



**BADMINTON
CONFEDERATION
AFRICA**

ANNUAL REPORT



*Nigerian Mariam Eniola Bolaji won
a historic bronze medal at the Paris
2024 Paralympic Games.*

BADMINTON CONFEDERATION AFRICA



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CONFEDERATION
AFRICA**

INTRODUCTION

Dear BCA Members,

It is with great pleasure and pride that I welcome you to the 2024 Annual Report of the Badminton Confederation Africa (BCA). This report not only highlights our key activities and achievements throughout the year but also reflects the unwavering spirit of growth, collaboration, and excellence that drives our badminton community across the African continent.

The past year has been one of strategic progress and institutional consolidation. We successfully relocated our headquarters to Mauritius, set up a new office, and reinforced the foundation of our governance and operations. This significant transition positions the BCA to better serve our Member Associations while aligning closely with our strategic goals.

We witnessed significant progress in governance, athlete development, event delivery, gender equity, and marketing — each strengthened through increased collaboration with our international and local partners. These efforts intensified our development initiatives across all regions and were reflected in the remarkable achievements of African athletes who made history on the global stage.

I extend my sincere gratitude to our Council, dedicated staff, Member Associations, partners, and the wider badminton family. Your support and commitment have made our shared vision a reality, and I am confident that with continued cooperation, we will achieve even greater milestones in the coming years.

Let us continue building a more inclusive, impactful, and sustainable future for African badminton.

