGANE | Christopher | Cycling | Middlesex University, Mauritius. | BA (Hons) Business Management |
| 15 | PERRINE | Chandrine | Jujitsu | University of Orleans, France | Master in International Economics |
| 16 | LARARAUDEUSE | Jérémie | Athletics | Marion Hair Club & Co Ltd | Barbering and Grooming |

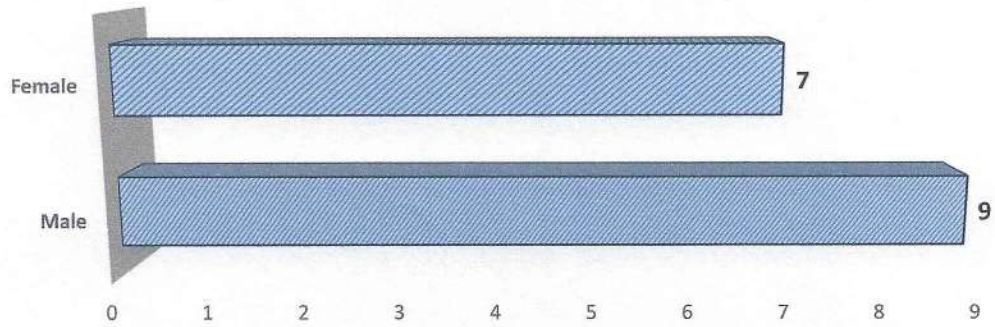
| | | | | | |
|----|----------------|----------------------|--------------|---|--|
| 17 | BAPTISTE | Jean Jiovani | Boxing | Delta Institute, Mauritius | Building Design Geometry and Theory and Auto CAD |
| 18 | KADARASEN | Niskens Anthony J.E | Athletics | Pawsom Dog Training School, Mauritius | Dog Training |
| 19 | VENCATASAMY | Joshan Roy | Athletics | Charles Telfair Institute, Mauritius | Bachelor of Science in Psychological Science and Human Resource Management |
| 20 | CUPIDON | Adel Jordan | Athletics | Marion Académie de Coiffure & d' Esthetique, Mauritius | Barbering |
| 21 | AUBEELUCK | Yash | Athletics | Sunway University, Malaysia | Bsc Computer Science |
| 22 | SOOBAMANIE | Rohissen Pillay | Badminton | Rushmore Business School, Mauritius | ACA Course |
| 23 | APPIAH | Vilina | Badminton | University of Mauritius | Bsc Accounting (Minor: Management) |
| 24 | VYDELINGUM | Ziah | Volleyball | Charles Telfair Institute, Mauritius | Diploma of Interior Design |
| 25 | LEUNG FOR SANG | Jemimah | Badminton | William Angliss Institute, Australia | Certificate IV in Commercial Cookery and Certificate IV in Patisserie |
| 26 | FANGO | Enzy | Judo | Blue World Instructor Development Course Ltd, Blue Bay, Mauritius | PADI Course |
| 27 | SADOOLAH | Zaynah | Table Tennis | Mauritius Institute of Education | Bachelor of Education (Physical Education) |
| 28 | IP HEN CHEUN | Tessa | Swimming | Charles Telfair Institute, Mauritius | BCom Degree in Tourism, Hospitality & Marketing |
| 29 | LEGENTIL | Christianne | Judo | Club Elite Feminin, France | Judo Coaching |
| 30 | CHAVRY | Serena | Volleyball | MS School of Accountancy, Mauritius | ACCA Level 1 |
| 31 | AGATHE | Jean Jerry Ziggy | Boxing | Say's Academy, Mauritius | Barber & Grooming |
| 32 | ANTALIKA | Emmanuel Dylan Henri | Boxing | Say's Academy, Mauritius | Barber & Grooming |

APPENDIX 5

**HORIZON PARIS 2024
NUMBER OF ATHLETES**



NUMBER OF ATHLETES BY GENDER

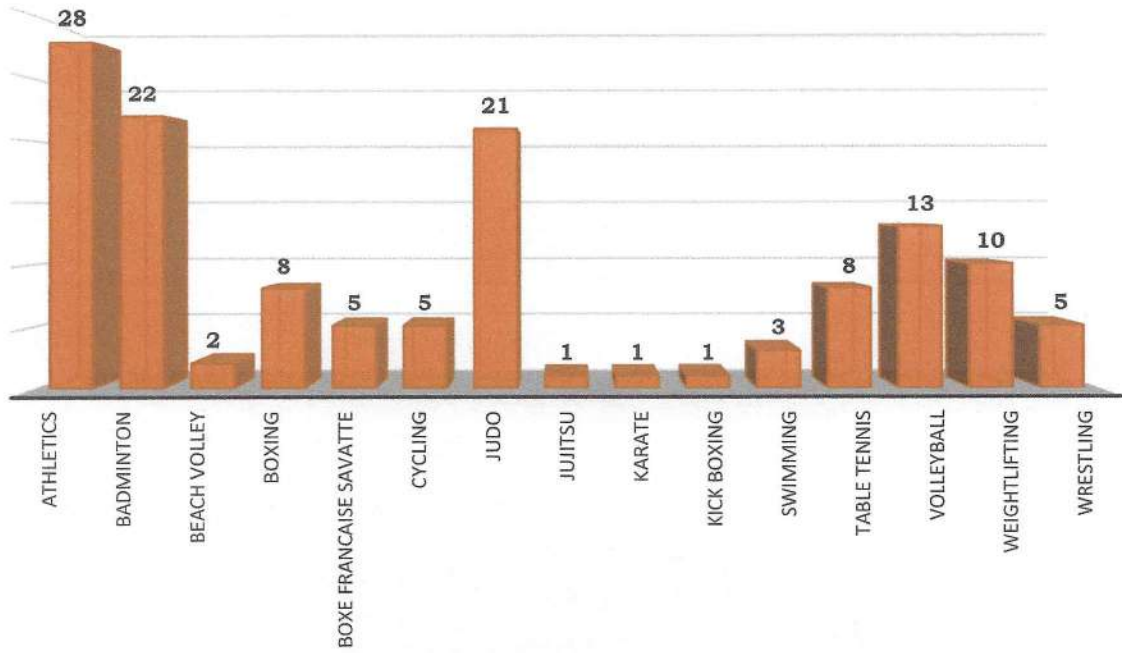


APPENDIX 6**LIST OF ELITE ATHLETES**

| SN | NAME OF ATHLETE | DISCIPLINE |
|-----------|------------------------------|-------------------------------|
| 1 | DE FALBAIRE Jean Lauri | Kite Surf |
| 2 | CLAIRE Merven | Boxing |
| 3 | GANGAYA Winsley | Judo |
| 4 | DURHONE Tracy | Judo |
| 5 | ANGELINE Anais | Athletics Physically handicap |
| 6 | NOEMI Alphonse | Athletics Physically handicap |
| 7 | ROBERTO Michel | Athletics Physically handicap |
| 8 | RABAYE Donovan | Athletics Mentally handicap |
| 9 | COLIN Richarno | Boxing |
| 10 | CLAIR Brigila | Athletics Mentally handicap |
| 11 | PATURAU Julie | Kite Surf |
| 12 | SARAMANDIF Terence | Canoe-Kayak |
| 13 | LE COURT DE BILLOT Kimberley | Cycling |
| 14 | CAPDOR Eddy | Athletics Mentally handicap |
| 15 | PERRINE Brandy | Athletics Physically handicap |
| 16 | FEUILLET Remi | Judo |

