



ANNUAL REPORT

FINANCIAL YEAR 2022 - 2023

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FOREWORD BY THE MINISTER OF YOUTH EMPOWERMENT, SPORTS AND RECREATION



I am honoured to be associated with the publication of the Annual Report of the Trust Fund for Excellence in Sports (TFES) for the financial year 2022-2023. This report provides information on the activities of the TFES as well as its financial status.

The TFES plays a pivotal role in our sports' environment by nurturing young talents and empowering athletes through its different programmes and projects.

I acknowledge the tireless efforts of the Board and staff members of the TFES, members of National Sports Federations, coaches, athletes and parents who have contributed towards the achievements of the TFES during the past year.

The financial support provided by the TFES to athletes to enable them to pursue their objectives are not negligible. The TFES has also supported retired athletes through the State Recognition Allowance Scheme for Retired Athlete (SRASRA).

I wish that the TFES continues to work in collaboration with all its stakeholders to ensure that our sportspersons have access to the best sports facilities, coaching, and opportunities for personal growth through sports and education.

I express my gratitude and extend my unwavering support to the TFES.

I wish TFES beneficiaries plenty of success and all the best in their endeavours.

Honorable TOUSSAINT Jean Christophe Stephan
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 2022-2023.

This report provides a clear understanding of the programmes and projects implemented by the TFES during the financial year 2022 – 2023. It also includes information regarding the financial records.

Our achievements are laid out transparently in this report, reflecting our commitment to responsibility and accountability.

I take this opportunity to reassure all stakeholders that the TFES is working relentlessly and in line with its mandate for the benefit of athletes in Mauritius as well as in Rodrigues. This year's report is in itself the proof of the dedication and commitment of the Board members and staffs of the TFES.

The TFES will continue to evolve and remain at the forefront of sports development.

As we review this report, I encourage everyone to reflect on the significant impact we have made on the lives of our young athletes.

I look forward to our discussions and deliberations on this report and the exciting opportunities that lie ahead. Together, we will continue to empower our athletes, nurture their talents, and contribute to the legacy of sporting excellence in Mauritius.

Mr CHEETAMUN Kumar
Chairperson, Trust Fund for Excellence in Sports



INTRODUCTION

The TFES was set up on 1st August 2002, under the Finance and Audit (Trust Fund for Excellence in Sports) Regulations 2002.

The TFES became operational on 1st July 2005.

MISSION STATEMENT

To design, finance and implement projects and schemes for the benefit of:

- I. sportsmen and sportswomen who have achieved excellence in their respective fields at national or international level;
- II. young athletes who have achieved excellence in their respective field at school level; and
- III. retired sportsmen and sportswomen who need support and financial assistance in order to embark on other professional activities.

Programmes:

The following programmes are run and implemented by the TFES:

1. Support to Students / Athletes pursuing Secondary or Prevocational studies locally and abroad;
2. Support to Students / Athletes pursuing Tertiary or Vocational studies locally and abroad;
3. Horizon Olympique et Paralympique des Athlètes Elites (HOPE); and
4. State Recognition Allowance Scheme for Retired Athletes (SRASRA).

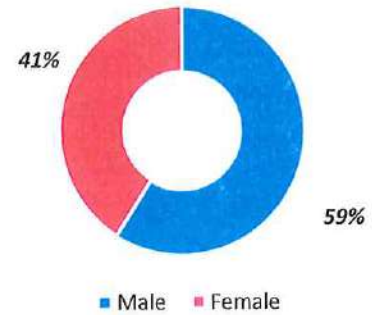
New Measures introduced during the financial year 2022/2023:

1. Refund of bus fares for athletes attending training sessions.
2. Assistance to retired athletes who need support and financial assistance to follow academic and vocational courses.
3. Purchase of school materials for needy students/athletes.
4. Provision of IT equipment on loan to needy students/athletes following vocational studies.
5. Upgrading of TFES Office and programmes in Rodrigues.

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

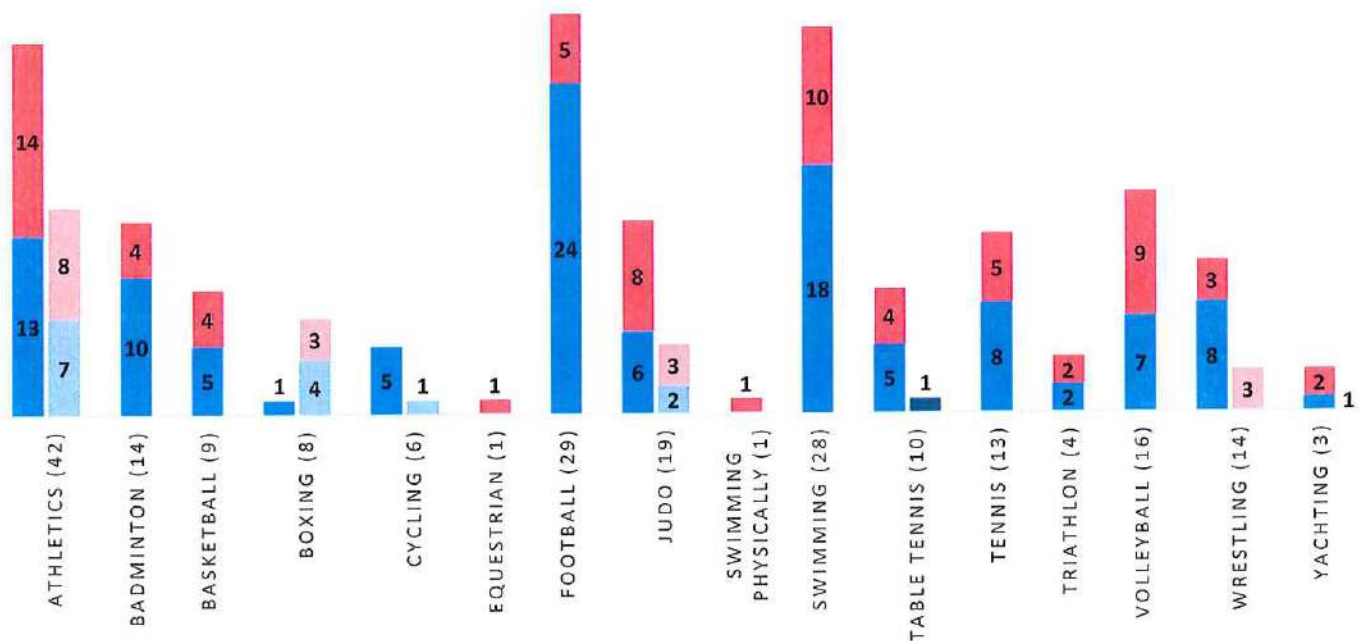
The support to students/athletes pursuing secondary or prevocational studies locally and abroad programme is an opportunity for young and high performers/athletes to combine elite sports and secondary/prevocational studies while being able to train in High Performance Training Centres either locally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

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



NUMBER OF ATHLETES BY SPORTS DISCIPLINE AND GENDER

■ Male (Mauritius) ■ Female (Mauritius) ■ Male (Rodrigues) ■ Female (Rodrigues) ■ Male (Abroad) ■ Female (Abroad)



Objectives:

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

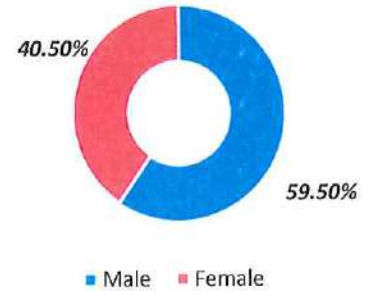
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TOTAL NUMBER OF ATHLETES WHO HAVE BENEFITTED FROM THIS PROGRAMME DURING THE FINANCIAL YEAR 2022-2023

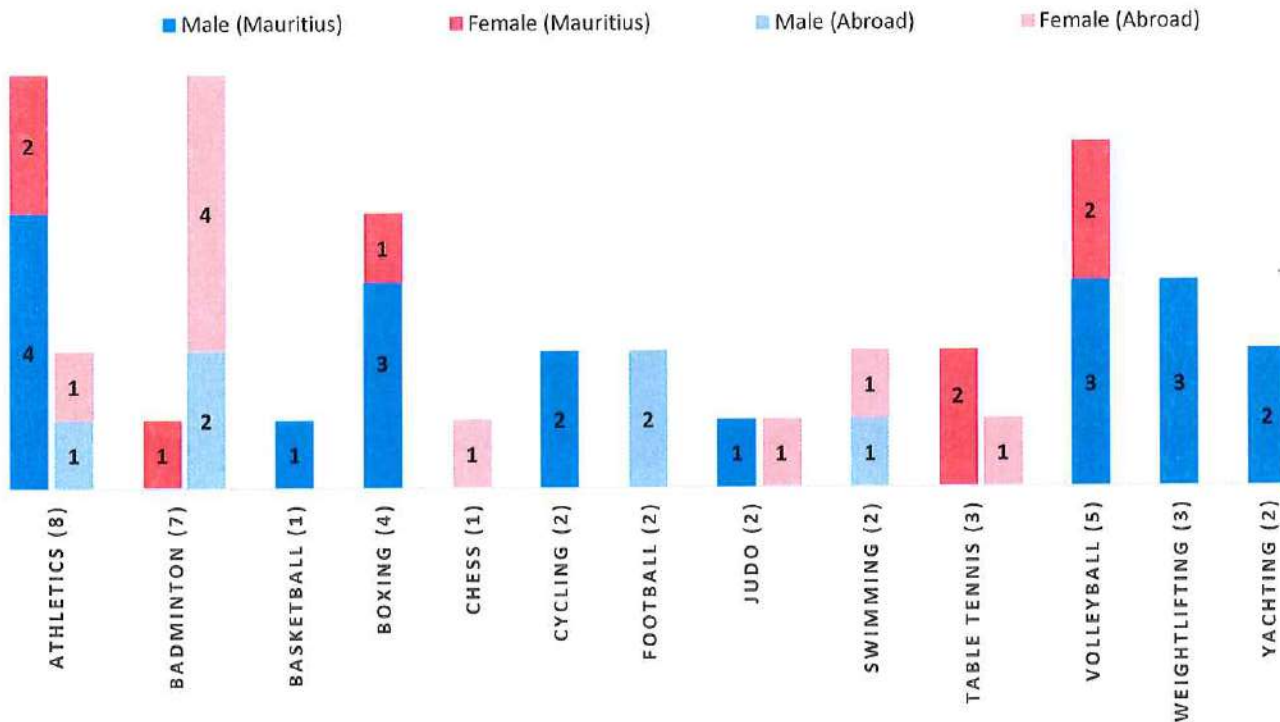
SUPPORT TO STUDENTS / ATHLETES PURSUING TERTIARY / VOCATIONAL STUDIES LOCALLY AND ABROAD

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.