Yours sincerely,

Michel T. BAU

President, Badminton Confederation Africa

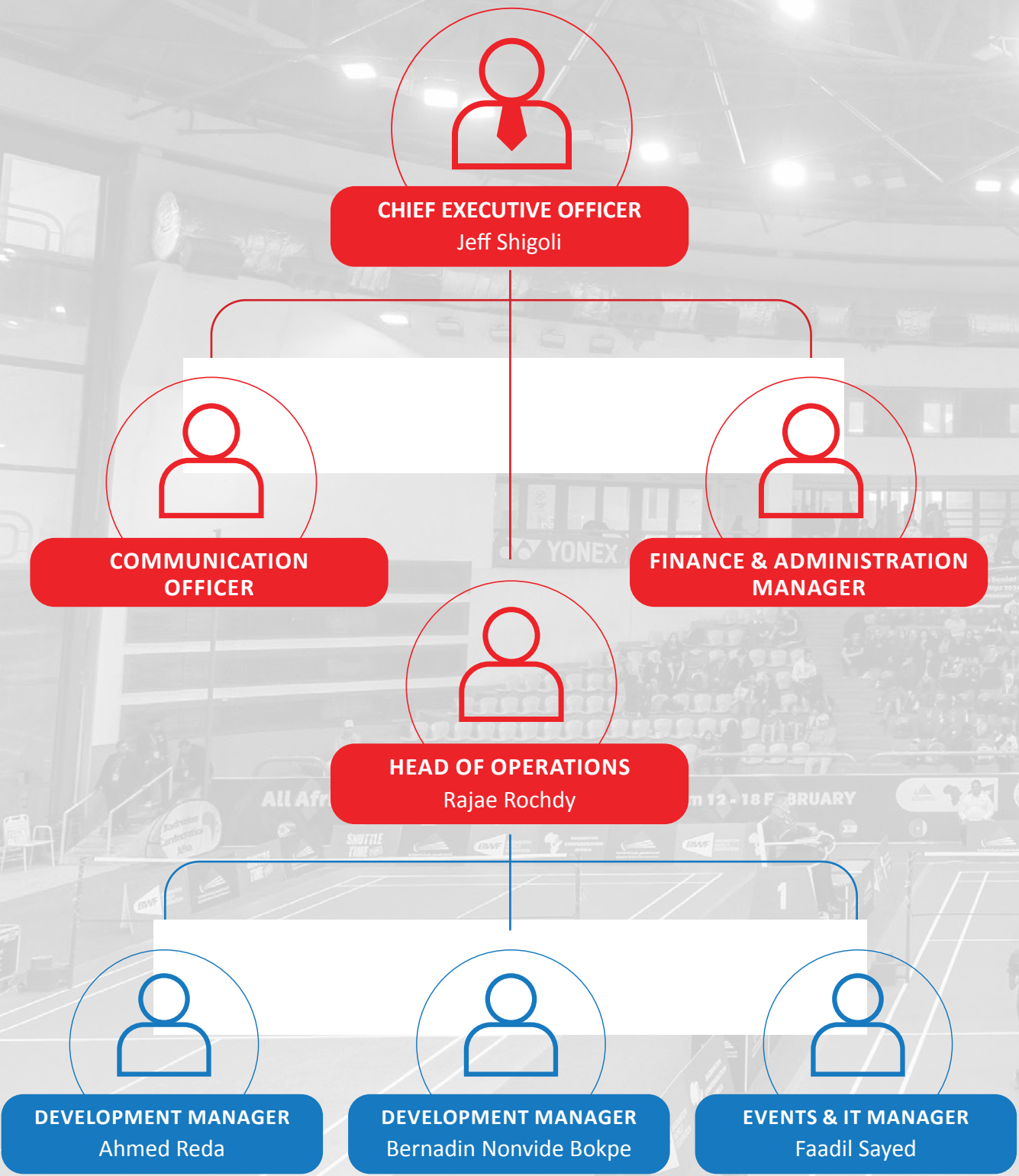


**BADMINTON
CONFEDERATION
AFRICA**

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ORGANISATIONAL STRUCTURE



BCA COUNCIL

COUNCIL MEMBERS	
1	Michel Bau (SEY) – Chair
2	Kingsley MULENGA (ZAM) – Deputy President
3	Mpiwa Bosenogile (BOT) - Treasurer
4	Odette Engoulou (CMR)
5	Simon Mugabi (UGA)
6	Honore Zolobe (CIV)
7	Hesham Eltohamy (EGY)
8	Aubin Assogba (BEN)
9	Michael Mustapha (SRL)
10	Francis Orbih (NGR)
11	Moncef Zemmouchi (ALG)
12	Jeanette Moneoang Leshota (LES)
13	Rajen Pultoo (MRI)
14	Mike Noone (RSA)
15	Deidre Jordaan (RSA) - Athletes Commission

HIGHLIGHTS OF 2024





FOREHAND

Dear BCA Members and Partners,

As we present the BCA 2024 Annual Report, I am proud to reflect on a year that has been both ambitious and transformative for our organisation. The achievements captured in this report are the result of strong teamwork, resilience, and our shared determination to advance the sport across Africa.

2024 marked several key milestones: the operationalisation of the BCA headquarters in Mauritius, the successful hosting of six continental championships including our first full-scale Africa AirBadminton Championships, and the further institutionalisation of governance structures with Member Associations. Our efforts also extended to empowering technical officials, expanding coach education, and deepening our strategic alignment through the CC workshop in Malaysia.

We were inspired by the continued success of African athletes on the global stage, including the historic bronze medal win by Mariam Eniola Bolaji at the Paralympic Games. This achievement speaks volumes of the untapped talent across Africa and the importance of sustained investment in development programmes.

From digital transformation in our communications to the strengthening of our partnerships — including a renewed agreement with Yonex — we continue to evolve in response to the dynamic needs of our Members and the sport at large.

To all our Member Associations, staff, partners, and stakeholders: thank you for your trust and collaboration. Your commitment fuels our progress. Let us move forward with renewed energy and unity in our shared mission to uplift badminton in Africa.

Warm regards,

Jeff SHIGOLI

Chief Executive Officer, Badminton Confederation Africa

WALL OF FAME - RETROSPECTIVE OF 2024



ACTIVITIES

BCA organised the following activities in 2024 :



CALENDER OF EVENTS AND ACTIVITIES FOR 2024

Activities			
Egypt Para Badminton International	Cairo, Egypt	10-12 Feb	Workshop
National advanced umpires workshop	Cairo, Egypt	10-12 Feb	Workshop
All Africa Senior Championships - Teams/ Individual	Cairo, Egypt	12-17 Feb	CC Events
Uganda International Challenge	Kampala, Uganda	22-26 Feb	BCA Circuit
Uganda Junior International	Kampala, Uganda	27-01 Mar	BCA Junior Circuit
BWF Coach Education Level 1	Djibouti	12-16 Feb	Workshop
National umpire workshop	Ghana	03-10 March	Workshop
African Games	Ghana	03-10 March	Continental Multi Event
BCA AGM	Chengdu, China	25-26 April	Annual Meeting
High Performance Webinar	Online	13-14 April	Online Conference
New membership activation	Rwanda	28-30 May	Governance meetings
Basic Course Comoros	Comoros	27-7 June	Workshop
BWF CE Level 1	Madagascar	8-17 June	Workshop
BWF CE Level 2	Kampala, Uganda	19-27 June	Workshop
BWF National Classifier (Level2)	Kampala, Uganda	01-04 July	Workshop
Para Badminton Training camp & workshop	Kampala, Uganda	29-03 July	Para Badminton Workshop
Uganda PB International	Kampala, Uganda	03-07 July	BWF PB International tournament
Olympic Preparation training camp	Malaysia	July	Preparation
Reunion International Challenge	St Denis - La Reunion	03-07 July	BCA Circuit
Mauritius International 2024	Cote d'Or - Mauritius	11-14 July	BCA Circuit
BWF CE Level 1	Equatorial Guinea	17-29 July	Workshop - OS Course
AirBadminton Webinar	Online	5-Aug	Online meeting
Paris 2024 Olympic Games	France	27-05 Aug	Olympic Games
BCA Accreditation Umpire Workshop	Thies, Senegal	9-10 Aug	Workshop
Dual Career/Integrity Activation	Thies, Senegal	12-25 Aug	Activation
U19 Players Training camp	Thies, Senegal	10-11 Aug	Training camp
All Africa Under 19 Championships 2024	Thies, Senegal	12-19 Aug	Continental Championships
All Africa Under 19 AirBadminton Championships 2024	Thies, Senegal	19-20 Aug	Continental AirBadminton Championships
All Africa School Championships 2024	Thies, Senegal	21-25 Aug	Continental School Championships