APPENDIX 7

**THE STATE RECOGNITION ALLOWANCE SCHEME FOR RETIRED
ATHLETES
NUMBER OF RETIRED ATHLETES PER SPORTS DISCIPLINE**



APPENDIX 8**LIST OF BENEFICIARIES**

| SN | SURNAME | NAME | SPORTS | PERFORMANCE RECORDED | |
|----|--------------|----------------------------|-----------|-----------------------|--------|
| | | | | EVENT | MEDAL |
| 1 | SONEAH NAIKO | Khemraz | Athletics | Francophone Games | Silver |
| 2 | LEGRAND | Patrick Gino Jean Marc | Athletics | African Games | Bronze |
| 3 | SEEBALUCK | Sheila | Athletics | African Championships | Bronze |
| 4 | AUGUSTIN | Jean Fernando | Athletics | Francophone Games | Gold |
| 5 | MILAZAR | Jean Eric | Athletics | Francophone Games | Gold |
| 6 | LEFOU | Pierre Judex | Athletics | Francophone Games | Bronze |
| 7 | MARDAYMOOTOO | James Brian Penny | Athletics | African Games | Bronze |
| 8 | EDWARDS | Gilliane | Athletics | African Championships | Bronze |
| 9 | GOVINDEN | Sandra | Athletics | African Championship | Bronze |
| 10 | APPADOO | Marie Lourdes | Athletics | African Championships | Silver |
| 11 | VICTOIRE | Desire Alberto David | Athletics | African Championships | Bronze |
| 12 | HA-SHAN | Gilbert, Jose Robert | Athletics | Francophone Games | Silver |
| 13 | GARDENNE | Jean Kersley | Athletics | Commonwealth Games | Bronze |
| 14 | TIRVENGADUM | Sivaragen Pillay Rudy | Athletics | Francophone Games | Silver |
| 15 | CHIMIER | Jonathan James | Athletics | Francophone Games | Gold |
| 16 | PIERRE-LOUIS | Desire | Athletics | Francophone Games | Bronze |
| 17 | DOMAINGUE | Stephanie Marthe | Athletics | African Championships | Gold |
| 18 | KOWLESSUR | Ommanandsingh | Athletics | Francophone Games | Silver |
| 19 | PERRINE | Bernadette Marie Christine | Athletics | Francophone Games | Silver |
| 20 | BOULLE | Marie Josiane Nairac | Athletics | African Championship | Silver |
| 21 | LOUIS | Henrico | Athletics | Francophone Games | Silver |
| 22 | FOURNIER | Caroline | Athletics | African Games | Gold |
| 23 | CHEEKOUSSEN | Marie Anne Nancy | Athletics | African Championships | Bronze |
| 24 | RAMSAMY | Fabio Karl | Athletics | Francophone Games | Bronze |
| 25 | COIFFIC | Louis Steven Fabrice | Athletics | Francophone Games | Silver |
| 26 | VIEILLESSE | Jean Antonio | Athletics | Francophone Games | Silver |
| 27 | THIERRY | Patrick Guillaume Lloyd | Athletics | Francophone Games | Bronze |
| 28 | DE GRACE | Marie Jean François | Athletics | Francophone Games | Silver |
| 29 | CURPEN | Amrita | Badminton | African Championships | Gold |
| 30 | FOO KUNE | Karen | Badminton | African Championships | Gold |
| 31 | BEEHARRY | Jacques Michel Stephan | Badminton | African Championships | Gold |
| 32 | DAJEE | Anusha | Badminton | African Championships | Gold |
| 33 | HENNEQUIN | Martine | Badminton | African Championships | Silver |
| 34 | CLARISSE | Edouard | Badminton | African Championships | Gold |
| 35 | MAHADNAC | Yogeshwarsingh | Badminton | African Championships | Bronze |

| | | | | | |
|----|-----------------|---|---------------|---------------------------|--------|
| 36 | PERSAND | Vandanah Neeta | Badminton | African Championships | Bronze |
| 37 | FOO KUNE | Jacques Sun Yune | Badminton | African Championships | Bronze |
| 38 | FOO KUNE | Cathy Marisa Kim Sew | Badminton | African Championships | Silver |
| 39 | SAWARAM | Vishal | Badminton | African Championships | Bronze |
| 40 | DELJOOR | Mohamadally | Badminton | African Championships | Gold |
| 41 | ABOOBAKAR | Mohamed Hyder | Badminton | African Championships | Gold |
| 42 | ALLET | Alain Denis Gilles | Badminton | African Championships | Silver |
| 43 | DUSSAIN | Geenesh | Badminton | African Championships | Gold |
| 44 | JEAN PIERRE | Marie Joseph | Badminton | African Championships | Silver |
| 45 | CONSTANTIN | Denis | Badminton | African Championships | Gold |
| 46 | PILLAY | Vinayagum | Badminton | African Games | Bronze |
| 47 | RAMTOHAL | Neeresh Kumar | Badminton | African Games | Bronze |
| 48 | ALAM | Andy Lloyd | Badminton | All African Championships | Bronze |
| 49 | LOUISON | Jacques Dany Yoni | Badminton | African Championships | Bronze |
| 50 | BABOOLALL | Deeneshsing | Badminton | All African Championships | Silver |
| 51 | RIGOBERT - LONG | Marie Natacha | Beach Volley | African Games | Gold |
| 52 | LI YUK LO | Nioun Chin Elodie Stephanie Christelle | Beach Volley | African Games | Gold |
| 53 | JULIE | Louis Richard Bruno | Boxing | Olympic Games | Bronze |
| 54 | RAJCOOMAR | Bhoosan Duth | Boxing | Francophone Games | Bronze |
| 55 | SUNEE | Richard François | Boxing | Commonwealth Games | Gold |
| 56 | MACAQUE | Marie Michael | Boxing | Commonwealth Games | Silver |
| 57 | LEBON | Josian | Boxing | Francophone Games | Silver |
| 58 | BANGARD | Marco Judex | Boxing | African Championships | Gold |
| 59 | FRONTIN | Giovanni Michael | Boxing | Francophone Games | Gold |
| 60 | DURGAHED | Riaz | Boxing | Francophone Games | Silver |
| 61 | BIENVENU | Mario Desire | French Boxing | World Championships | Gold |
| 62 | THOMASOO | Geraldo France Julio | French Boxing | World Championships | Gold |
| 63 | ROSE | Riley Kursley | French Boxing | World Championships | Silver |
| 64 | ZEMIRA | Jimmy | French Boxing | World Championships | Bronze |
| 65 | RAMKALLAWON | Rajesh | French Boxing | World Championships | Bronze |
| 66 | MERCIER | Dave Nicolas | Cycling | African Championships | Gold |
| 67 | L'ENTÊTÉ | Jean Noel | Cycling | African Championships | Gold |
| 68 | PHARMASSE | Steward Jean | Cycling | African Championships | Gold |
| 69 | CALYPSO | Yolain Mathieu | Cycling | African Games | Silver |
| 70 | LADAUB | Jean Charles Pascal | Cycling | All African Games | Silver |
| 71 | FELICITE | Antonio | Judo | Commonwealth Games | Bronze |
| 72 | CHERY | Priscila | Judo | African Games | Gold |
| 73 | GOODORALLY | Mimose Lucrece | Judo | African Games | Silver |
| 74 | RIGOBERT | Natacha | Judo | African Games | Bronze |
| 75 | DURHONE | Marie Michele | Judo | Francophone Games | Bronze |
| 76 | BORDELAIS | Joseph Clement | Judo | African Games | Bronze |