NUMBER OF ATHLETES BY SPORTS DISCIPLINE AND GENDER



Objectives:

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

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TOTAL NUMBER OF ATHLETES WHO HAVE BENEFITTED FROM THIS PROGRAMME DURING THE FINANCIAL YEAR 2022-2023

Horizon Olympique et Paralympique des Athletes Elites (HOPE)



INTRODUCTION:

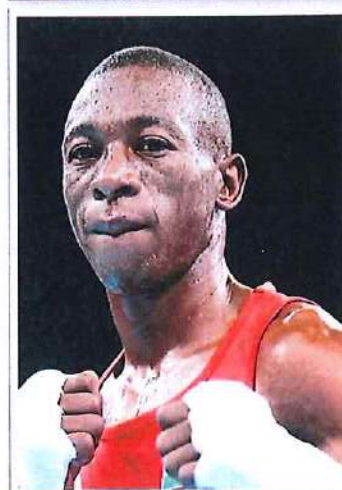
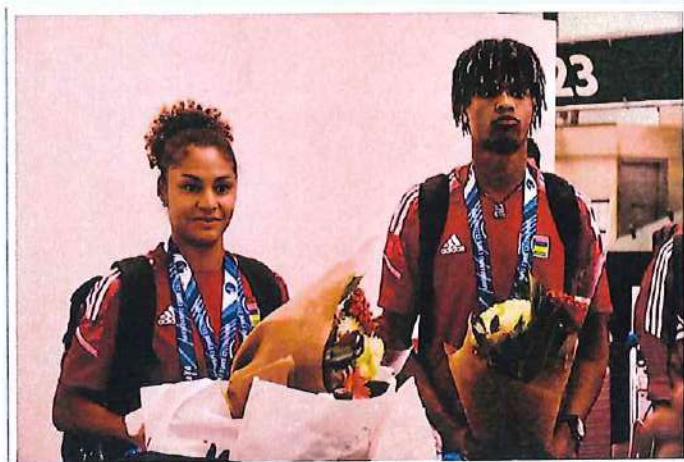
Project Horizon Paris 2024 was set up in 2019 and rebranded as **HOPE** (*Horizon Olympique et Paralympique des Athletes Elites*) in February 2023.

OBJECTIVE:

The objective is to support, follow and prepare the Mauritian athletes for the Olympic and Paralympic Games.

ELIGIBILITY CRITERIA:

1. should have the potential to be a medallist;
2. should have been an African medallist or is ranked among the Top 15 in the world; and
3. meet the performance objectives set.



Types of support provided:

1. meet costs for participation in training camps and competitions both locally and abroad;
2. medical / paramedical assistance;
3. Medical tests for the athletes to assess their physical abilities in order to elaborate appropriate training plans;
4. blood tests for the athletes;
5. mental preparation for all the athletes;
6. provision of general and technical equipment to athletes; and
7. allowances to athletes, among others.

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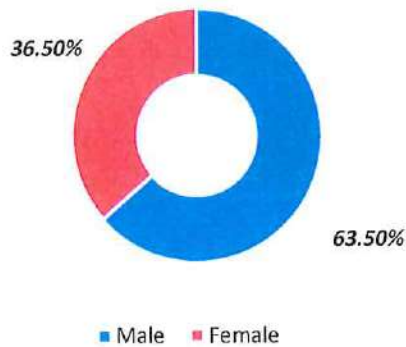
TOTAL NUMBER OF ATHLETES WHO HAVE BENEFITTED FROM THIS PROGRAMME DURING THE FINANCIAL YEAR 2022-2023

STATE RECOGNITION ALLOWANCE SCHEME FOR RETIRED ATHLETES (SRASRA)

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

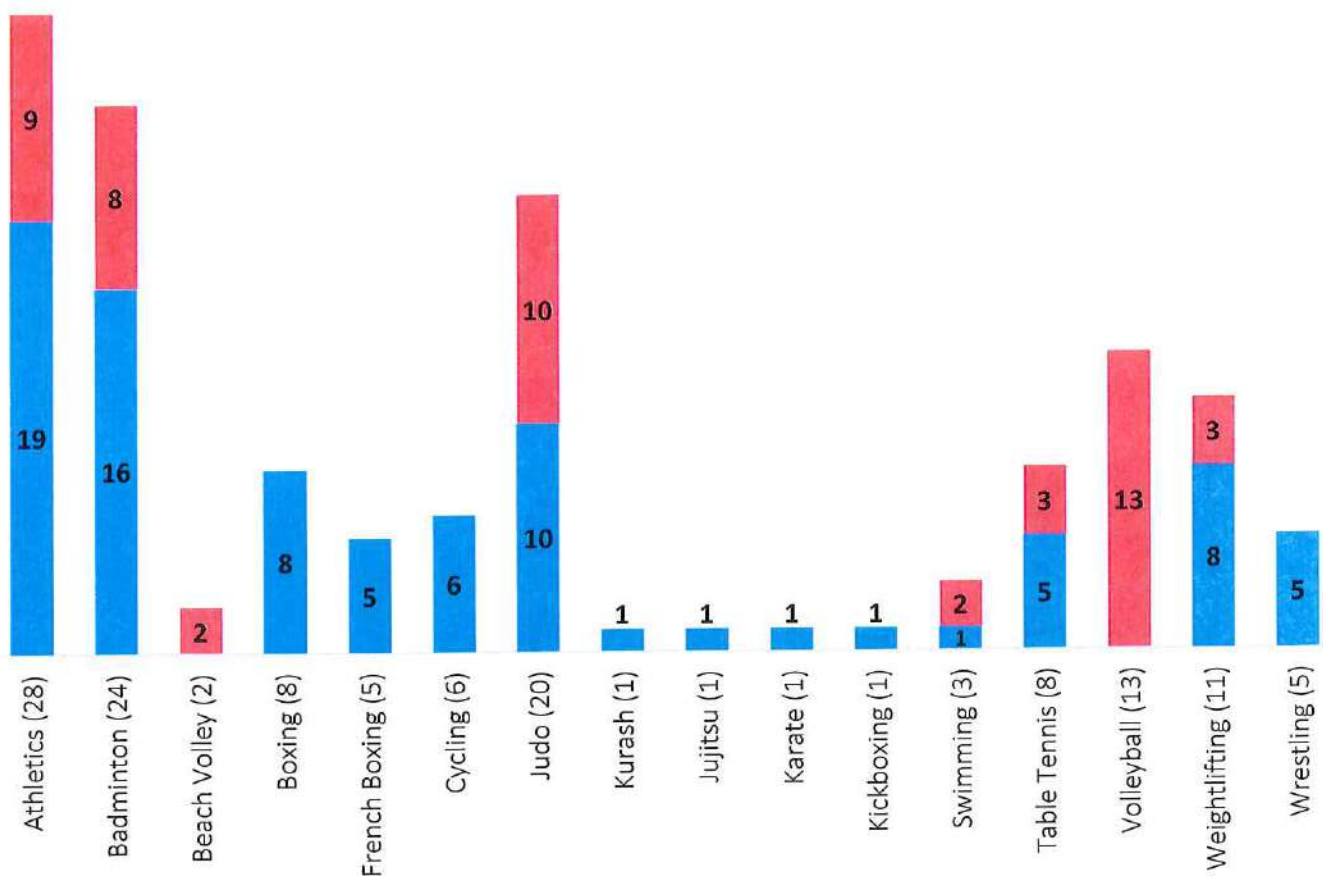
The objective of the SRASRA is to recognize the effort of athletes who have represented Mauritius and won medals in specific competitions.

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



NUMBER OF RETIRED ATHLETES BY SPORTS AND GENDER

■ Male ■ Female



GATHERING OF ATHLETES AND CEREMONY OF AWARD OF SHIELD OF EXCELLENCE

The Trust Fund for Excellence in Sports (TFES) organised the Gathering of Athletes and Ceremony of Award of Shield for Excellence on Saturday 17th December 2022 at the Pointe Jérôme National Outdoor Education and Recreation Centre. The objective of the Ceremony of Award of Shield for Excellence was to reward athletes who have performed brilliantly in sports and studies during the year 2022.