Activities			
AirBadminton School Challenge	Thies, Senegal	25-26 Aug	Continental AirBadminton School Championships
Lagos Classics International	Lagos, Nigeria	28-30 Aug	BCA Circuit
Shuttle Time Teachers Course	Gambia	27-29 Aug	Shuttle Time Course
Paris 2024 Paralympic Games	France	28-08 Sept	Paralympic Games
Shuttle Time Training camp	Gambia	30-01 Sept	Shuttle Time Course
BWF CE Level 1 – 100% women	Cameroon	10-17 Sept	Workshop
Special Olympics Conference	Nairobi - Kenya	9-11 Sept	Conference
Kampala International 2024	Kampala, Uganda	26-29 Sept	BCA Circuit
Basic Course Libya	Tripoli, Libya	25-05 Sept	Workshop
Uganda International Series 2024	International Series	Kampala, Uganda	03-06 Oct
PB Webinar	Online	4-Oct	Online Conference
Egypt International 2024	International Series	Cairo, Egypt	09-13 Oct
Events Management Online Refresher	Online	18-Oct	Online Conference
Algeria International 2024	Algiers, Algeria	17-20 Oct	BCA Circuit
BWF Fast Track Level 1 & 2	Cairo, Egypt	14-21 Oct	BWF Workshop
BWF Level 1 Coaching Course	Lusaka, Zambia	2-09 Nov	Workshop
Zambia International 2024	Lusaka, Zambia	14-17 Nov	BCA Circuit
National AirBadminton Umpires Workshop	Mont Choisy, Mauritius	12-13 Nov	Workshop
AirBadminton Players Training Camp	Mont Choisy, Mauritius	12-13 Nov	Training camp
All Africa AirBadminton Championship	Mont Choisy, Mauritius	14-17 Nov	Continental AirBadminton Championships
Basic Course Rwanda	Kigali, Rwanda	22-03 Nov	Workshop
BCA Elite Para Badminton Training camp	Lagos, Nigeria	28-03 Dec	Para Badminton Workshop
Botswana International 2024	Lobatse, Botswana	28-03 Dec	BCA Circuit
South Africa International 2024	South Africa	28-03 Dec	BCA Circuit
South Africa Junior International 2024	South Africa	28-03 Dec	BCA Junior Circuit
BCA Talented Youth Training Camp	Cape Town, South Africa	5-8 Dec	Workshop
BWF Level 1 Coaching Course	Abuja, Nigeria	5-11 Dec	Workshop
National Administration Course	Cap Town, South Africa	9-12 Dec	Workshop

MEMBERSHIP

1. Out of the 55 African countries and territories recognised by the African Union, so far, the following 49 are members of BCA:
- | | | | | | |
|----|--------------------------|----|-------------|----|--------------|
| 1 | Algeria | 18 | Gambia | 35 | Reunion* |
| 2 | Benin | 19 | Ghana | 36 | Rwanda |
| 3 | Botswana | 20 | Guinea | 37 | Saint Helena |
| 4 | Burkina Faso | 21 | Ivory Coast | 38 | Senegal |
| 5 | Burundi | 22 | Kenya | 39 | Seychelles |
| 6 | Cameroun | 23 | Lesotho | 40 | Sierra Leone |
| 7 | Central African Republic | 24 | Libya | 41 | Somalia |
| 8 | Chad* | 25 | Madagascar | 42 | South Africa |
| 9 | Comoros | 26 | Malawi | 43 | Sudan |
| 10 | Congo | 27 | Mauritania | 44 | Tanzania |
| 11 | Djibouti | 28 | Mauritius | 45 | Togo |
| 12 | DR Congo | 29 | Mayotte* | 46 | Tunisia |
| 13 | Egypt | 30 | Morocco | 47 | Uganda |
| 14 | Equatorial Guinea | 31 | Mozambique | 48 | Zambia |
| 15 | Eritrea | 32 | Namibia | 49 | Zimbabwe |
| 16 | Eswatini | 33 | Niger | | |
| 17 | Ethiopia | 34 | Nigeria | | |
- *Associate Member
2. Chad, Mayotte and Reunion are associate members
3. Angola is in the process of full application of membership
4. Among the 49 BCA member associations, 3 of them are still **inactive** and Two are suspended Kenya & Morocco