| | | | | | |
|-----|----------------------|-------------------------------|---------------|-----------------------|--------|
| 77 | GUILLAUME | Marie Glorieuse | Judo | African Championships | Silver |
| 78 | BOTLAH | Marie May Nathalie | Judo | African Championships | Bronze |
| 79 | AZIE | Jean Paul | Judo | African Games | Bronze |
| 80 | RAVINA QUATRE BORNES | Marie Michelle | Judo | African Championships | Bronze |
| 81 | DEFOIX - RAVANNE | Marina | Judo | African Championships | Bronze |
| 82 | COLLET | Jacques Desire Laval | Judo | Francophone Games | Bronze |
| 83 | LOUMEAU | Jean Michel Alain | Judo | African Championships | Bronze |
| 84 | MOOTHOO | Marie Dolly Medgee | Judo | Francophone Games | Silver |
| 85 | ANTOU | Marie Nadine Jennifer | Judo | African Championships | Bronze |
| 86 | ANDRE | Jose Eddy | Judo | Francophone Games | Silver |
| 87 | GEORGES | Laval Marie Andre | Judo | African Championships | Bronze |
| 88 | RAPHAEL | Jean Claude | Judo | African Championships | Gold |
| 89 | PAULIN | Macleon Guillaume Desire | Judo | African Championships | Silver |
| 90 | RIGOBERT | Louis Mike Guiliano | Judo | African Championships | Gold |
| 91 | L'EVEILLEÉ | Jean Maurice Andy | Judo | Commonwealth Games | Gold |
| 92 | DOUCE | Bernard Denis | Jujitsu | African Championships | Silver |
| 93 | LI YUEN FONG | David Chi Koy | Karate | World Championships | Gold |
| 94 | LACARIATE | Louis Bruno Doger | Kick - Boxing | World Championships | Bronze |
| 95 | LECLAIR BUCHOLZ | Marie Anne | Swimming | African Championships | Gold |
| 96 | FLEUROT | Jean Benoit | Swimming | African Games | Silver |
| 97 | SALHI | Annabelle Marie Jeanne | Swimming | African Games | Gold |
| 98 | TSE TAN YEN | Hoi Fa Ian | Table Tennis | African Games | Bronze |
| 99 | SAHAJASEIN | Jean Patrick Aladd | Table Tennis | African Championships | Silver |
| 100 | DESSCANN | Ganeshan Veerasamy | Table Tennis | African Championships | Silver |
| 101 | HA SHUN | Didier Kwet Chan Haothyn Voon | Table Tennis | African Championships | Silver |
| 102 | BHURTUN | Ravi | Table Tennis | African Championships | Silver |
| 103 | KNUBLEY-BHURTUN | Sharon | Table Tennis | African Championships | Bronze |
| 104 | PICON FRANDBSEN | Fiona | Table Tennis | African Championships | Bronze |
| 105 | PATEL | Rabia Yacoob | Table Tennis | African Championships | Bronze |
| 106 | FELIX | Marie Rose Ariane | Volleyball | African Championships | Silver |
| 107 | RAMEN-SOUPAYA | Marie Laurence Nathalie | Volleyball | African Championships | Silver |
| 108 | MOOTIEN | Pamela Gladys | Volleyball | African Championships | Silver |
| 109 | PUCHTLER | Stephanie | Volleyball | African Championships | Silver |
| 110 | SALMON | Marie Chislaine | Volleyball | African Championships | Silver |
| 111 | DORDAIN | Marie France Ariane | Volleyball | African Games | Bronze |
| 112 | CHAROUX | M. E Sonia | Volleyball | African Championships | Silver |
| 113 | CHELLUMBEN | Marie Lysbie Pascalette | Volleyball | African Championships | Silver |
| 114 | SINNASSAMY | Marie Shirley Danielle | Volleyball | African Championships | Silver |
| 115 | REVEL | May Pascale | Volleyball | African Games | Bronze |
| 116 | JULIETTE | Genevieve | Volleyball | African Championships | Silver |

| | | | | | |
|-----|----------------|-----------------------|---------------|----------------------------|--------|
| 117 | MIDREZ | Marie Janine Deborah | Volleyball | African Championships | Silver |
| 118 | LACLOCHE | Marie Michelle Aurore | Volleyball | African Championships | Silver |
| 119 | DARDANNE | Maria Dolly | Weightlifting | African Championships | Silver |
| 120 | YEUNG WAI PING | Philippe | Weightlifting | African Games | Silver |
| 121 | BHOLLAH | Ravi | Weightlifting | African Championships | Silver |
| 122 | SOUPRAYYEN | Gino | Weightlifting | African Games | Gold |
| 123 | BADE | Jean Benoit Adriano | Weightlifting | African Championships | Silver |
| 124 | CORET | Marc Herve | Weightlifting | African Championships | Silver |
| 125 | MOIRT | Louis Jose Gaetan | Weightlifting | African Championships | Bronze |
| 126 | POLICE | Jean Clency | Weightlifting | African Championships | Bronze |
| 127 | LENT | Emmanuella | Weightlifting | Commonwealth Championships | Silver |
| 128 | JOORON | Alvin | Weightlifting | African Championships | Silver |
| 129 | LANDINAFF | Joseph Rodolphe | Wrestling | African Games | Silver |
| 130 | VIREN | Vishwanaden | Wrestling | African Championships | Bronze |
| 131 | RAMSARAN | Navind Sharmah | Wrestling | African Championships | Bronze |
| 132 | MOHABEER | Gowtam | Wrestling | African Championships | Silver |
| 133 | AUGUSTE | Louis Florine | Wrestling | African Championships | Silver |

ATHLETE'S CORNER

Georges Julien Paul, Badminton Player



"My school timetable was accommodated in order to reduce the work load, thus, giving me more time for training. The TFES has also supported me to cover the financial costs of my tertiary studies at the Curtin University to earn a Bachelor Degree in Marketing and Management in 2021."

Alexandre Mayer, Cyclist

"The TFES has helped me to pursue my studies during the last 2 years. A sports career is not everything in life and one must give importance to studies as well in order to have job opportunities and a better future."



Liliane Potiron, Athlete



"I specialize in triple jump and long jump and has been practising these events for almost 10 years. I have also participated in Heptathlon events. The TFES has provided me educational materials to facilitate me in my studies."

Lorie Yee Kin Sien, Table Tennis Player

"The TFES is helping me follow my dream of becoming a chef as well as to excel in table tennis."



Andi's Angeline, Para Athlete



"In 2021, I participated in the Paralympic Games 2020 held in Tokyo. I reached the final and took the 7th place in the long jump event (T37 category) with a performance of 4m07. In 2022, I won the long jump event with a performance of 4m46 by breaking an African record at the Para-Athletics Grand Prix Dubai. My next main target is to qualify and compete at the 2024 Paralympic Games in Paris."



MOIRT Oceanne



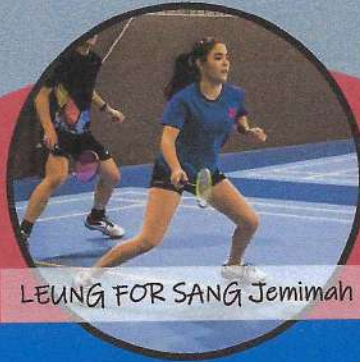
NG KON Ethan



LALLOO Celina Nilakshi



SADOOLAH Zaynah



LEUNG FOR SANG Jemimah



BAPTISTE Jean Jiovani



GOPAL Julie



PULTOO Tejraj



DHURMA Riya



CORET Cedric



PERRINE Marie Anaelle



DOOKHEE Kobita



KHANNA Anushee



LEGENTIL Christianne



DESAUBIN Reese

Trust Fund for Excellence in Sports

Financial Statements for the year ended 30 June 2022

General information

➤ The Fund

Trust Fund for Excellence in Sports, (the "Fund"), was established on 01 August 2002 pursuant to regulations made by the Ministry of Youth and Sports under section 24 of the Finance and Audit Act. The Fund became operational on 01 July 2005 with the setting up of a Management Committee.