In his speech, The Honourable Minister of Youth Empowerment, Sports & Recreation, Mr. Jean Christophe Stephan Toussaint expressed his immense satisfaction on the good performances recorded by our athletes in several sports events held this year. The Minister took this opportunity to congratulate the Mauritian athletes for their outstanding performance during the CISOI Games 2022 and the Commonwealth Games 2022. He encouraged young athletes to keep up with sports by stating that he was committed to support them in order to get the best results. He urged athletes to make use of the facilities provided by the Ministry to prepare for the upcoming sports events. He explained that the government was catering for different platforms and facilities which would enable young athletes make new achievements. The Minister stated that the “Shield of Excellence” was one such initiative which encourages athletes to continuously improve their performances in sports and studies.



The Chairperson of the Trust Fund for Excellence in Sports, Mr. Marie Joseph Ramsamy, gave a brief presentation of the programmes run by the TFES. He stated the new measures that had been implemented by the TFES this year to ensure that all athletes were well supported. The Chairperson congratulated all young athletes who have successfully integrated the TFES programmes and stated that athletes should continuously train so as to achieve excellence.

The Shields for Excellence were awarded to badminton player Julien Paul and to judoka Christianne Legentil for their brilliant performances recorded during the year. Both athletes stated that they were proud to be beneficiaries of the TFES and were grateful to the Ministry and the TFES for the support that they have been provided along their career. Each athlete was rewarded with a cash prize of Rs 25,000/-.

Following the award ceremony, all athletes were invited to participate in several activities. A warm-up session was organised to prepare the athletes for the activities which included Cycling, Stand Up Paddle, Kayak, Dragon Boat and speedboat tour around Iles Aux Aigrettes. All athletes received a sweater, a T-Shirt and a sports back pack as gifts from the TFES.



MISSION TO RODRIGUES

A delegation of the TFES including the Chairperson was on mission in Rodrigues from the 30 May to 03 June 2023 with the main objective to follow-up TFES programmes.



Other objectives were as follows:

- i. to conduct meetings with the following stakeholders: representatives of the Commission of Sports in Rodrigues, athletes, coaches, regional sports committees, heads of schools, service providers; and
- ii. to detect other promising athletes from the other Sports disciplines.

On Wednesday, 31 May 2023, the delegation paid a courtesy visit to Mr Varok Ravina, the Commissioner of Sports. He expressed his immense appreciation of the supports being provided by the TFES to young athletes in Rodrigues. He also thanked the TFES for the proposal made for considering the integration of new sports such as basketball, football, handball, volleyball and weightlifting in the programme.

A gathering of the TFES beneficiaries was organised on Friday, 02 June 2023 at the Mon Plaisir Cultural Centre in the presence of the Commissioner of Youth and Sports. He took the opportunity to elaborate on the importance of sports and also the supports that the TFES was providing to the athletes. He appealed to the young athletes to make maximum use of the opportunities and to act as role models and ambassadors of the TFES in Rodrigues.

The ceremony was then followed by a remittance of sport equipment including a bag, a sweater and a T- Shirt to each athlete under the TFES programme in Rodrigues. The mission also included meetings with college rectors and site visits on training sites to assess the conditions where athletes were training.



SIGNATURE OF AGREEMENT AND REMITTANCE OF CHEQUE TO Mr LOÏC THOMAS

A ceremony was held by the Liverpool Football Club International Academy (LFCIA), falling under the aegis of the Mauritius Multisport Infrastructure Limited (MMIL) in collaboration with the Trust Fund for Excellence in Sports (TFES) on Monday, 3rd July 2023 at the Côte d'Or National Sports Complex.

The ceremony was organised in connection with the scholarship offered by the TFES to Mr Thomas Loïc, a young football player to enable him to pursue his further studies in Human Resource Management at the Jones Junior College located in Mississippi, USA.



The ceremony was graced by the presence of the Hon. Stephan Toussaint, Minister of Youth Empowerment, Sports and Recreation (MYESR), Mr Jean Pierre Sauzier, the Chairperson of the Mauritius Multisport Infrastructure Limited (MMIL), Mr Kumar Cheetamun, the Chairperson of the Trust Fund for Excellence in Sports (TFES), and Mr Neil Murphy, the Head Coach of the LFCIA.

Mr Sauzier opened the ceremony with a special word of thanks to the head coach of the LFCIA and his dedicated team for the outstanding performances produced since its creation.

He said that the LFCIA has proven to be very effective as several young footballers have obtained the opportunity to represent Mauritius at the international level as well as to integrate well-known football clubs abroad.

Mr Sauzier encouraged more young football players to make use of the facilities provided to them. He finally thanked the Minister for his support and the Trust Fund for Excellence in Sports for the scholarship offered to Mr Loïc Thomas.



Hon. Toussaint stated:

"This is a golden opportunity which is opening for all other athletes in the field of combining sports and studies. I am very happy that the LFCIA is becoming fruitful and thus giving young football players the opportunity to study abroad."

Hon. Stephan Toussaint expressed his immense satisfaction on the brilliant performances of football players training at the LFCIA. He congratulated the family of Mr Loïc Thomas as well as the head

coach of the LFCIA. He explained that the Cote d'Or National Sports Complex is producing good results in the sports sector whereby the High Performance Center is playing a key role.

Mr Cheetamun thanked the Minister and the Permanent Secretary of the MYESR for all of the supports that are being provided to the TFES to achieve its objectives.

Mr Cheetamun stated:

"I take this opportunity to reassure all stakeholders that the TFES will work towards its mandate for the benefit of young athletes in Martinis and Rodrigues"



Mr Cheetamun also elaborated briefly on his recent visit to Rodrigues.

He said that the main objective was to follow up TFES programs in Rodrigues and to study the possibility of integrating more sport disciplines such as basketball, handball, volleyball and weightlifting.



Mr Cheetamun also stated:

"Loïc Thomas is a role model for young athletes and I hope that many athletes follow his steps to make the Martinis sport proud."

The ceremony followed with the signature of an agreement between the MMIL, the TFES and Mr Loïc Thomas after which a cheque was remitted to the football player.

Mr Loïc Thomas shared a few words with audience before thanking his parents, his coach and everyone who have always supported him.



Appendix 1: Support to Students / Athletes pursuing Secondary / Prevocational Studies Locally and Abroad

SN	SURNAME	NAME	SPORT	SEX	COLLEGE
1	RUGHODASS	Alvin	Athletics	M	Bhujoharry College - La Tour Koenig
2	GANAPRAGASSA	Ryan	Athletics	M	La Confiance College
3	THEODORE	Yoan Christopher	Athletics	M	St Andrews School
4	THEVENET	Maeva	Athletics	F	Loreto College Quatre Bornes
5	LEBRASSE	Ananxya	Athletics	F	Loreto College Quatre Bornes
6	CHENGUBRAYDOO	Eliam	Athletics	M	St Esprit College
7	MOIRT	Oceanne	Athletics	F	Loreto College Curepipe
8	BHEEKHUN	Shakeela	Athletics	F	Private
9	LISETTE	Marie Whitney	Athletics	F	City College
10	RAVINA	Marie Arinya Sherridane	Athletics	F	Bon et Perpetuel Secours Fatima
11	DAXE	Severine	Athletics	F	Bon et Perpetuel Secours Rose Hill
12	TOPIZE	Orphee	Athletics	M	Eden College (Boys)
13	MURDEN	Yohan	Athletics	M	New Eton College
14	ELSIE	Loic Gregory	Athletics	M	La Confiance College
15	DALOU	Elsa	Athletics	F	Bon et Perpetuel Secours Beau Bassin
16	THEOTIS	Mathew	Athletics	M	New Eton College
17	CHAVERNY	Bradley	Athletics	M	La Confiance College
18	L'ETOURDI	Claretah	Athletics	F	Loreto College Saint Pierre
19	PERUMAL	Shane Ryan	Athletics	M	La Confiance College
20	KEELING	Nia	Athletics	F	Morning Star School
21	KEELING	Tilly	Athletics	F	Morning Star School
22	PERRINE	Steven Mathew	Athletics	M	La Confiance College
23	CURE	Maeva	Athletics	F	Lycee Labourdonnais
24	DELPHINE	Thibault Dorian	Athletics	M	Mahatma Gandhi Institute
25	LABONTE	Agläe Mathilde	Athletics	F	Morning Star School
26	VIEILLESSE	Emilie Anoushka	Athletics	F	Modern College, Flacq
27	ANDRE	Olivier Joseph	Athletics	M	New Educational College
28	ANDRE	Francois Ory	Athletics	M	Rodrigues College
29	GUILLAUME	Franciana	Athletics	F	Le Chou College
30	AZIE	Carlos	Athletics	M	Terre Rouge College
31	SWEE	Jack Daniel	Athletics	M	Grande Montagne College
32	SPEVILLE HORTENSE	Juanita	Athletics	F	Terre Rouge College
33	BEGUE	Marie Albertine Chelsie	Athletics	F	Mont Lubin College
34	SWEE	Sharonne	Athletics	F	Mont Lubin College
35	ALBERT	Loana Stacy	Athletics	F	Rodrigues College
36	VIEILLESE	Henri	Athletics	M	Le Chou College
37	ALBERT	Louis Justin	Athletics	M	Le Chou College
38	CASTEL	Anastasia	Athletics	F	Terre Rouge College
39	EMILIEN	Frank Alain	Athletics	M	Rodrigues College
40	GENTIL	Doann Yael	Athletics	F	Mont Lubin College
41	LEOPOLD	Doriana	Athletics	F	Marechal College
42	POLIMONT	Huctor	Athletics	M	Terre Rouge College
43	RUSSEAN	Vaishnav	Badminton	M	St Andrews School
44	NUNDAH	Kemtish Rai	Badminton	M	Sir Leckraz Teelock College
45	DOUCE	Lucas	Badminton	M	Lycee Des Mascareignes
46	BHURUTH	Reva Aditi	Badminton	F	MGSS Flacq