1	Eswatini
2	Saint Helena
3	Tanzania

5. Based on the BCA Constitution and for operational reasons, the Confederation is divided into 5 regions:

Region 1 (Northern Africa)

1	Algeria	4	Mauritania	7	St Helena
2	Egypt	5	Morocco	8	Sudan
3	Libya	6	Niger	9	Tunisia

Region 2 (North Western Region)

1	Benin	4	Gambia	7	Togo
2	Burkina Faso	5	Ghana	8	Senegal
3	Côte D'Ivoire	6	Guinea	9	Sierra Leone

Region 3 (Western Central Region)

1	Cameroon	4	DR Congo
2	Central Africa Republic	5	Equatorial Guinea
3	Congo	6	Nigeria

Region 4 (Southern Region)

1	Botswana	6	Mauritius	11	Zambia
2	Eswatini	7	Mozambique	12	Zimbabwe
3	Lesotho	8	Namibia	13	Comoros
4	Malawi	9	Reunion*		
5	Madagascar	10	South Africa		

Region 5 (Eastern Region)

1	Burundi	5	Kenya	9	Tanzania
2	Djibouti	6	Rwanda	10	Chad*
3	Eritrea	7	Seychelles	11	Uganda
4	Ethiopia	8	Somalia		

GOVERNANCE

The Badminton Confederation Africa (BCA) continues to strengthen its governance structures, ensuring effective leadership, transparency, and alignment with strategic objectives. In 2024, we prioritized enhancing engagement with Member Associations (MAs), reinforcing our governance policies, and fostering collaborations that support the development of badminton across the continent. This report highlights key governance activities undertaken during the year.



1. 2024 BCA Annual General Meeting (AGM) – Chengdu, China

The BCA AGM 2024 was successfully held on 25th April 2024 in Chengdu, China, bringing together delegates from 31 out of 49 Member Associations. The meeting focused on key governance issues, including the approval of financial statements, strategic alignment with the BCA Strategic Plan, and the review of committee reports. The President and CEO emphasized the importance of good governance and transparency in all BCA operations. Key decisions taken at the AGM:

- Approval of the 2023 financial statements and the appointment of Kanhiya Associates as auditors for 2024.
- Strategic discussions on the alignment of BCA and its Member Associations to enhance governance and operational effectiveness.
- Recognition of new members, Rwanda (47th), Chad & Mayotte (48th & 49th, Associate Members).



2. CEO Visit to Rwanda – Strengthening Institutional Partnerships

In May 2024, the BCA CEO visited Rwanda, where he engaged with key stakeholders, including:

- Ministry of Sports officials
- National Olympic Committee (NOC) representatives
- National Paralympic Committee (NPC) leadership

During these meetings, the stakeholders pledged to support the Rwanda Badminton Federation in strengthening its governance structures and expanding grassroots development programs. The NPC signed an MOU with the federation, formally integrating Para Badminton into Rwanda’s sports ecosystem.

3. Strategic Alignment of BCA & Member Associations

In line with our commitment to enhancing governance across the continent, BCA participated in the BWF CC Workshop in September 2024, held in Malaysia. This workshop brought together Continental Confederation (CC) staff and BWF representatives to discuss governance structures, prioritization of MA needs, and the implementation of strategic plans. Key outcomes from the workshop:

- Development of a prioritization framework for MA governance and program implementation.
- Data-driven analysis of MA needs, leading to the 2025 activity planning framework.
- Commitment to reviewing BCA’s Strategic Plan alignment with MAs, with the prioritization documents set to be discussed at the 2025 BCA Members Forum.



4. Angola’s Integration into BCA Membership

A major governance milestone in 2024 was the progress made towards Angola’s inclusion in the BCA family. With the assistance of BWF, the Angolan NOC established a Badminton Commission, paving the way for Angola to formally start the process of joining BCA.

This development followed a visit by Mr. Sahir Edoo (BWF Head of Special Projects) and Mr. David Cabello (BWF Chair – Development & Sports for All) on 6th December 2024, where they worked with national sports authorities to structure Angola’s badminton governance.

5. Conclusion & Future Outlook

2024 was a significant year for governance within BCA, marked by strategic partnerships, membership growth, and enhanced alignment with BWF policies. As we look ahead, our priorities include:

- Finalizing Angola’s full integration into BCA.
- Continuing governance capacity-building initiatives for MAs.
- Strengthening our strategic alignment with BWF governance standards.

The BCA remains committed to good governance, transparency, and the sustainable development of badminton across Africa.