➤ Review of financial results and activities

The objectives of the Fund are:

- to design, finance and implement such projects and schemes as may be approved by the Ministry of Youth and Sports, for the benefit of:
 - (i) sportsmen and sportswomen who have achieved excellence in their respective fields at national or international level; or
 - (ii) retired sportsmen and sportswomen who need support and financial assistance in order to embark on other professional activities.
- to undertake such activities as the Fund deems necessary in the pursuit of its objectives.

➤ MANAGEMENT COMMITTEE MEMBERS

The Management Committee of the Fund was set up by the Ministry of Youth and Sports with effect from 23 December 2005. The Board has been renewed at regular intervals and for the year ended 30 June 2022, the composition of the Board was as follows:

| Name | Designation | As from | Till date |
|--------------------------|-------------------|-------------------|-----------------|
| Mr RAMSAMY Marie Joseph | Chairman | 20 August 2020 | |
| Mr AH CHUEN Dean | Member | 03 December 2004 | 24 January 2022 |
| Mr RAMBACUSSING Sheilesh | Member | 05 November 2018 | |
| Mr HOOLASH Shahed | Member | 05 November 2018 | |
| Mr NAIKO Khemraz | Member | 05 November 2018 | |
| Mr FILLEUL Dominique | Member | 10 September 2020 | |
| Miss EMAMALLY Nusrah | Member | 10 September 2020 | 11 January 2022 |
| Mr DESSCANN Indriessen | Officer in Charge | 23 May 2019 | |
| Mr APPADOO Soudesh Kumar | Secretary | 05 June 2015 | |

➤ Address of the Fund

C/o Ministry of Youth Empowerment, Sports and Recreation
Mezzanine, Citadelle Mall
Sir Virgil Naz Street
Port Louis, REPUBLIC OF MAURITIUS

➤ Bankers

The Mauritius Commercial Bank Limited
Sir William Newton Street
Port Louis, REPUBLIC OF MAURITIUS

➤ Auditors

CRELIANCE ACCOUNTANTS LLP
Level 3, Max Tower
Corner Jumamah Mosque and Remy Ollier Streets
Port Louis, REPUBLIC OF MAURITIUS



Independent Auditor's Report

Opinion

We have audited the financial summary of Trust Fund for Excellence in Sports (the "Fund") set out on pages 33 to 54, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the financial statements present fairly, in all material respects, the financial position of Trust Fund for Excellence in Sports as at 30 June 2022, and of its surplus for the year then ended in accordance with International Public Sector Accounting Standards.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the financial statements section of our report. We are independent of the Fund in accordance with the International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (including International Independence Standards) (Parts 1 and 3) (IESBA Code) and other independence requirements applicable to performing audits of financial statements in Mauritius. We have fulfilled our other ethical responsibilities in accordance with the IESBA Code and in accordance with other ethical requirements applicable to performing audits in Mauritius. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of the Management Committee and Auditors

The members of the Management Committee are responsible for the preparation of the accounts of the Fund which present the financial position of the Fund at 30 June 2022 and of its surplus for the year then ended in accordance with International Public Sector Accounting Standards. They are also responsible for safeguarding the assets of the Fund and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. Our responsibility is to express an opinion on the accounts based on our audit.

Creliance Accountants LLP

CRELIANCE ACCOUNTANTS LLP
Chartered Certified Accountants

Parvez

Mr Parvez Mohangoo, FCCA, DipIFR
Signing Partner
(Licensed by FRC)

31 OCT 2022

Date

Port Louis, REPUBLIC OF MAURITIUS



Professional Development



Trainee Development - Platinum



Trust Fund for Excellence in Sports

Financial Statements for the year ended 30 June 2022

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2022

| | <u>Notes</u> | <u>2022</u> <u>MUR</u> | <u>2021</u> <u>MUR</u> |
|-------------------------------|--------------|---------------------------|---------------------------|
| Current assets | | | |
| Other receivables | 10 | 2,500 | 2,500 |
| Cash and cash equivalents | | 16,710,362 | 28,857,540 |
| | | <u>16,712,862</u> | <u>28,860,040</u> |
| Non current assets | | | |
| Intangible assets | 8 | 177,819 | 240,579 |
| Property, plant and equipment | 9 | 103,871 | 23,781 |
| | | <u>281,690</u> | <u>264,360</u> |
| Total assets | | <u>16,994,552</u> | <u>29,124,400</u> |
| Current liabilities | | | |
| Other payables | 11 | 66,779 | 134,175 |
| NET ASSETS | | <u>16,927,773</u> | <u>28,990,225</u> |
| REPRESENTED BY | | | |
| Accumulated Fund | | <u>16,927,773</u> | <u>28,990,225</u> |

Approved by the Management Committee on 28.09.22 and signed on its behalf by:



OFFICER in Charge



CHAIRMAN

Trust Fund for Excellence in Sports
 Financial Statements for the year ended 30 June 2022

STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2022

| | <u>Notes</u> | <u>2022</u> <u>MUR</u> | <u>2021</u> <u>MUR</u> |
|---|--------------|---------------------------|---------------------------|
| Income | | | |
| Grants | 3 | - | 10,500,000 |
| Grants - retired athletes | | 7,388,500 | 5,171,250 |
| Grants - Paris 2024 | | 2,500,000 | 2,825,000 |
| Interest income | 5 | 45,711 | 55,970 |
| Other income | | 100,000 | 3,100 |
| CSR income | 4 | 806,230 | 158,762 |
| | | <u>10,840,441</u> | <u>18,714,082</u> |
| Expenditure | | | |
| Grants in aid | 6 | 20,219,231 | 11,577,985 |
| Administrative expenses | 7 | 2,683,662 | 2,731,081 |
| | | <u>22,902,893</u> | <u>14,309,066</u> |
| (Deficit) / surplus for the year | | <u>(12,062,452)</u> | <u>4,405,016</u> |

Trust Fund for Excellence in Sports
Financial Statements for the year ended 30 June 2022

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

| | <u>Notes</u> | <u>Accumulated surplus MUR</u> |
|----------------------|--------------|--|
| At 01 July 2020 | | 24,585,209 |
| Surplus for the year | | <u>4,405,016</u> |
| At 30 June 2021 | | <u>28,990,225</u> |
| Deficit for the year | | <u>(12,062,452)</u> |
| At 30 June 2022 | | <u>16,927,773</u> |

Trust Fund for Excellence in Sports
 Financial Statements for the year ended 30 June 2022

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2022

| | <u>Notes</u> | <u>2022</u> <u>MUR</u> | <u>2021</u> <u>MUR</u> |
|--|--------------|---------------------------|---------------------------|
| Cash flows from operating activities | | | |
| (Deficit) / surplus for the year | | (12,062,452) | 4,405,016 |
| Adjustments for: | | | |
| Depreciation and amortization | | 132,286 | 33,347 |
| Movement in other payables | | (67,396) | 38,704 |
| Net cash flows (used in) / from operating activities | | <u>(11,997,562)</u> | <u>4,477,467</u> |
| Cash flows from investing activities | | | |
| Purchase of property, plant, equipment and intangible assets | | (149,616) | (45,632) |
| Net cash flows used in investing activities | | <u>(149,616)</u> | <u>(45,632)</u> |
| Net increase (decrease) / increase in cash and cash equivalents | | (12,147,178) | 4,431,835 |
| Cash and cash equivalents at beginning of year | | 28,857,540 | 24,425,705 |
| Cash and cash equivalents at end of year | | <u>16,710,362</u> | <u>28,857,540</u> |