47	BEEBEEJAUN	Abdul Zaheer	Badminton	M	Doha Academy
48	BEEBEEJAUN	Adbul Zeeshan	Badminton	M	Doha Academy
49	AULEAR	Humairaa Aaisha	Badminton	F	Loreto College Port Louis
50	BHURTUN	Tiya	Badminton	F	Loreto College Curepipe
51	HANUMAN	Cheerag Pravish	Badminton	M	Royal College Port Louis
52	CHINIAH	Layna Luxmi	Badminton	F	France Boyer de la Giroday SSS
53	SIOW YIN YOUNG	Aidan Yu-Kiat	Badminton	M	College Sainte Marie
54	SAVOO	Tejas	Badminton	M	Sookdeo Bissoondoyal State College
55	BHAUGEEROTHEE	Pranav Dushyant Indr Kumar	Badminton	M	Rabindranath Tagore Secondary School
56	CHANGEA	Nyanesh Anand	Badminton	M	Mahatma Gandhi SSS (Moka)
57	BERNARD	Alizee	Basketball	F	Loreto College Curepipe
58	RIVET	Dangelo Jean Ryan	Basketball	M	College Pere Laval
59	VALENTIN	Jean Fabrice Nikel	Basketball	M	Labourdonnais College
60	LASAUTEUSE	Solenza	Basketball	F	James Marie Frank Richard SSS
61	MAMAROT	Carina	Basketball	F	Notre Dame College
62	FARLA	Loic Paul Emmanuel	Basketball	M	Saint Joseph College
63	ESTHER	Matthieu Tyronn Vince	Basketball	M	St Esprit College
64	COLIN	Chlea	Basketball	F	Loreto College Port Louis
65	HORTENSE	Loic Gedeon	Basketball	M	Saint Helena College
66	DUPRE	Nicolas	Boxing	M	Sir Abdool Razack Mohammed SSS
67	RAVINA	Joseph Marcus	Boxing	M	Terre Rouge
68	EDOUARD	Jorian Darius	Boxing	M	Rodrigues College
69	FRANCOIS	Marie Carina	Boxing	F	Atelier de Savoir
70	BOTTE	Anne Marie Christina	Boxing	F	Maison Familiale Rural
71	NIOLE	Luciano	Boxing	M	Grande Montagne College
72	RAVINA	Varinia	Boxing	F	Terre Rouge College
73	SAMOISIE	Jean Steven Bradley	Boxing	M	Songes College
74	QUEVAUVILLIERS	Samuel	Cycling	M	Lycee Des Mascareignes
75	ONG TONE	Alexis Noah	Cycling	M	Rodrigues College
76	FROGET	Lucas	Cycling	M	Lycee Des Mascareignes
77	MC INTYRE	Luis	Cycling	M	College Sainte Marie
78	CESAR	Lucas	Cycling	M	Saint Mary's College
79	NDRIANAMAMPY	Juliano Nogne	Cycling	M	Etoile de Mer
80	TAN YAN	Collyns	Equestrian	F	Loreto College Quatre Bornes
81	APOLLON	Marie Ambre Anastasia	Football	F	Droopnath Ramphul State Secondary School
82	BALLEA	Ansh	Football	M	Ebene State Secondary School
83	BEEHARRY	Stewel	Football	M	Universal College
84	BOUQUET	Marc Cameron	Football	M	London College
85	GASPARD	Christiano	Football	M	St Esprit College
86	JOSEPH	Denzel Werlly	Football	M	Terre Rouge State Secondary School
87	ANDRE	Jordan Louis Desire	Football	M	St Esprit Riviere Noire
88	FANOR	Nicolas	Football	M	Regis Chaperon State Secondary School
89	FORTUNO	Manuel Cedric Neo	Football	M	Labourdonnais College
90	GOPAL	Julie	Football	F	Le Bocage
91	HORTANCE	Steeler Jean	Football	M	Adolphe de Plevitz
92	HYPOLITE	Adriano Jordan	Football	M	Adventist College
93	JUGGOO	Dhurgesh	Football	M	Basdeo Bissoondoyal State Secondary School

94	RAMSURRUN	Devishree	Football	F	Quartier Militaire State Secondary School
95	LAFLEUR	Andrew Leroy Peter	Football	M	La Confiance College
96	LATOURE	Jude	Football	M	Port Louis State Secondary School
97	LAW KAM CHEN	Jordan	Football	M	Bhujoharry College
98	THOMAS	Lucas Loic	Football	M	Darwin College
99	ETAN LITIEN KEE	Messie	Football	M	Terre Rouge State Secondary School
100	NOEMIE	Jean Ezechiel Judex Fanny	Football	M	Ramsoondar Prayag State Secondary School
101	PARISOT	Ophelie Gwannaelle	Football	F	France Boyer de la Giroday State Secondary School
102	CHATIGAN	Pascal	Football	M	Bhujoharry College
103	PYTAMBAR	Nathaniel Desire	Football	M	John Kennedy College
104	NOORDINE	Ziggy Wayne	Football	M	Islamic College
105	BEESELA	Ethaniel	Football	M	Bhujoharry College
106	HORTANCE	Grey Jean	Football	M	Universal College
107	PLACATOSE	Sebastien Romel	Football	M	City College
108	SOOKURUN	Dan	Football	M	Lighthouse Secondary School
109	DHOOKEE	Yashna	Football	F	Friendship College
110	HORTENSE	Alessia	Judo	F	Loreto College Port Louis
111	RAVINA	Anastasia	Judo	F	Labourdonnais College - Vallée des Pretres
112	PIRON	Marie Clarisse Alicia	Judo	F	DAV College Port Louis
113	DAVID	Lucas Rohan	Judo	M	St Mary's School
114	CATEAU	Adrien	Judo	M	London College
115	ANDY	Elyjah	Judo	M	La Confiance College
116	THOMAS	Marie Illana Shanya	Judo	F	London College
117	THOMAS	Marie Elushiana Sherine	Judo	F	London College
118	JOSEPH	Loriana Lizzie	Judo	F	Bhujoharry College - La Tour Koenig
119	SEWUMBER	Sidharta Rai	Judo	M	Dr James Burty David State Secondary School
120	HEERAH	Shawn Louis	Judo	M	London College
121	GOODOORALLY	Hannah	Judo	F	Loreto College Port Louis
122	EDOUARD	Anne Sophie	Judo	F	Saint Bartholomew's College
123	MOOTIEN	Darren Nathaniel	Judo	M	Sainte Mary's West College
124	AGATHE	Marie Alexsha	Judo	F	Mont Lubin College
125	BEGUE	Marie Onorine	Judo	F	Songes College
126	CASIMIR	Marie Anne Gaelle	Judo	F	Mont Lubin College
127	CASIMIR	Jean Slyvestre	Judo	M	Grande Montagne College
128	EVENOR	Christiano	Judo	M	Grande Montagne College
129	VILMONT	Fatimah Aude Lorianne Nadine	Swimming Physically	F	Loreto College Quatre Bornes
130	KOK SHUN	Alicia	Swimming	F	Queen Elizabeth College
131	AH YONG	Victor	Swimming	M	Lycee Des Mascareignes
132	MUSLUN	Farhaan	Swimming	M	Private
133	CICERON	Adrien	Swimming	M	John Kennedy College
134	WONG CHAP IAN	Olivier	Swimming	M	Le Bocage International School
135	BATHFIELD	Gabrielle	Swimming	F	Home Schooling
136	TRANQUILLE	Gregory	Swimming	M	St Esprit College
137	RAMGOOLAM	Jaimie Prishika	Swimming	F	Rabindranath Tagore Secondary School
138	LI HIN DUEN	Shawn	Swimming	M	St Esprit College