The following are the BCA Committees and Sub Committee (Commissions):

The composition of Council in 2024 was as follows:

1	President and BWF Vice President	Mr. Tukebana Bau (SEY)
2	Deputy President and Vice President (Region 4)	Mr. Kingsley Mulenga (ZAM)
3	Treasurer	Mr. Mpiwa Bosenogile (BOT)
4	Vice President (Region 1)	Mr. Moncef Zemmouchi (ALG)
5	Vice President (Region 2)	Mr. Aubin Assogba (BEN)
6	Vice President (Region 3)	Mrs. Odette Engoulou (CMR)
7	Vice President (Region 5)	Mr. Simon Mugabi (UGA)
8	Member	Mrs. Deidre Jordaan (Athlete)
9	Member	Mr. Hesham Eltohamy (EGY)
10	Member	Mr. Honore Zolobe (CIV)
11	Member	Mr. Francis Orbih (NGR)
12	Member	Mr. Michael Mustapha Shamsu (SLE)
13	Member	Dr (Mrs.) Moneoang Leshota (LES)
14	Member	Mr. Rajen Pultoo (MRI)
15	Member	Mr. Mike Noone (RSA)

Committee members

Events Committee	
1	Simon Mugabi (UGA) – Chair
2	Aubin Assogba (BEN)
3	Hesham Eltohamy (EGY)
4	Francis Orbih (NGR)
5	Deidre Laurens (RSA)

Admin & Remuneration Committee	
1	Odette Engoulou (CMR) – Chair
2	Honore Zolobe (CIV)
3	Rajen Pultoo (MRI)
4	Moncef Zemmouchi (ALG)
5	Moneang Leshota (LES)

Development & Sports for All Committee	
1	Hesham Eltohamy (EGY) – Chair
2	Simon Mugabi (UGA)
3	Michael Mustapha (SLE)
4	Odette Engoulou (CMR)
5	Deidre Laurens (RSA)

Finance Committee	
1	Mike Noone (RSA) – Chair
2	Michael Mustapha (SLE)
3	Mpiwa Bosenogile (BOT)
4	Moneoang Leshota (LES)
5	Simon Mugabi (UGA)

Gender Equity (sub of Dev & SFO Committee)	
1	Moneoang Leshota (LES) – Chair
2	Odette Engoulou (CMR)
3	Aubin Assogba (BEN)
4	Deidre Laurens (RSA)
5	Kingstin Mulenga (ZAM)

Marketing Committee	
1	Michael Mustapha (SLE) – Chair
2	Moncef Zemmouchi (ALG)
3	Rajen Pultoo (MRI)
4	Honore Zolobe (CIV)
5	Francis Orbih (NGR)

TOs Commission (sub of Events Committee)	
1	Diraj Gooneadry (MRI) – Chair
2	Karin Bester (RSA)
3	Salomon Nonvignon (BEN)
4	Emmanuel Kgaboetsile (BOT)
5	Naomi Oyinloye (NGR)

Athletes Commission (Elected)	
1	Deidre Laurens (RSA) – Chair
2	Adham H. Elgamal (EGY)
3	Tejraj Pultoo (MRI)

High Performance Commission (sub of Dev & SFO Committee)	
1	Stewart Carson (RSA) – Chair
2	Annirao Dajee (MRI)
3	Raja Rochdy (MAR)



**BADMINTON
CONFEDERATION
AFRICA**

EVENTS REPORT

Introduction

1. Delivering world-class events and presentations remained a key objective for the Confederation’s event implementation in 2023. With most Member Associations resuming normal activities, BCA aimed to:
- Support host organizers in successfully delivering major events.
 - Provide assistance to participating countries.
 - Enhance the visibility of its major events.
 - Offer world-class services to athletes and officials.
 - Showcase African badminton as a globally recognized, high-caliber event.



2024 was the Olympic year where 6 Continental Championships were organized (Senior, Under19 (Badminton/Airbadminton), School (Badminton/Airbadminton), and Airbadminton) and 15 other Internationals were held in 2024 :

Sn	Tournament	Date	Level	Prize Money
1	Egypt Para Badminton International	Janvier	Para Badminton International Level 3	Nil
2	Uganda International Challenge	Fevrier	International Challenge	\$15,000
3	Uganda Junior International	Fevrier	Junior Future Series	\$1,000
4	Uganda Para Badminton International	Juillet	Para Badminton International Level 3	Nil
5	ST DENIS Reunion Open	Juillet	International Challenge	\$25,000
6	Mauritius International	Juillet	International Series	\$5,000
7	Lagos International Classics	August	International Challenge	\$15,000
8	Kampala International	September	Future Series	\$4,000
9	Uganda International Series	October	International Series	\$10,000
10	Egypt International	October	International Series	\$10,000
11	Algeria International	October	International Series	\$5,000
12	Zambia International	November	International Series	\$5,000
13	Botswana International	November	Future Series	Nil
14	South Africa International	November	Future Series	Nil
15	South Africa Junior International	December	Junior Future Series	Nil