Trust Fund for Excellence in Sports
Financial Statements for the year ended 30 June 2022

STATEMENT OF COMPARISON OF BUDGET ESTIMATES AND ACTUAL AMOUNTS' FOR THE YEAR ENDED 30 JUNE 2022

| | Original Estimates | Total Provisions | Actual amount | Difference |
|--------------------------------------|-----------------------|---------------------|---------------------|---------------------|
| <u>RECURRENT BUDGET</u> | <u>2022 MUR</u> | <u>2022 MUR</u> | <u>2022 MUR</u> | <u>2022 MUR</u> |
| Recurrent Income | | | | |
| Grants | 5,000,000 | - | - | - |
| Grants - retired athletes | 7,000,000 | - | 7,388,500 | 7,388,500 |
| Grants - Paris 2024 | 2,500,000 | - | 2,500,000 | 2,500,000 |
| Interest income | - | - | 45,711 | 45,711 |
| Other income | - | - | 100,000 | 100,000 |
| CSR income | - | - | 806,230 | 806,230 |
| | <u>14,500,000</u> | <u>-</u> | <u>10,840,441</u> | <u>10,840,441</u> |
| Recurrent expenditure | | | | |
| Grants in aid | - | 20,100,000 | 20,219,231 | 20,219,231 |
| Administrative expenses | - | 2,628,000 | 2,683,662 | 2,683,662 |
| | <u>-</u> | <u>22,728,000</u> | <u>22,902,893</u> | <u>22,902,893</u> |
| Recurrent surplus / (deficit) | <u>14,500,000</u> | <u>(22,728,000)</u> | <u>(12,062,452)</u> | <u>(12,062,452)</u> |
| <u>CAPITAL BUDGET</u> | | | | |
| Capital Revenue | | | | |
| External grants | - | - | - | - |
| Capital Expenditure | | | | |
| Acquisition of assets | - | 75,000 | 149,615 | 149,615 |
| Contingencies | - | - | - | - |
| | <u>-</u> | <u>75,000</u> | <u>149,615</u> | <u>(149,615)</u> |
| Net capital expenditure | <u>-</u> | <u>(75,000)</u> | <u>149,615</u> | <u>(149,615)</u> |

Accounting Policies

1. Significant accounting policies

The principal accounting policies applied in the preparation of these financial statements are set out below.

1.1. Basis of Reporting

i) Reporting Entity

The financial statements of Trust Fund for Excellence in Sports, (the "Fund") was established on 01 August 2002 under the aegis of the Ministry of Youth and Sports to serve and finance specific projects in sports.

ii) Reporting Period

The reporting period for these financial statements is the year ended 30 June 2022.

iii) Authorization Date

These financial statements were authorized for issue on **28 September 2022** by the Board Members.

iv) Basis of Preparation

A Estimates

The Estimates (Budget) figures included in these financial statements are for the Budgetary Central Government. The budget for Local Government, Regional Government and Public Sector Controlled Entities (where applicable) have been excluded as these are not made publicly available.

The budget and the accounting bases differ. The budget of the Government is appropriated by votes of expenditure on a cash basis except for cost of borrowings and carry-over of capital expenditure which are appropriated on an accrual basis.

The statement of financial position and statement of financial performance are prepared on an accrual basis.

The statement of comparison of budget and actual amounts are prepared on the same basis as the budget.

The approved budget covers the financial period from 1 July 2021 to 30 June 2022.

The original budget was approved by the National Assembly on 11 June 2021.

Accounting Policies

B Financial Statements

These financial statements have been prepared on a historical cost basis, except for certain assets and liabilities which have been revalued as set out in these accounting policies.

Where necessary and where practicable, comparative figures have been amended to conform to changes in presentation, or in accounting policies in the current year.

The accounting policies have been applied consistently throughout the period. The cash flow statement has been prepared using the direct method.

v) Statement of Compliance

These financial statements have been prepared in accordance with accrual basis International Public Sector Accounting Standards (IPSAS) and are in accordance with Section 19 (13A) (a) the Finance & Audit Act 1973 as subsequently amended.

1.2. Cash and cash equivalents

Cash and cash equivalents comprise of cash in hand, cash remitted to Ministries/Departments, cash balances with banks, both local and overseas, deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value.

1.3. Financial instruments

i) Initial Recognition and Measurement

Financial assets are classified, at initial recognition, as subsequently measured at amortised cost, fair value through net assets/equity, and fair value through surplus or deficit (FVTSD).

Short-term receivables, at initial recognition, are measured at the original invoice amount as the effect of discounting is immaterial. All other financial assets are measured at fair value plus transaction costs that are directly attributable to the acquisition or issue of the financial asset except for financial asset not at fair value through surplus or deficit.

The classification of financial assets at initial recognition depends on the financial asset's contractual cash flow characteristics and the Group's management model for financial assets.

Financial assets that meet the following conditions are measured subsequently at amortised cost:

- the financial asset is held within a management model whose objective is to hold financial assets in order to collect contractual cash flows; and
- the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

Accounting Policies

1.3. Financial instruments (continued)

i) Initial Recognition and Measurement (continued)

Financial assets that meet the following conditions are measured subsequently at fair value through net assets/equity:

- the financial asset is held within a management model whose objective is achieved by both collecting contractual cash flows and selling the financial assets; and
- the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

By default, all other financial assets are measured subsequently at FVTSD. The management may make the following irrevocable election at initial recognition for particular investments in equity instruments that would otherwise be measured at FVTSD to present subsequent changes in fair value in net assets/equity.

Despite the foregoing, at initial recognition, irrevocably designate a financial asset as measured at FVTSD if doing so eliminates or significantly reduces a measurement or recognition inconsistency that would otherwise arise from measuring assets or liabilities or recognizing the gains and losses on them on different bases.

ii) Subsequent Measurement

a. Financial Assets measured at Amortised Cost

Financial assets measured at amortised cost are subsequently measured using the effective interest (EIR) method and are subject to impairment. The losses arising from impairment are recognized in surplus or deficit.

For purchased or originated credit-impaired financial assets, a credit-adjusted effective interest rate is calculated by discounting the estimated future cash flows, including expected credit losses, to the amortised cost of the debt instrument on initial recognition.

Financial assets measured at amortised cost includes the following:

- Receivables from exchange transactions (including current portion of long term receivables, loans and placements)
- Receivables from non-exchange transactions (e.g. transfers and taxes)
- Loan to private bodies
- Advances
- Debt instruments at amortised cost

Accounting Policies

1.3. Financial instruments (continued)

a. Financial Assets measured at Fair Value Through Net Assets/Equity

Financial assets measured through net assets/equity consist of:

- Equity instruments (including instruments where an irrevocable election is made at initial recognition to recognize subsequent changes in fair value through net assets/equity)
- Debt instruments

A Financial assets at fair value through Net Assets/Equity (debt instruments)

For debt instruments at fair value through Net Assets/Equity, interest income, foreign exchange gains or losses and impairment losses are recognized in the statement of surplus or deficit and computed in the same manner as for financial assets measured at amortized cost. The remaining fair value changes are recognized in Net Assets/Equity. Upon derecognition, the cumulative fair value change recognized in Net Assets/Equity is recycled to surplus or deficit.