139	L'ARROGANT	Hugo Jean Fabien	Swimming	M	St Andrews College
140	RAMDHUN	Marie Eunnice Vanisha	Swimming	F	Pailles SSS
141	TIN WAN YUEN	Matteo	Swimming	M	Queen Elizabeth College
142	NG KON	Ethan Gareth Foong Hao	Swimming	M	St Esprit College
143	CAPITTE	Baptiste	Swimming	M	Lycee Des Mascareignes
144	KHANNA	Anshee	Swimming	F	Northfields International High School
145	FOO SEM FAH	Lucas	Swimming	M	Lycee des Mascareignes
146	NAKHUDA	Alyosha	Swimming	M	College Pierre Poivre
147	AH CHIP	Chloe	Swimming	F	Le Bocage International School
148	SEEWSAGUR	Madesh Kumar	Swimming	M	Le Bocage International School
149	LE GUEN	Anne Gaelle Chloe	Swimming	F	Ecole du Centre-College Pierre Poivre
150	DOORBEEGASSING	Emmy Grace	Swimming	F	Loreto College Quatre Bornes
151	WONG HON LEUNG	Lisa Grace	Swimming	F	Loreto College Port Louis
152	CICERON	Aurelien	Swimming	M	Sir Leckraz Teelock College
153	LEUNG HING WAH	Timothy	Swimming	M	St Esprit College
154	CHAN CHUEN	Lukas Nathanael Darell	Swimming	M	St Andrews School
155	ODERUTH	Rayyan	Swimming	M	Rabindranath Tagore Secondary School
156	YENE TECK	Alyssion Kimberley	Swimming	F	Loreto College Quatre Bornes
157	DOORBEEGASSING	Dwain Matthew Ryan	Swimming	M	Saint Joseph College
158	ANDRE	Maena	Table Tennis	F	Lycee Des Mascareignes
159	RANGASAMY	Hansley Krishna	Table Tennis	M	Ebene SSS
160	LO CHUN PUN	Tania	Table Tennis	F	Ebene SSS
161	GOOLJAR	Hotav Soham	Table Tennis	M	Rabindranath Tagore Secondary School
162	CHADY	Nandita Rachel	Table Tennis	F	Lycee des Mascareignes
163	LAI TONG	Joshua	Table Tennis	M	Queen Elizabeth College
164	LEE MO LIN	Nigel	Table Tennis	M	St Esprit College
165	LEE MO LIN	Callum	Table Tennis	M	St Esprit College
166	LAI TONG	Christy	Table Tennis	F	Queen Elizabeth College
167	SK HOSSEIN	Zayyan	Table Tennis	M	Centre National d'Enseignement a Distance
168	RAMASAWMY	Malika	Tennis	F	Loreto College Rose Hill
169	INTROCASO	Sarah	Tennis	F	Le Bocage International School
170	AVA	Samuel	Tennis	M	West Coast International Secondary School
171	DHAWAL	Rawa Aaron	Tennis	M	Royal College Curepipe
172	LALLOO	Celina Nilakshi	Tennis	F	GMD Atchia Academy
173	DESAUBIN	Reese	Tennis	F	Loreto College Quatre Bornes
174	GOWREESUNKUR	Richaa	Tennis	F	Lighthouse Secondary School
175	SEEWOOSURRUN	Rushil Narainsing	Tennis	M	Droopnath Ramphul State College
176	LAM HAU CHING	Jake	Tennis	M	College Sainte Marie
177	GEBERT	Loic	Tennis	M	Lycee Des Mascareignes
178	THOMAS	Aymeric Emmanuel	Tennis	M	Lycee Labourdonnais
179	MUNGLA	Rohan	Tennis	M	College Pierre Poivre
180	LE LURON	Noah	Tennis	M	College Pierre Poivre
181	DHURMA	Riya Vaishali	Triathlon	F	St Andrews College (Girls)
182	TOULET	Adrien	Triathlon	M	Lycee Des Mascareignes
183	VALLET	Zoe	Triathlon	F	College Pierre Poivre
184	RAPHAEL	Gerard	Triathlon	M	Lycee Labourdonnais
185	ESTHER	William Joey	Volleyball	M	St Andrews College

186	WAN BUN TSEUNG	Keshia Madison Angeli	Volleyball	F	Loreto College Curepipe
187	ARMEL	Marie Ambre Morgane	Volleyball	F	Loreto College Rose Hill
188	SENEQUE	Merry Olivia	Volleyball	F	Loreto College Rose Hill
189	CHINAYA	Gary	Volleyball	M	St Esprit College
190	ROSALBA	Stephie	Volleyball	F	Loreto College Port Louis
191	BADUL	Marie Charlenne	Volleyball	F	Loreto College Port Louis
192	RAYA	Lee Roy	Volleyball	M	St Andrews College
193	FRANCIS-SANDIAN	Shania Marie Jody	Volleyball	F	Loreto College Quatre Bornes
194	AH SUE	Irene Judith	Volleyball	F	Ebene SSS (Girls)
195	ANDRE	Marine	Volleyball	F	Bon et Perpetuel Secours - Beau Bassin
196	MARIE	Cynaël	Volleyball	F	Loreto College Mahebourg
197	CHUTOO	Lucas	Volleyball	M	La Confiance College
198	DARBON	Jeremy Danilo Pierre	Volleyball	M	Modern College
199	CAMDOO	Luvish	Volleyball	M	Mayflower College
200	OPERA	Louis Yano Stelio	Volleyball	M	Private
201	AZA	Sephora	Wrestling	F	Adventist College
202	CONSTANT	Jean David	Wrestling	M	Atelier de formation Joie de Vivre
203	MERIZA	Grace	Wrestling	F	Atelier de formation Joie de Vivre
204	LABEAUTE	Jahmelie Adrianna	Wrestling	F	Atelier de formation Joie de Vivre
205	CELESTIN	Jamel Mateo	Wrestling	M	Atelier de formation Joie de Vivre
206	JAUNKY	Teerouven	Wrestling	M	Patten College
207	NARRAINEN	Disen	Wrestling	M	Patten College
208	DAUHAJEE	Nilesh	Wrestling	M	Eden College
209	KHEMUN	Kunal	Wrestling	M	Aleemiah College
210	KHEMUN	Ravish	Wrestling	M	Curepipe College
211	JEAN FRANCOIS	Adriano	Wrestling	M	Safire
212	CAMOINS	Marie Quendorina	Wrestling	F	La Ferme College
213	PERRINE	Marie Anna Cleonia	Wrestling	F	Terre Rouge College
214	RAPHAEL	Jenelly Odelli Chrishta	Wrestling	F	Grande Montagne College
215	BRASSE	Marie Lea Oceane	Yachting	F	London College
216	LAVIOLETTE	Hugo Alexandre	Yachting	M	St Aubin SSS
217	EDOUARD	Marie Cheyenne	Yachting	F	Cosmopolitan College

Appendix 2: Support to Students / Athletes pursuing Tertiary / Vocational Studies Locally and Abroad

SN	SURNAME	NAME	SPORTS	UNIVERSITY/ INSTITUTION	COURSE
1	POTIRON	Liliane	Athletics	Mauritius Institute of Education	Bachelor in Education
2	L'ETENDRIE	Jérémie	Athletics	University of Technology, Mauritius	Diploma in Sports Training Coaching and Exercise Full Time
3	KADARASEN	Niskens Anthony	Athletics	Pawsom Dog Training School, Mauritius	Dog Training
4	VENCATASAMY	Joshua Roy	Athletics	Charles Telfair Institute, Mauritius	Bachelor of Science in Psychological Science and Human Resource Management
5	CUPIDON	Adel Jordan	Athletics	Marion Académie de Coiffure & d' Esthetique, Mauritius	Barbering and Grooming
6	AUBEELUCK	Yash	Athletics	Sunway University, Malaysia	Bsc Computer Science
7	SOODON	Sonia	Athletics	University of Technology, Mauritius	BSc (Hons) Sports Coaching
8	PERRIER	Marie Paule	Athletics	Ecole BE Academie, France	Nutritionist Course
9	PULTOO	Tejraj	Badminton	Sunway College, Malaysia	BA (Hons) in Communication
10	DOOKHEE	Kobita	Badminton	University of London, UK	Postgraduate in International Sports Management
11	MUNGRAH	Ganesha	Badminton	Sunway University, Malaysia	Bachelor of Science in Accounting and Finance
12	APPIAH	Vilina	Badminton	University of Mauritius	Bsc Accounting (Minor: Management)
13	LEUNG FOR SANG	Jemimah	Badminton	William Angliss Institute, Australia	Certificate IV in Commercial Cookery and Certificate IV in Patisserie
14	GEORGES	Julien Paul	Badminton	University of London, UK	Postgraduate in International Sports Management
15	BODHA	Lorna Tara	Badminton	Nantes University, France	Degree in Psychology
16	HORTENSE	Loic Gedeon	Basketball	Marion Académie de Coiffure & d' Esthetique, Mauritius	Grooming and Barbering
17	PERRINE	Marie Ketline Annaelle	Boxing	Mauritius Institute for Training and Development	Food Preparation
18	CHEMBEN	Niven	Boxing	Sasha The School, Mauritius	Certificate in Hairdressing and Barbering
19	AGATHE	Jean Jerry Ziggy	Boxing	Say's Academy, Mauritius	Barber & Grooming
20	ANTALIKA	Emmanuel Dylan Henri	Boxing	Say's Academy, Mauritius	Barber & Grooming
21	CHETANNAH	Andhin	Chess	Lycee Generale Sainte Sermin, France	CPGE Classe Préparatoire de Lettres

22	MAYER	Alexandre	Cycling	Middlesex University, Mauritius.	BA (Hons) Business Management
23	ROUGIER LAGANE	Christopher	Cycling	Middlesex University, Mauritius.	BA (Hons) Business Management
24	THOMAS	Loic	Football	Jones Junior College, USA	Human Resource Management
25	REEDHA	Yanish	Football	Trail Football Academy, Thailand	Sports Coaching and Management
26	LEGENTIL	Christianne	Judo	Club Elite Feminin, France	Judo Coaching
27	AZIE	Malcom	Judo	Mauritius Institute for Training and Development	Electrical and Electronic Engineering
28	PURAHOO	Ovesh	Swimming	University of Regina, Canada	Bachelor of Kinesiology
29	IP HEN CHEUN	Tessa	Swimming	Charles Telfair Institute, Mauritius	BCom Degree in Tourism, Hospitality & Marketing
30	LEE FONG YEE KIN SIEN	Karen Lorie	Table Tennis	Institut Escoffier – Mauritius	Parcours Culture Gastronomique Française
31	SADOOLAH	Zaynah	Table Tennis	Mauritius Institute of Education	Bachelor of Education (Physical Education)
32	JALIM	Nandeshwaree	Table Tennis	CREPS, Montpellier, France	Brevet Professionnel de la Jeunesse, de l'Education Populaire, et du Sport
33	VEERANNAH	Vidhish	Volleyball	IT Academy Training Center of Excellence	Advanced Networking Course
34	CHAVRY	Serena	Volleyball	MS School of Accountancy, Mauritius	ACCA Level 1
35	HYPOLITE	Marie Benjamine	Volleyball	Mauritius Institute of Training and Development	Ladies Tailoring
36	QUIRIN	Mathew Jordane	Volleyball	Mauritius Institute of Training and Development	Refrigeration and Air Conditioning
37	OPERA	Yano Stellio	Volleyball	Polytechnics	Diploma in Interior Architecture
38	MADANAMOOHOO	Jack Anthony	Weightlifting	Mauritius Institute of Education	Bachelor in Education (Physical Education)
39	CORET	Fabrice Cedric	Weightlifting	University of Technology, Mauritius	BSc (Hons) Sports Coaching
40	CORET	Jonathan Marc	Weightlifting	University of Technology, Mauritius	BSc (Hons) Sports Coaching
41	MARDAY	Heli Stan	Yachting	Mauritius Institute of Training and Development	Domestic Electrical Installation
42	CHUMMUN	Emilien	Yachting	Mauritius Institute of Training and Development	Light Engine Maintenance