THE MEDAL TALLY

All Africa Senior Championships – Egypt 2024

All Africa Senior Championships 12 – 18 February 2024 Cairo - Egypt				
INDIVIDUAL EVENT	GOLD	SILVER	BRONZE	
Men's Singles	ANUOLUWAPO J. OPEYORI (NGR)	JULIEN PAUL (MRI)	ADHAM HATEM (EGY)	VICTOR IKECHUKWU (NGR)
Women's Singles	KATE FOO KUNE (MRI)	FADILAH SHAMIKA (UGA)	JOHANITA SCHOLTZ (RSA)	GLADYS MBABAZI (UGA)
Men's Doubles	KOCEILA MAMMERI YUCEF S. MEDEL (ALG)	NUSA MOMOH GODWIN OLOFUA (NGR)	MELVIN APPIAH TEJRAJ PULTOO (MRI)	LUCAS DOUCE KHEMTISH R. NUNDAH (MRI)
Women's Doubles	AMY ACKERMAN DEIDRE LAURENS (RSA)	HUSINA KOBUGABE GLADYS MBABAZI (UGA)	DORCAS A. ADESOKAN SOFIAT A. OBANISHOLA (NGR)	FADILAH SHAMIKA TRACY NALUWOZA (UGA)
Mixed Doubles	KOCEILA MAMMERI TANINA MAMMERI (ALG)	ADHAM HATEM DOHA HANY (EGY)	JULIEN PAUL KATE FOO KUNE (MRI)	ALHAJI A. SHEHU UCHECHUKWU D. UKEH (NGR)
TEAM EVENT				
Men's Team Event	ALGERIA	NIGERIA	MAURITIUS	EGYPT
Women's Team Event	SOUTH AFRICA	UGANDA	NIGERIA	ALGERIA
THE MEDAL TALLY 2024				

All Africa U19 – Senegal 2024

ALL AFRICA UNDER 19 CHAMPIONSHIPS SENEGAL - 2024				
INDIVIDUAL EVENT	GOLD	SILVER	BRONZE	
MS-U19	Lucas Douce (MRI)	Aidan Y. K. S. Yin Young (MRI)	Ziad Hesham (EGY)	Daoud Aimen (ALG)
WS-U19	Reem Hussien (EGY)	Hadia Elgendy (EGY)	Lojaine Wasfy (EGY)	Chiara H. Hong (MRI)
MD-U19	Lucas Douce & Aidan Y. K. S. Yin Young (MRI)	Ayoub R. Daoud & Oussama Keddou(ALG)	Daoud Aimen & Yacine Laichi(ALG)	Leslie Nii Adote Addo & Jonathan Ankrach(GHA)
WD-U19	Chiara H. Hong & Elsa H. Hong (MRI)	Hadia Elgendy & Reem Hussien (EGY)	Tiya Bhurtun & Layna Chiniah (MRI)	Fatema Rabie & Lojaine Wasfy (MRI)
XD-U19	Lucas Douce & Elsa How Hong(MRI)	Mahmoud Mohamed & Fatema Rabie (EGY)	Aidan Y. K. S. Yin Young & Chiara How Hong (MRI)	Ziad Hesham & Hadia Elgendy (EGY)
TEAM EVENT	Mauritius	Egypt	SOUTH AFRICA	Algeria
THE MEDAL TALLY 2024				

African Games – Ghana 2023

African Games Accra-2023				
INDIVIDUAL EVENT	GOLD	SILVER	BRONZE	
Men's Singles	Anuoluwapo J. Opeyori (NGR)	Godwin Olofua (NGR)	Adham Hatem (EGY)	Victor Ikechukwu (NGR)
Women's Singles	Johanita Scholtz (RSA)	Husina Kobugabe (UGA)	Dorcas A. Adesokan (NGR)	Fadilah Shamika (UGA)
Men's Doubles	Koceila Mammeri Youcef Sabri Medel (ALG)	Anuoluwapo J. Opeyori Godwin Olofua (NGR)	Adham Hatem Ahmed Salah (EGY)	Jarred Elliot Robert Summers (RSA)
Women's Doubles	Husina Kobugabe Gladys Mbabazi (UGA)	Halla Bouksani Tanina Mammeri (ALG)	Nour Youssri Doha Hany (EGY)	Dorcas A. Adesokan Sofiat A. Obanishola (NGR)
Mixed Doubles	Koceila Mammeri Tanina Mammeri (ALG)	Adham Hatem Doha Hany (EGY)	Julien Paul Kate Foo Kune (MRI)	Caden Kakora Johanita Scholtz (RSA)
THE MEDAL TALLY				

ALL AFRICA U19 AIRBADMINTON CHAMPIONSHIPS SENEGAL - 2024				
INDIVIDUAL EVENT	GOLD	SILVER	BRONZE	
Women's Triples	Ghana	Algeria	Benin	South Africa
Men's Triples	Ghana	South Africa	Senegal	Egypt
MIXED TEAM RELAY EVENT	Ghana	Benin	Tunisia	Mauritius
THE MEDAL TALLY 2024				