B Financial assets designated at fair value through Net Assets/Equity (equity instruments)

Upon initial recognition, election can be made to classify irrevocably equity investments that would otherwise be measured at fair value through surplus or deficit, to present subsequent changes in fair value in net assets/equity provided the equity instrument is not held for trading. This election is made on an instrument-by-instrument basis. Such investment is not a monetary item. Accordingly, the gain or loss that is presented in net assets/equity includes any related foreign exchange component.

Gains and losses on these financial assets are not subsequently transferred to surplus or deficit. Dividends or similar distributions on such investments are recognised in surplus or deficit unless the dividend clearly represents a recovery of part of the cost of the investment.

C Financial assets designated at fair value through Surplus or Deficit

Financial assets at FVTSD are carried in the statement of financial position at fair value with net changes in fair value recognised in the statement of financial performance.

iii) Impairment of Financial Assets

The Public Sector recognises a loss allowance for expected credit losses (ECL) on financial assets that are measured at amortised cost or at fair value through net assets/equity, lease receivables, a loan commitment, as well as on financial guarantee contracts.

However, the loss allowance for financial assets measured at fair value through net assets/equity shall be recognized in net assets/equity and shall not reduce the carrying amount of the financial asset in the statement of financial position.

Accounting Policies

1.3. Financial instruments (continued)

The Public Sector recognises lifetime ECL when there has been a significant increase in credit risk since initial recognition. However, if the credit risk on the financial instrument has not increased significantly since initial recognition, the Public Sector measures the loss allowance for that financial instrument at an amount equal to 12-month ECL.

Lifetime ECL represents the expected credit losses that will result from all possible default events over the expected life of a financial instrument. In contrast, 12-month ECL represents the portion of lifetime ECL that is expected to result from default events on a financial instrument that are possible within 12 months after the reporting date.

For loan commitments and financial guarantee contracts, the date that the Public Sector becomes a party to the irrevocable commitment is considered to be the date of initial recognition for the purposes of assessing the financial instrument for impairment. In assessing whether there has been a significant increase in the credit risk since initial recognition of a financial guarantee contract, the Public Sector considers the changes in the risk that the specified debtor will default on the contract.

When measuring ECL, the Public Sector considers the risk or probability that a credit loss occurs by reflecting the possibility that a credit loss occurs and the possibility that no credit loss occurs, even if the possibility of a credit loss occurring is very low.

The Public Sector recognises in surplus or deficit, as an impairment gain or loss, the amount of ECL (or reversal) that is required to adjust the loss allowance at the reporting date to the amount that is required to be recognised except for the loss allowance for financial assets measured at fair value through net assets/equity for which the loss allowance is recognised in net assets/equity and shall not reduce the carrying amount of the financial asset in the statement of financial position.

The Public Sector measures the loss allowance at an amount equal to lifetime expected credit losses for:

- Receivables that result from exchange transactions that are within the scope of IPSAS 9 and non-exchange transactions within the scope of IPSAS 23.
- Lease receivables that result from transactions that are within the scope of IPSAS 13, if the entity chooses as its accounting policy to measure the loss allowance at an amount equal to lifetime expected credit losses.

Significant increase in credit risk

In assessing whether the credit risk on a financial instrument has increased significantly since initial recognition, the Public Sector compares the risk of a default occurring on the financial instrument at the reporting date with the risk of a default occurring on the financial instrument at the date of initial recognition. In making this assessment, the Public Sector considers reasonable and supportable information, that is available without undue cost or effort, that is indicative of significant increases in credit risk since initial recognition

Accounting Policies

1.3. Financial Instruments (continued)

Financial liabilities

i) Initial Recognition and Measurement

A financial liability is recognized when the Public Sector becomes a party to the contractual provisions of the instrument.

Upon initial recognition, short term payables are recognized at the original invoice amount if the effect of discounting is immaterial. All other financial liabilities are measured at their fair value plus the transaction costs that are directly attributable to the acquisition or the issue of the financial liabilities, except when the financial liabilities are measured at fair value through surplus or deficit.

ii) Subsequent Measurement

All financial liabilities are subsequently measured at amortized cost using cost effective interest method except for financial liabilities at fair value through surplus or deficit, financial liabilities that arise when a transfer of a financial asset does not qualify for derecognition or when the continuing involvement approach applies, financial guarantee contracts and commitments to provide a loan at a below-market interest rate.

Trade and other payables

Short term payables and deposits are initially recognized at their carrying amount, except in cases where the impact of discount is material.

Long term payables are recognized initially at fair value and subsequently measured at amortized cost using the effective interest method.

ii) De-recognition

A financial liability (or a part of a financial liability) is removed from the statement of financial position when, the financial liability is extinguished – i.e., when the obligation specified in the contract is discharged, waived, cancelled or expires.

1.4. Offsetting of Financial Instruments

Financial assets and financial liabilities are offset and the net amount reported in the statement of financial position if, and only if, there is a currently enforceable legal right to offset the recognized amounts and there is an intention to settle on a net basis, or to realize the assets and settle the liabilities simultaneously.

1.5. 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.

1.6. Property, Plant and Equipment

i) Measurement on Initial Recognition

On initial recognition, property, plant and equipment are stated at cost or deemed cost. Cost includes expenditure that is directly attributable to the acquisition of the items. When significant parts of property, plant and equipment are required to be replaced at intervals, the Public Sector recognizes such parts as individual assets with specific useful lives and depreciates them accordingly. Likewise, when a major inspection is performed, its cost is recognized in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognized in surplus or deficit as incurred.

Accounting Policies

1.6. Property, Plant and Equipment (continued)

ii) Measurement on Initial Recognition (continued)

Where an asset is acquired in a non-exchange transaction for nil or nominal consideration the asset is initially measured at its fair value.

iii) Borrowing Costs

Borrowing costs are recognized as an expense in the period in which they are incurred.

iv) Depreciation

Depreciation is charged so as to write off the cost of assets over their estimated useful lives, using the straight-line method as follows:

| Item | Depreciation method | Depreciation rate |
|--------------------|----------------------------|--------------------------|
| Motor vehicles | Straight line | 25% |
| Equipment | Straight line | 20% |
| Computer equipment | Straight line | 33% |

1.7. Intangible Assets

Intangible assets are initially recorded at cost except for intangible assets acquired through a non-exchange transaction which are measured at the fair value at the date of acquisition.

Following initial recognition, intangible assets are carried at cost less any accumulated amortization and accumulated impairment losses.

Expenditure incurred on the research phase of an internally generated intangible asset is expensed when it is incurred. Intangible asset arising from the development phase of an intangible asset are capitalized if the following criteria are met: technical feasibility; ability to complete the asset; intention and ability to sell or use; ability of asset to generate probable future economic benefits or service potential, availability of resources to complete development and development expenditure can be reliably measured.

The useful life of the intangible assets is assessed as either finite or indefinite.

The intangible assets of the Public Sector comprise of licenses, computer software and IT projects acquired, developed or under development. These intangible assets have a finite useful life and are amortized using the straight-line method over their useful lives. Typically, the estimated useful life of these intangible assets is 4 years. The amortization charge for each period is recognized in surplus or deficit.

The amortization period and the amortization method, for an intangible asset with a finite useful life, are reviewed at the end of each reporting period. Changes in the expected useful life or the expected pattern of consumption of future economic benefits embodied in the asset are considered to modify the amortization period or method, as appropriate, and are treated as changes in accounting estimates.

Gains or losses arising from de-recognition of an intangible asset are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognized in the surplus or deficit when the asset is derecognized.

Accounting Policies

1.8. Provisions

Provisions are recognized when the Public Sector has a present obligation as a result of a past event and it is probable that the Public Sector will be required to settle that obligation. Provisions are measured at the best estimate of the expenditure required to settle the present obligation at the reporting date.