Appendix 3 : Horizon Olympique et Paralympique des Athletes Elites (HOPE)

SN	SURNAME	NAME	GENDER	SPORT DISCIPLINE
1	BIBI	Noa	Male	Athletics
2	LARARAUDEUSE	Jeremie	Male	Athletics
3	RABAYE	Donovan	Male	Athletics Mentally Handicapped
4	CLAIR	Brigila	Female	Athletics Mentally Handicapped
5	CAPDOR	Eddy	Male	Athletics Mentally Handicapped
6	PHILIPPE	Yovanni Ivan Brandon Jordan	Male	Athletics Mentally Handicapped
7	ANGELINE	Anais	Female	Athletics Physically Handicapped
8	NOEMI	Alphonse	Female	Athletics Physically Handicapped
9	ROBERTO	Michel	Male	Athletics Physically Handicapped
10	PERRINE	Brandy	Female	Athletics Physically Handicapped
11	ASAUN	Anndora	Female	Athletics Visually Handicapped
12	CLAIR	Merven	Male	Boxing
13	COLIN	Richarno	Male	Boxing
14	SARAMANDIF	Terence	Male	Canoe-Kayak
15	LE COURT DE BILLOT	Kimberley	Female	Cycling
16	GANGAYA	Winsley	Male	Judo
17	DURHONE	Tracy	Female	Judo
18	FEUILLET	Remi	Male	Judo
19	LEGENTIL	Christianne	Female	Judo
20	MORAND	Priscilla	Female	Judo
21	DE FALBAIRE	Jean Lauri	Male	Kite Surf
22	PATURAU	Julie	Female	Kite Surf

Appendix 4 : State Recognition Allowance Scheme for Retired Athletes (SRASRA)

SN	SURNAME	NAME	SPORTS	COMPETITION	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	Francophonie 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	Francophonie Games	Bronze
25	COIFFIC	Louis Steven Fabrice	Athletics	Francophonie 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	ABOUBAKAR	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	EDOO	Abdool Sahir	Badminton	African Championships	Silver
52	RAMOS	Selvon	Badminton	African Championships	Gold
53	RIGOBERT - LONG	Marie Natacha	Beach Volley	African Games	Gold
54	LI YUK LO	Nioun Chin Elodie Stephanie Christelle	Beach Volley	African Games	Gold
55	JULIE	Louis Richard Bruno	Boxing	Olympic Games	Bronze
56	RAJCOOMAR	Bhoosan Duth	Boxing	Francophone Games	Bronze
57	SUNEE	Richard François	Boxing	Commonwealth Games	Gold
58	MACAQUE	Marie Michael	Boxing	Commonwealth Games	Silver
59	LEBON	Josian	Boxing	Francophone Games	Silver
60	BANGARD	Marco Judex	Boxing	African Championships	Gold
61	FRONTIN	Giovanni Michael	Boxing	Francophone Games	Gold
62	DURGAHED	Riaz	Boxing	Francophone Games	Silver
63	BIENVENU	Mario Desire	French Boxing	World Championships	Gold
64	THOMASOO	Geraldo France Julio	French Boxing	World Championships	Gold
65	ROSE	Riley Kursley	French Boxing	World Championships	Silver
66	ZEMIRA	Jimmy	French Boxing	World Championships	Bronze
67	RAMKALLAWON	Rajesh	French Boxing	World Championships	Bronze

68	MERCIER	Dave Nicolas	Cycling	African Championships	Gold
69	L'ENTÊTÉ	Jean Noel	Cycling	African Championships	Gold
70	PHARMASSE	Steward Jean	Cycling	African Championships	Gold
71	CALYPSO	Yolain Mathieu	Cycling	African Games	Silver
72	LADAUB	Jean Charles Pascal	Cycling	All African Games	Silver
73	CAETANE	Louis Desire Hugo	Cycling	African Games	Silver
74	FELICITE	Antonio	Judo	Commonwealth Games	Bronze
75	CHERY	Priscila	Judo	African Games	Gold
76	GOODORALLY	Mimose Lucrece	Judo	African Games	Silver
77	RIGOBERT	Natacha	Judo	African Games	Bronze
78	DURHONE	Marie Michele	Judo	Francophone Games	Bronze
79	BORDELAIS	Joseph Clement	Judo	African Games	Bronze
80	GUILLAUME	Marie Glorieuse	Judo	African Championships	Silver
81	BOTLAH	Marie May Nathalie	Judo	African Championships	Bronze
82	AZIE	Jean Paul	Judo	African Games	Bronze
83	RAVINA QUATRE BORNES	Marie Michelle	Judo	African Championships	Bronze
84	DEFOIX - RAVANNE	Marina	Judo	African Championships	Bronze
85	COLLET	Jacques Desire Laval	Judo	Francophone Games	Bronze
86	LOUMEAU	Jean Michel Alain	Judo	African Championships	Bronze
87	MOOTHOO	Marie Dolly Medgee	Judo	Francophone Games	Silver
88	ANTOU	Marie Nadine Jennifer	Judo	African Championships	Bronze
89	ANDRE	Jose Eddy	Judo	Francophone Games	Silver
90	GEORGES	Laval Marie Andre	Judo	African Championships	Bronze
91	RAPHAEL	Jean Claude	Judo	African Championships	Gold
92	PAULIN	Macleon Guillaume Desire	Judo	African Championships	Silver
93	L'EVEILLEÉ	Jean Maurice Andy	Judo	Commonwealth Games	Gold
94	DOUCE	Bernard Denis	Jujitsu	African Championships	Silver
95	LI YUEN FONG	David Chi Koy	Karate	World Championships	Gold
96	LACARIATE	Louis Bruno Doger	Kickboxing	World Championships	Bronze
97	RIGOBERT	Louis Mike Guiliano	Kurash	African Championships	Gold
98	LECLAIR BUCHOLZ	Marie Anne	Swimming	African Championships	Gold
99	FLEUROT	Jean Benoit	Swimming	African Games	Silver
100	SALHI	Annabelle Marie Jeanne	Swimming	African Games	Gold
101	TSE TAN YEN	Hoi Fa Ian	Table – Tennis	African Games	Bronze
102	SAHAJASEIN	Jean Patrick Aladd	Table – Tennis	African Championships	Silver

103	DESSCANN	Ganeshan Veerasamy	Table – Tennis	African Championships	Silver
104	HA SHUN	Didier Kwet Chan Haothyn Voon	Table – Tennis	African Championships	Silver
105	BHURTUN	Ravi	Table – Tennis	African Championships	Silver
106	KNUBLEY- BHURTUN	Sharon	Table – Tennis	African Championships	Bronze
107	PICON FRANSEN	Fiona	Table – Tennis	African Championships	Bronze
108	PATEL	Rabia Yacoob	Table – Tennis	African Championships	Bronze
109	FELIX	Marie Rose Ariane	Volleyball	African Championships	Silver
110	RAMEN-SOUPAYA	Marie Laurence Nathalie	Volleyball	African Championships	Silver
111	MOOTIEN	Pamela Gladys	Volleyball	African Championships	Silver
112	PUCHTLER	Stephanie	Volleyball	African Championships	Silver
113	SALMON	Marie Chislaine	Volleyball	African Championships	Silver
114	DORDAIN	Marie France Ariane	Volleyball	African Games	Bronze
115	CHAROUX	M. E Sonia	Volleyball	African Championships	Silver
116	CHELLUMBEN	Marie Lysbie Pascalette	Volleyball	African Championships	Silver
117	SINNASSAMY	Marie Shirley Danielle	Volleyball	African Championships	Silver
118	REVEL	May Pascale	Volleyball	African Games	Bronze
119	JULIETTE	Genevieve	Volleyball	African Championships	Silver
120	MIDREZ	Marie Janine Deborah	Volleyball	African Championships	Silver
121	LACLOCHE	Marie Michelle Aurore	Volleyball	African Championships	Silver
122	DARDANNE	Maria Dolly	Weightlifting	African Championships	Silver
123	YEUNG WAI PING	Philippe	Weightlifting	African Games	Silver
124	BHOLLAH	Ravi	Weightlifting	African Championships	Silver
125	SOUPRAYEN	Gino	Weightlifting	African Games	Gold
126	BADE	Jean Benoit Adriano	Weightlifting	African Championships	Silver
127	CORET	Marc Herve	Weightlifting	African Championships	Silver
128	MOIRT	Louis Jose Gaetan	Weightlifting	African Championships	Bronze
129	POLICE	Jean Clency	Weightlifting	African Championships	Bronze
130	LENT	Emmanuella	Weightlifting	Commonwealth Championships	Silver
131	JOORON	Alvin	Weightlifting	African Championships	Silver
132	VALAYDON	Shalinee	Weightlifting	Commonwealth Championships	Bronze
133	LANDINAFF	Joseph Rodolphe	Wrestling	African Games	Silver
134	VIREN	Vishwanaden	Wrestling	African Championships	Bronze
135	RAMSARAN	Navind Sharmah	Wrestling	African Championships	Bronze
136	MOHABEER	Gowtam	Wrestling	African Championships	Silver
137	AUGUSTE	Louis Florine	Wrestling	African Championships	Silver

TRUST FUND FOR EXCELLENCE IN SPORTS

Financial statement for the year ended 30 June 2023

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.