All Africa School – Senegal 2024

ALL AFRICA SCHOOL CHAMPIONSHIPS				
SENEGAL - 2024				
BADMINTON CONFEDERATION AFRICA				
INDIVIDUAL EVENT	GOLD	SILVER	BRONZE	
MS	Lewis Kpanou (BEN)	Yohan Didon (SEY)	Jeredy S. Bassa (BEN)	A. Soumare (SEN)
WS	Anna G. Akakpo (BEN)	Kirsty B. Correia (RSA)	Liana Bedier (SEY)	Blessing Atchade (BEN)
MD	Jeredy S. Bassa & Lewis Kpanou (BEN)	Yohan Didon & J oshua Raguin (SEY)	Kriss W. Akododia & Pacome Sounouvou (BEN)	Sow Oumar & Mbagnick Sene (SEN)
WD	Anna G. Akakpo & Blessing Atchade (BEN)	Kiara Jaskokla & Melinda Jaskokla (RSA)	Liana Bedier & Aurelie Jean-Louis (SEY)	Kirsty B. Correia & Jade K. Henning (RSA)
XD	Lewis Kpanou & Anna G. Akakpo (BEN)	Yohan Didon & Aurelie Jean-Louis (SEY)	Lincoln Wilson & Kirsty B. Correia (RSA)	Joshua Raguin & Liana Bedier (SEY)
BOYS TEAM EVENT	C S M Apotres – Benin	CEM Babacar Cobar NDAO – Senegal	Bernard Mizeki College – Zimbabwe	Etablissement Ousmane SOW – Senegal
GIRLS TEAM EVENT	Alberton Girls High School – South Africa	CEM Babacar Cobar NDAO – Senegal		
THE MEDAL TALLY 2024				

Africa AirBadminton Championship – Mauritius 2024

BADMINTON CONFEDERATION AFRICA AFRICA AIRBADMINTON CHAMPIONSHIPS				
MAURITIUS - 2024				
INDIVIDUAL EVENT	GOLD	SILVER	BRONZE	
MD	South Africa	Uganda	Mauritius	Tunisia
WD	South Africa	Tunisia	Uganda	Mauritius
XD	South Africa	Mauritius	Uganda	South Africa
MT	Mauritius	Uganda	South Africa	Mauritius
WT	South Africa	Tunisia	Mauritius	Uganda
TEAM EVENT	Uganda	South Africa	Tunisia	Mauritius
THE MEDAL TALLY 2024				

ALL AFRICA SCHOOL AIRBADMINTON CHAMPIONSHIPS				
SENEGAL - 2024				
BADMINTON CONFEDERATION AFRICA				
INDIVIDUAL EVENT	GOLD	SILVER	BRONZE	
Women’s Triples	C S M Apotres & CS Ste Marie – Benin	Alberton High School – South Africa	CEM Babacar Cobar NDAO – Senegal	Etablissement Ousmane SOW – Senegal
Men’s Triples	Alberton High School – South Africa	C S M Apotres & CS Ste Marie – Benin	Etablissement Ousmane SOW – Senegal	CEM Babacar Cobar NDAO – Senegal
MIXED TEAM RELAY EVENT	C S M Apotres & CS Ste Marie – Benin	Etablissement Ousmane SOW – Senegal	Alberton High School – South Africa	CEM Babacar Cobar NDAO – Senegal
THE MEDAL TALLY 2024				

African Games – Ghana 2024

African Games				
Accra-2023				
INDIVIDUAL EVENT	GOLD	SILVER	BRONZE	
Men’s Singles	Anuoluwapo J. Opeyori (NGR)	Godwin Olofua (NGR)	Adham Hatem (EGY)	Victor Ikechukwu (NGR)
Women’s Singles	Johanita Scholtz (RSA)	Husina Kobugabe (UGA)	Dorcas A. Adesokan (NGR)	Fadilah Shamika (UGA)
Men’s Doubles	Koceila Mammeri Youcef Sabri Medel (ALG)	Anuoluwapo J. Opeyori Godwin Olofua (NGR)	Adham Hatem Ahmed Salah (EGY)	Jarred Elliot Robert Summers (RSA)
Women’s Doubles	Husina Kobugabe Gladys Mbabazi (UGA)	Halla Bouksani Tanina Mammeri (ALG)	Nour Yousri Doha Hany (EGY)	Dorcas A. Adesokan Sofiat A. Obanishola (NGR)
Mixed Doubles	Koceila Mammeri Tanina Mammeri (ALG)	Adham Hatem Doha Hany (EGY)	Julien Paul Kate Foo Kune (MRI)	Caden Kakora Johanita Scholtz (RSA)
THE MEDAL TALLY				