The expense relating to any provision is presented in the statement of financial performance net of any reimbursement.

Provisions are reviewed at the end of each reporting period and adjusted to reflect the current best estimate.

1.9. Contingent Liabilities

The Public Sector does not recognize a contingent liability, but discloses details of any contingencies in the notes to these financial statements, unless the possibility of an outflow of resources embodying economic benefits or service potential is remote.

1.10. Contingent Assets

The Public Sector does not recognize a contingent asset, but discloses details of a possible asset whose existence is contingent on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Public Sector in the notes to these financial statements. Contingent assets are assessed continually to ensure that developments are appropriately reflected in the financial statements. If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured reliably, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

1.11. Employee Benefits

i) Short Term Employee Benefits

Short term employee benefits are benefits which are expected to be settled wholly before twelve months after the reporting period in which the employee renders the related service.

The short-term employee benefits of the Public Sector consist of salaries, wages, salary compensation, overtime, travelling and transport, allowances, end of year bonus, social security contributions, passage benefits, and allowance in lieu of passage benefits.

Short term employee benefits are expensed in the period the employee renders the service and a liability is recognized in respect of amount not paid at the end of the financial year.

ii) Short Term Paid leaves

Non-accumulating paid leave (casual, portion of sick leave, maternity, and study leaves) are expensed in the period the leave is taken and are measured at the rates paid or payable.

Accounting Policies

1.11. Employee Benefits (continued)

iii) Short Term Paid leaves (continued)

Accumulated paid leave (bank of sick leave and vacation leave) are accrued in the period the employee renders the service and a liability is recognized in respect of amount not paid at the end of the financial year.

1.12. Expenses

Expenses are recognized in the period to which they relate.

1.13. Related Parties

The Public Sector regards a related party as a person or an entity with the ability to exert control individually or jointly, or to exercise significant influence over the Public Sector, or vice versa.

This includes relationship with entities forming part of the public sector, key management personnel and their close family members. Members of key management are regarded as related parties and comprise The Prime Minister, Ministers, Permanent secretaries and other Accounting Officers, Senior Management Group, Councilors, Mayors and their respective close members.

Transactions between these related parties and the Public Sector is disclosed in these financial statements except for transactions that would occur within a normal supplier or client/recipient relationship on terms and conditions no more or less favorable than those which it is reasonable to expect the Public Sector would have adopted when dealing with that individual or entity at arm's length in the same circumstances.

1.14. Commitments

Commitments are future expenses and liabilities to be incurred on contracts entered into at the reporting date for which the Public Sector has minimal discretion, if any, to avoid in the ordinary course of operations. Commitments relating to employment contracts are excluded. Commitments include:

- Capital commitments: aggregate amount of capital expenses contracted for but not recognized as paid or provided for at year end.
- Contracts for the supply of goods or services which the Public Sector expects to be delivered in the ordinary course of operations.
- Other non-cancellable commitments.

1.15. Key Assumptions and Judgements

The preparation of the Public Sector's financial statements in conformity with IPSAS requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities, at the end of the reporting period. However, uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of the asset or liability affected in future periods.

Accounting Policies

1.15. Key Assumptions and Judgements (continued)

i) Judgements

In the process of applying the Public Sector's accounting policies, management has made judgments, which have the most significant effect on the amounts recognized in these financial statements.

(1) Provisions

Provisions were raised and management determined an estimate based on the information available.

ii) Estimates and Assumptions

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The Public Sector based its assumptions and estimates on parameters available when these financial statements were prepared. However, existing circumstances and assumptions about future developments may change due to market changes or circumstances arising beyond the control of the Public Sector. Such changes are reflected in the assumptions when they occur.

(1) Useful Lives and Residual Values

The useful lives and residual values of assets are assessed using the following indicators to inform potential future use and value from disposal:

- The condition of the asset based on the assessment of experts employed by the Public Sector
- The nature of the asset, its susceptibility and adaptability to changes in technology and processes
- The nature of the processes in which the asset is deployed
- Availability of funding to replace the asset
- Changes in the market in relation to the asset

1.16. Surplus / deficiency

- Any surplus money (standing to credit) of the Fund is invested in such manner as the Committee of the Fund may decide with the approval of the Minister.
- The Fund is not authorized to incur expenditure in excess of the balance of the Fund.

1.17. Winding up

In the event of a winding up of the Fund, the net assets of the Fund shall accrue to the Consolidated Fund.

1.18. Income

The income of the Fund consists of donations, grants, sponsorships and interest on bank deposits.

Accounting Policies

1.19. Income (continued)

Income is recognised on the following basis:

- donations, grants, sponsorship and CSR income are recognised on a receipt basis.
- interest income is recognised on an accrual basis unless collectability is in doubt.

1.20. Expense recognition

All expenses are accounted for in profit or loss on an accrual basis.

1.21. Grants in aid

Grants in aid payable to sportsmen and sportswomen are accounted for on an accrual basis.

1.22. Related parties

Related parties are individuals or entities where the individuals or entities have the ability, directly or indirectly to control the other party or exercise significant influence over the party in making financial or operating decisions, or vice versa, or where the Fund is subject to common control or common significant influence. Related parties may be individuals or other entities.

Notes to the financial statements

2. New Standards and Interpretations

2.1 Standards and interpretations not yet effective

At the date of authorization of these financial statements, several new, but not yet effective, Standards, amendments to existing Standards, and Interpretations have been published by the IPSASB.

These Standards, amendments or Interpretations have not been adopted early by the Public Sector.

Management anticipates that all relevant pronouncements will be adopted for the first period beginning on or after the effective date of the pronouncement.

The following standards are expected to have material impact on the Public Sector's financial statements in the period of initial application:

There are no other standards that are not yet effective and that would be expected to have a material impact on the Public Sector in the current or future reporting periods and on foreseeable future transactions

3. Grants

| | 2022 MUR | 2021 MUR |
|------------------|---------------------|---------------------|
| Government grant | | <u>- 10,500,000</u> |

The annual grants approved by the local government is MUR 15,000,000. None of the fund were made available to the organization during the year ended 30 June 2022 for having sufficient fund already available for use.

4. Grants - Paris 2024

| | 2022 MUR | 2021 MUR |
|------------------|---------------------|---------------------|
| Government grant | <u>2,500,000</u> | <u>2,825,000</u> |

5. Interest income

| | 2022 MUR | 2021 MUR |
|-------------------------------|---------------------|---------------------|
| The Mauritius Commercial Bank | <u>45,711</u> | <u>55,970</u> |

Trust Fund for Excellence in Sports

Financial Statements for the year ended 30 June 2022

Notes to the Financial Statements

6. Grants in aid

| | 2022 MUR | 2021 MUR |
|--|-------------------|-------------------|
| CSR Sponsorship | - | 514,497 |
| Scholarship and vocational training fees | 4,344,096 | 3,503,961 |
| Tuition fees | 956,675 | 488,075 |
| Financial assistance | 6,982,036 | 260,991 |
| Canteen costs | 657,540 | 410,453 |
| Allowance to retired athletes | 7,278,884 | 6,385,008 |
| Travelling and overseas expenses | - | 56,300 |
| | <u>20,219,231</u> | <u>11,619,285</u> |