Objectives: The objectives of the Fund are:

- (a) 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.
- (b) 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 30 June 2023, the composition of the Board was as follows:

		As From	Till Date
Chairman:	Mr RAMSAMY Marie Joseph	20 August 2020	20 April 2023
	Mr CHEETAMUN Kumar	20 April 2023	
Members:	Mr RAMBACUSSING Sheilesh	05 November 2018	20 April 2023
	Mr HOOLASH Shahed	05 November 2018	20 April 2023
	Mr NAIKO Khemraz	05 November 2018	
	Mr FILLEUL Dominique	10 September 2020	
	Mr. AUCKBURALLY Hedjaz	20 April 2023	
	Mr. WILSON François Lindsay	20 April 2023	
	Mr. RANCIER Jean-Luc	20 April 2023	
Chief Executive officer:	Mr DESSCANN Indriessen	23 May 2019	
Secretary:	Mr APPADOO Soudesh Kumar	05 June 2015	

TRUST FUND FOR EXCELLENCE IN SPORTS

Financial statement for the year ended 30 June 2023

General Information (Continued)

Address of the Fund: C/o Ministry of Youth Empowerment, Sports and Recreation
1st Floor, Main Hall
Côte d'Or National Sports Complex
Côte d'Or
REPUBLIC OF MAURITIUS

Banker: Mauritius Commercial Bank Ltd
Sir William Newton Street
Port Louis
REPUBLIC OF MAURITIUS

Auditors: Morison (Mauritius)
Chartered Certified Accountants
5th Floor, City Centre Bldg
No 31, Cnr La Corderie & Leoville L'Homme Streets
Port Louis
REPUBLIC OF MAURITIUS

Independent Auditors' Report TRUST FUND FOR EXCELLENCE IN SPORTS

Opinion

We have audited the financial summary of Trust Fund For Excellence in Sports, the 'Fund' set out on pages 29 to 46, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion the financial statements give a true and fair view of the financial position of the Fund at 30 June 2023 and of its deficit for the year then ended in accordance with International Public Sector Accounting Standards.

Basis of 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.

Other Matter

The financial statements of Trust Fund For Excellence in Sports for the year ended 30 June 2023 was audited by another auditor who expressed an unmodified opinion on those financial statements on 31 October 2022.

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 2023 and of its deficit 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.


Morison (Mauritius)
Chartered Certified Accountants


Pudmanee R Beeharry, FCCA (Licensed by FRC)
Signing Partner

Date: 12 DEC 2023

Port Louis, Mauritius

TRUST FUND FOR EXCELLENCE IN SPORTS

Financial statement for the year ended 30 June 2023

Financial Position Statement

	<u>Notes</u>	<u>2023</u> MUR	<u>2022</u> MUR
ASSETS			
Current assets			
Other receivables	3	2,500	2,500
Cash and cash equivalents	4	<u>5,299,058</u>	<u>16,710,362</u>
		<u>5,301,558</u>	<u>16,712,862</u>
Non-current assets			
Property, plant and equipment	5	55,145	103,871
Intangible assets	6	<u>115,059</u>	<u>177,819</u>
		<u>170,204</u>	<u>281,690</u>
Total assets		<u>5,471,762</u>	<u>16,994,552</u>
Current liability			
Other payables	7	<u>69,284</u>	<u>66,779</u>
NET ASSETS		<u>5,402,478</u>	<u>16,927,773</u>
REPRESENTED BY			
Accumulated Fund		<u>5,402,478</u>	<u>16,927,773</u>

Approved by the Management Committee on 12th December 2023 and signed on its behalf by:



OFFICER in Charge



CHAIRMAN

TRUST FUND FOR EXCELLENCE IN SPORTS

Financial statement for the year ended 30 June 2023

Income and Expenditure Statement

	<u>Notes</u>	<u>2023</u> MUR	<u>2022</u> MUR
Income			
Grants	8	2,500,000	-
Grants-retired athletes	9	7,000,000	7,388,500
Grants – Paris 2024	10	5,750,000	2,500,000
Interest income	11	103,729	45,711
Other income		-	100,000
CSR income		698,087	806,230
		<u>16,051,816</u>	<u>10,840,441</u>
Expenditure			
Grants in aid	12	24,289,941	20,219,231
Administrative expenses	13	3,287,170	2,683,662
		<u>27,577,111</u>	<u>22,902,893</u>
Deficit for the year		<u>(11,525,295)</u>	<u>(12,062,452)</u>

TRUST FUND FOR EXCELLENCE IN SPORTS

Financial statement for the year ended 30 June 2023

Changes in Net Assets Statement

	<u>Accumulated Fund</u> MUR
At 01 July 2021	28,990,225
Deficit for the year	(12,062,452)
At 30 June 2022	<u>16,927,773</u>
At 01 July 2022	16,927,773
Deficit for the year	(11,525,295)
At 30 June 2023	<u>5,402,478</u>

TRUST FUND FOR EXCELLENCE IN SPORTS

Financial statement for the year ended 30 June 2023

Cash Flow Statement

	<u>2023</u>	<u>2022</u>
	MUR	MUR
Cash flows from operating activities		
Deficit for the year	(11,525,294)	(12,062,452)
<i>Adjustments for:</i>		
Depreciation and amortization	111,485	132,286
Movement in other payables	2,505	(67,396)
Net cash flows used in operating activities	<u>(11,411,304)</u>	<u>(11,997,562)</u>
Cash flows from investing activities		
Purchase of property, plant, equipment and intangible assets	-	(149,616)
Net cash flows used in investing activities	<u>-</u>	<u>(149,616)</u>
Net movement in cash and cash equivalents	(11,411,304)	(12,147,178)
Cash and cash equivalents at beginning of year	<u>16,710,362</u>	<u>28,857,540</u>
Cash and cash equivalents at end of year	<u>5,299,058</u>	<u>16,710,362</u>

TRUST FUND FOR EXCELLENCE IN SPORTS

Financial statement for the year ended 30 June 2023

Comparison of Budget Estimates and Actual Amounts Statement

	Original Estimates 2023 MUR	Total Provisions 2023 MUR	Actual amount 2023 MUR	Difference 2023 MUR
<u>RECURRENT BUDGET</u>				
Recurrent income				
Grants	17,435,000	5,000,000	2,500,000	(2,500,000)
Grants-retired athletes	8,500,000	7,000,000	7,000,000	-
Grants – Paris 2024	5,000,000	5,000,000	5,750,000	750,000
Interest income	-	-	103,729	103,729
CSR income	500,000	-	698,087	698,087
	<u>31,435,000</u>	<u>17,000,000</u>	<u>16,051,816</u>	<u>(948,184)</u>
Recurrent expenditure				
Grants in aid	16,250,000	9,500,000	24,289,941	24,289,941
Administrative expenses	3,800,000	2,500,000	3,287,169	3,287,169
	<u>20,050,000</u>	<u>12,000,000</u>	<u>27,577,110</u>	<u>27,577,110</u>
Recurrent surplus/(deficit)	<u>11,385,000</u>	<u>5,000,000</u>	<u>(11,525,294)</u>	<u>(11,525,294)</u>
<u>CAPITAL BUDGET</u>				
Capital revenue				
External grants	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Capital expenditure				
Acquisition of assets	150,000	200,000	-	-
Contingencies	-	-	-	-
	<u>150,000</u>	<u>200,000</u>	<u>-</u>	<u>-</u>
Net capital expenditure	<u>150,000</u>	<u>200,000</u>	<u>-</u>	<u>-</u>

TRUST FUND FOR EXCELLENCE IN SPORTS

Financial statement for the year ended 30 June 2023

Accounting Policies

Fund Profile

Trust Fund for Excellence in Sports, the 'Fund' was established on 1 August 2002 under the aegis of Ministry of Youth and Sports to serve and finance specific projects in sports.

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 2023.

iii) Authorization Date

These financial statements were authorized for issue on 15 November 2023 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 Financial Position Statement 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 year ended 30 June 2023.

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

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.

TRUST FUND FOR EXCELLENCE IN SPORTS

Financial statement for the year ended 30 June 2023

Accounting Policies

1.1 Basis of Reporting (Continued)

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 Fund'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.

ii) Initial Recognition and 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:

- Cash and cash equivalents

TRUST FUND FOR EXCELLENCE IN SPORTS

Financial statement for the year ended 30 June 2023

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.

iii) 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.

iv) De-recognition

A financial liability (or a part of a financial liability) is removed from the Financial Position Statement 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 Financial Position Statement 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.

TRUST FUND FOR EXCELLENCE IN SPORTS

Financial statement for the year ended 30 June 2023

Accounting Policies

1.6 Property, plant and equipment (Continued)

(i) 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.

(ii) Borrowing Costs

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

(iii) 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:

Equipment	-	20%
Computer equipment	-	33%

1.7 Intangible assets

An intangible asset is recognised when:

- it is probable that the expected future economic benefits that are attributable to the asset will flow to the entity; and
- the cost of the asset can be measured reliably. Intangible assets are initially recognised at cost.

Expenditure on research (or on the research phase of an internal project) is recognised as an expense when it is incurred.

An intangible asset arising from development (or from the development phase of an internal project) is recognised when:

- it is technically feasible to complete the asset so that it will be available for use or sale.
- there is an intention to complete and use or sell it.
- there is an ability to use or sell it.
- it will generate probable future economic benefits.
- there are available technical, financial and other resources to complete the development and to use or sell the asset.
- the expenditure attributable to the asset during its development can be measured reliably. Intangible assets are carried at cost less any accumulated amortisation and any impairment losses.

An intangible asset is regarded as having an indefinite useful life when, based on all relevant factors, there is no foreseeable limit to the year over which the asset is expected to generate net cash inflows. Amortisation is not provided for these intangible assets, but they are tested for impairment annually and whenever there is an indication that the asset may be impaired. For all other intangible assets amortisation is provided on a straight line basis over their useful life.

The amortisation year and the amortisation method for intangible assets are reviewed every year-end.

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.

TRUST FUND FOR EXCELLENCE IN SPORTS

Financial statement for the year ended 30 June 2023

Accounting Policies

1.7 Intangible assets (Continued)

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.

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.

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.

TRUST FUND FOR EXCELLENCE IN SPORTS

Financial statement for the year ended 30 June 2023

Accounting Policies

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.

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.

ii) Provisions

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

iii) 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.

TRUST FUND FOR EXCELLENCE IN SPORTS

Financial statement for the year ended 30 June 2023

Accounting Policies

1.15 Key Assumptions and judgements (Continued)

iv) 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.

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.

1.19 Expense recognition

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

1.20 Grants in aid

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

1.21 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.

TRUST FUND FOR EXCELLENCE IN SPORTS

Financial statement for the year ended 30 June 2023

Accounting Policies

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

TRUST FUND FOR EXCELLENCE IN SPORTS

Financial statement for the year ended 30 June 2023

Notes to the Financial Statements

3. Other receivables	2023	2022
	MUR	MUR
Other receivables	<u>2,500</u>	<u>2,500</u>
4. Cash and cash equivalents	2023	2022
	MUR	MUR
Cash at Bank	<u>5,299,058</u>	<u>16,710,362</u>

5. Property, plant and equipment

	2023			2022			
	Cost or revaluation	Scrapped	Accumulated depreciation	Carrying value	Cost or revaluation	Accumulated depreciation	Carrying value
	MUR	MUR	MUR	MUR	MUR	MUR	MUR
Office equipment	253,863	(92,229)	(151,767)	9,867	131,839	(117,192)	14,647
IT equipment	232,818	-	(187,540)	45,278	224,828	(135,604)	89,224
Total	486,681	(92,229)	(339,307)	55,145	356,667	(252,796)	103,871

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 intangible assets - 2023

	Opening balance	Addition	Depreciation	Total
	MUR	MUR	MUR	MUR
Office equipment	14,647	-	(4,780)	9,867
IT equipment	89,224	-	(43,946)	45,278
	<u>103,871</u>	<u>-</u>	<u>(48,726)</u>	<u>55,145</u>

Reconciliation of intangible assets – 2022

	Opening balance	Addition	Depreciation	Total
	MUR	MUR	MUR	MUR
Office equipment	23,781	16,446	(25,580)	14,647
IT equipment	-	133,170	(43,946)	89,224
	<u>23,781</u>	<u>149,616</u>	<u>(69,526)</u>	<u>103,871</u>

6. Intangible assets

	2023			2022		
	Cost/valuation	Accumulated amortisation	Carrying value	Cost/valuation	Accumulated amortisation	Carrying value
	MUR	MUR	MUR	MUR	MUR	MUR
Website	<u>251,039</u>	<u>(135,980)</u>	<u>115,059</u>	<u>251,039</u>	<u>(73,220)</u>	<u>177,819</u>

TRUST FUND FOR EXCELLENCE IN SPORTS

Financial statement for the year ended 30 June 2023

Notes to the Financial Statements

6. Intangible assets (Continued)

Reconciliation of intangible assets - 2023	Opening balance MUR	Addition MUR	Amortisation MUR	Total MUR
Website	<u>177,819</u>	<u>-</u>	<u>(62,760)</u>	<u>115,059</u>
Reconciliation of intangible assets – 2022	Opening balance MUR	Addition MUR	Amortisation MUR	Total MUR
Website	<u>240,579</u>	<u>-</u>	<u>(62,760)</u>	<u>177,819</u>

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

7. Other payables	2023 MUR	2022 MUR
Accruals	<u>69,284</u>	<u>66,779</u>
8. Grants	2023 MUR	2022 MUR
Government grant	<u>2,500,000</u>	<u>-</u>

In 2022, the annual grants approved by the local government is MUR 15,000,000. Only MUR 2,500,000 were made available to the organization during the year ended 30 June 2023.

9. Grants – retire athletes	2023 MUR	2022 MUR
Grants	<u>7,000,000</u>	<u>7,388,500</u>
10. Grants – Paris 2024	2023 MUR	2022 MUR
Government grant	<u>5,750,000</u>	<u>2,500,000</u>
11. Interest income	2023 MUR	2022 MUR
Mauritius Commercial Bank	<u>103,729</u>	<u>45,711</u>
12. Grants in aid	2023 MUR	2022 MUR
Scholarship and vocational training fees	2,109,315	4,344,096
Tuition fees	1,567,925	956,675
Financial Assistance	11,538,963	6,982,036
Canteen costs	1,594,610	657,540
Allowance to retired athletes	7,474,628	7,278,884
Travelling and overseas expenses	4,500	-
	<u>24,289,941</u>	<u>20,219,231</u>

TRUST FUND FOR EXCELLENCE IN SPORTS

Financial statement for the year ended 30 June 2023

Notes to the Financial Statements

13. Administrative expenses	2023	2022
	MUR	MUR
Salaries and related contributions	1,203,041	888,837
Allowance	1,012,886	978,687
Motor vehicle expenses	78,300	70,800
Printing and stationery	39,405	68,967
General expenses	37,879	5,420
Bank charges	94,210	76,235
Accountancy fees	235,750	178,250
Audit fees	50,000	51,750
Depreciation	48,725	69,526
Gifts and donations	34,173	129,000
Financial charges	56,815	56,843
Insurance	22,879	-
IT expenses	-	12,799
Amortisation	62,760	62,760
Hosting expenses	310,347	33,788
	3,287,170	2,683,662

14. Financial instruments

Categories of financial instruments

Categories of financial assets

2023

	Notes	Amortised cost MUR	Total MUR
Other receivables	3	2,500	2,500
Cash and cash equivalents	4	5,299,058	5,299,058
		5,301,558	5,301,558

2022

	Notes	Amortised cost MUR	Total MUR
Other receivables	3	2,500	2,500
Cash and cash equivalents	4	16,710,362	16,710,362
		16,712,862	16,712,862

Categories of financial liabilities

2023

	Note	Amortised cost MUR	Total MUR
Other payable	7	69,284	69,284
		69,284	69,284

TRUST FUND FOR EXCELLENCE IN SPORTS

Financial statement for the year ended 30 June 2023

Notes to the Financial Statements

14. Financial instruments (Continued)

Categories of financial instruments (Continued)

Categories of financial liabilities (Continued)

2022

	Note	Amortised cost MUR	Total MUR
Other payable	7	66,779	66,779
		66,779	66,779

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.

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

	2023			2022		
	Gross carrying amount MUR	Credit loss allowance MUR	Amortised Cost MUR	Gross carrying amount MUR	Credit loss allowance MUR	Amortised Cost MUR
Other receivables	2,500	-	2,500	2,500	-	2,500
Cash and cash equivalents	5,299,058	-	5,299,058	16,710,362	-	16,710,362
	5,301,558	-	5,301,558	16,712,862	-	16,712,862

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 cash flows and matching the maturity profiles of the financial liabilities.

TRUST FUND FOR EXCELLENCE IN SPORTS

Financial statement for the year ended 30 June 2023

Notes to the Financial Statements

14. Financial instruments (Continued)

Liquidity risk (Continued)

2023	Less than	Over 1	Total
	1 year	year	
	MUR	MUR	MUR
Current liability			
Other payable	69,284	-	69,284
	<u>69,284</u>	<u>-</u>	<u>69,284</u>
2022	Less than	Over 1	Total
	1 year	year	
	MUR	MUR	MUR
Current liability			
Other payable	66,779	-	66,779
	<u>66,779</u>	<u>-</u>	<u>66,779</u>

15. Related party disclosures

The Fund did not transact with any related parties during the year and there was no balance receivable or payable at 30 June 2023.

16. Contingent liabilities

At 30 June 2023, the Fund had no litigation claims outstanding, pending or threatened against it, which could have a material adverse effect on the Fund's financial position or results of operations.

17. Events after the reporting date

There had been no material events after the reporting date, which would require disclosure or adjustment to the 30 June 2023 financial statements.

18. Capital management

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

19. Capital commitments

The Fund had no capital commitments at 30 June 2023.

20. Reporting currency

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