7. Administrative expenses

| | 2022 MUR | 2021 MUR |
|------------------------------------|------------------|------------------|
| Salaries and related contributions | 888,837 | 927,405 |
| Allowances | 978,687 | 1,087,459 |
| Motor vehicle expenses | 70,800 | 48,300 |
| Printing and stationery | 68,967 | 41,168 |
| General expenses | 5,420 | 4,041 |
| Bank charges | 76,235 | 45,105 |
| Accountancy fees | 178,250 | 178,250 |
| Audit fees | 51,750 | 111,750 |
| Depreciation | 69,526 | 23,287 |
| Gifts and donations | 129,000 | 141,004 |
| Financial charges | 56,843 | 57,303 |
| IT expenses | 12,799 | 14,249 |
| Amortisation | 62,760 | 10,460 |
| Hosting expenses | 33,788 | - |
| | <u>2,683,662</u> | <u>2,689,781</u> |

8. Intangible assets

| | Cost / Valuation | 2022 Accumulated amortization | Carrying value | Cost / Valuation | 2021 Accumulated amortization | Carrying value |
|---------|---------------------|-------------------------------------|-------------------|---------------------|-------------------------------------|-------------------|
| Website | <u>251,039</u> | <u>(73,220)</u> | <u>177,819</u> | <u>251,039</u> | <u>(10,460)</u> | <u>240,579</u> |

Reconciliation of intangible assets - 2022

| | Opening balance | Additions | Amortisation | Total |
|---------|-----------------|-----------|-----------------|----------------|
| Website | <u>240,579</u> | - | <u>(62,760)</u> | <u>177,819</u> |

Reconciliation of intangible assets – 2021

| | Opening balance | Additions | Amortisation | Total |
|---------|-----------------|---------------|-----------------|----------------|
| Website | <u>205,407</u> | <u>45,632</u> | <u>(10,460)</u> | <u>240,579</u> |

The Website is still under development phase therefore it is uncertain to determine the actual lifetime.

Trust Fund for Excellence in Sports

Financial Statements for the year ended 30 June 2022

Notes to the Financial Statements

8. Property, plant and equipment

| | 2022 | | | 2021 | | |
|------------------|---------------------|--------------------------|----------------|---------------------|--------------------------|----------------|
| | Cost or revaluation | Accumulated depreciation | Carrying value | Cost or revaluation | Accumulated depreciation | Carrying value |
| Motor vehicles | - | - | - | 965,000 | (965,000) | - |
| Office equipment | 131,839 | (117,192) | 14,647 | 237,418 | (213,637) | 23,781 |
| IT equipment | 224,828 | (135,604) | 89,224 | 99,648 | (99,648) | - |
| Total | 356,667 | (252,796) | 103,871 | 1,302,066 | (1,278,285) | 23,781 |

The Fund disposed the motor vehicles at a proceed of MUR 1, the Office equipment of MUR 122,024 and IT equipment of MUR 7,990.

Reconciliation of property, plant and equipment - 2022

| | Opening balance | Additions | Depreciation | Total |
|------------------|-----------------|----------------|-----------------|----------------|
| Office equipment | 23,781 | 16,446 | (25,580) | 14,647 |
| IT equipment | - | 133,170 | (43,946) | 89,224 |
| | 23,781 | 149,616 | (69,526) | 103,871 |

Reconciliation of property, plant and equipment - 2021

| | Opening balance | Additions | Depreciation | Total |
|------------------|-----------------|-----------|-----------------|---------------|
| Office equipment | 46,072 | - | (22,291) | 23,781 |
| IT equipment | 996 | - | (996) | - |
| | 47,068 | - | (23,287) | 23,781 |

9. Trade and other receivables

| | 2022 MUR | 2021 MUR |
|-------------------|----------|----------|
| Other receivables | 2,500 | 2,500 |

10. Trade and other payables

| | 2022 MUR | 2021 MUR |
|----------|----------|----------|
| Accruals | 66,779 | 134,175 |

Trust Fund for Excellence in Sports

Financial Statements for the year ended 30 June 2022

Notes to the Financial Statements

| | | 2022 MUR | 2021 MUR |
|--|--|-------------|-------------|
|--|--|-------------|-------------|

12. Financial instruments and risk management

Categories of financial instruments

Categories of financial assets

| 2022 | Note(s) | Amortised cost | Total |
|---------------------------|---------|-------------------|-------------------|
| Other receivables | 10 | 2,500 | 2,500 |
| Cash and cash equivalents | | 16,710,362 | 16,710,362 |
| | | <u>16,712,862</u> | <u>16,712,862</u> |

2021

| | Note(s) | Amortised cost | Total |
|---------------------------|---------|-------------------|-------------------|
| Other receivables | 10 | 2,500 | 2,500 |
| Cash and cash equivalents | | 28,857,540 | 28,857,540 |
| | | <u>28,860,040</u> | <u>28,860,040</u> |

Categories of financial liabilities

| 2022 | Note(s) | Amortised cost | Total |
|----------------|---------|-------------------|--------|
| Other payables | 11 | 66,779 | 66,779 |

2021

| | Note(s) | Amortised cost | Total |
|----------------|---------|-------------------|---------|
| Other payables | 11 | 134,175 | 134,175 |

Financial risk management

Overview

The Fund is exposed to the following risks from its use of financial instruments:

- Credit risk;
- Liquidity risk; and

Credit risk

Credit risk is the risk of financial loss to the Fund if a customer or counterparty to a financial instrument fails to meet its contractual obligations.

Trust Fund for Excellence in Sports

Financial Statements for the year ended 30 June 2022

Notes to the Financial Statements

Credit risk (continued)

The maximum exposure to credit risk is presented in the next table:

| | 2022 | | | 2021 | | |
|---------------------------|-----------------------|-----------------------|-----------------------------|-----------------------|-----------------------|-----------------------------|
| | Gross carrying amount | Credit loss allowance | Amortised cost / fair value | Gross carrying amount | Credit loss allowance | Amortised cost / fair value |
| Other receivables | 10 2,500 | - | 2,500 | 2,500 | - | 2,500 |
| Cash and cash equivalents | 16,710,362 | - | 16,710,362 | 28,857,540 | - | 28,857,540 |
| | 16,712,862 | - | 16,712,862 | 28,860,040 | - | 28,860,040 |

Liquidity risk

The Fund is exposed to liquidity risk, which is the risk that the Fund will encounter difficulties in meeting its obligations as they become due.

Liquidity risk is the risk that the Fund will not be able to meet its financial obligations as they fall due. The Fund's approach to managing liquidity is to ensure, as far as possible, that it will always have sufficient liquidity to meet its liabilities when due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the Fund's reputation.

The Fund manages liquidity risk by continuously monitoring forecasts and actual cashflows and matching the maturity profiles of the financial liabilities.

The maximum exposure to liquidity risk is presented in the next table:

| 2022 | | Less than 1 year | More than 1 year | Total |
|----------------------------|----|------------------|------------------|---------|
| Current liabilities | | | | |
| Other payables | 11 | 66,779 | - | 66,779 |
| 2021 | | | | |
| | | Less than 1 year | More than 1 year | Total |
| Current liabilities | | | | |
| Other payables | 11 | 134,175 | - | 134,175 |

12. Related parties

The Fund did not transact with any related parties during the year and there was no balance receivable or payable as at 30 June 2022.

13. Commitments

The Fund has no commitments as at 30 June 2022.

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14. Contingencies

At 30 June 2022, the Fund had no litigation claims outstanding, pending or threatened against, which could have a material effect on the Fund's financial position or results of operations.

15. Capital management

The Fund manages its funding and expenditure with the objective of safeguarding the entity's ability to continue as a going concern.

16. Events after the reporting period

There have been no material events after the reporting date, which would require disclosure or adjustment to the 30 June 2022 financial statements.

17. Reporting currency

The financial statements are presented in Mauritian Rupees ("MUR").