2024 Total Medals at continental level

<div>BADMINTON CONFEDERATION AFRICA</div>					
2024 Total Medals at Continental Level					
				Total	Rank
 SOUTH AFRICA	9	5	10	24	1
 BENIN	8	2	4	14	2
 MAURITIUS	7	3	14	24	3
 ALGERIA	5	3	4	12	4
 GHANA	3	-	1	4	5
 UGANDA	2	6	6	14	6
 NIGERIA	2	4	7	13	7
 EGYPT	1	6	10	17	8
 SENEGAL	-	3	9	12	9
 SEYCHELLES	-	3	3	6	10
 TUNISIA	-	2	3	5	11
 ZIMBABWE	-	-	1	1	12



OUT OF AFRICA EVENTS

- 1. TotalEnergies BWF Thomas and Uber Cup Finals 2024 was held in Chengdu-China where Algeria for the Thomas Cup and Uganda for the Uber Cup were representing Africa.
- 2. The BWF World Junior Championships, in Nanchang, China, saw the participation of the junior National Team of Uganda and Mauritius. The Mauritius Team was composed of Lucas Douce, Aidan Yu Kiat **SLOW YIN YOUNG**, Chiara How Hong, Elsa How Hong and Mia Mi Lin **SLOW YIN YOUNG** while Uganda was represented by Eric **OFOYURU**, Olivia Betty **KYOMUKAMA**, Nazifa **NAKIYEMBA**, Aaron **NDAWULA**, Arafat Tendo **KIBIRIGE** and Ramiah **BUKENYA**.



- 3. The Paris 2024 Olympic Games was the major event of the year for our Elite athletes who qualified for the Event. Julien Paul (MRI), Anuwoluapo Juwon Opeyori (NGR), Johanita Scholtz (RSA), Kate Foo-Kune (MRI), Tanina and Koceila **MAMMERI** (ALG) represented Africa during the competition.



PARA BADMINTON EVENTS

- 4. In 2024, BCA supported the development of African Para Badminton, most notably through the 1st edition of the Egypt Para Badminton International Tournament, classified as a BWF Level 3 event, which saw participation from 22 countries, including 8 African nations, and featured over 200 para-athletes.
- 5. Uganda Para Badminton International was another great success from Uganda Badminton Association with the participation of 214 para-athletes from 11 countries worldwide including 10 African countries.
- 6. In 2024, we also saw the interest from a few of our members (Ghana and Nigeria) wishing to host BWF Para Badminton International tournament in 2025.
- 7. The Paris 2024 Paralympic Games was the major event for Para Badminton players and where Mariam Eniola **BOLAJI** (NGR) and Jeremiah Nanna **CHIGOZIE** (NGR) were representing Africa.



- 8. Special Achievement from Mariam Eniola **BOLAJI** who won a historical bronze medal at the Paralympic Games.

BCA SUPPORT TO EVENTS & OTHERS

- 9. Though the cut in budgets and limited resources available, the BCA is still committed to support our members hosting international tournaments in Africa. Apart from the organisation grant of \$550, BCA supports with a photography grant of \$150 and the provision of tournament shuttlecocks. In addition, Technical Officials like Referees and umpires are also often appointed and supported by the BCA.
- 10. BCA directly supported the participation of 40 National teams in its 6 major Championships in 2024.
- 11. In 2024, Uganda, Reunion Island, Nigeria and Egypt managed to sustain their international tournaments with a minimum of \$10,000 prize money. The Uganda Badminton Association was also able to add a second \$10,000 prize money tournament making it the only country in Africa to have at least 2 tournaments at that level of prize money.

TECHNICAL OFFICIALS

- 1. In February 2024, BCA conducted an Umpire Workshop in Egypt, prior to the All Africa Senior Championships 2025. 14 participants from 4 countries were supported by BCA and the participants were allocated duties during the 2 championships, the Team Event and the Individual Event. An appraisal was conducted for the BCA Certificated umpires with a view to recommending 1 candidate for BWF Assessment (Awatef Ghalloussi successfully went through the process and is now BWF Umpire).
- 2. BCA was able to appoint Referee Assessors in some tournaments. This initiative aims to enhance the performance of current BCA referees and ensure that Deputy Referees receive proper mentorship and close monitoring throughout their assignments.
- 3. BCA also conducted an Umpire’s workshop prior to the Africa Games 2023 (March 2024) to prepare all the Technical Officials which were invited to officiate and included Ghana technical officials in view of capacity building and preparing Ghana for it future events.
- 4. 10 BCA Accredited and Certificated umpires were also appointed to the Africa Games 2023 which was held in Ghana ensuring a high level of technical officials present during the Games.
- 5. The BCA TOC held regular meetings online and the BCA TOs database was updated. Decision making, at the Commission level, is democratic and inclusive. The Commission has also been communicating with all BCA TOs via email, WhatsApp.
- 6. The BWF has designed and published quite a few resources, including manuals for Umpires, Referees, Line Judges and organisers. There are also several videos online for TOs. All these resources are available in English and French and are available on the BWF Website.
- 7. BCA conducted an Umpires Workshop in Senegal prior to the All Africa Under 19 Championships with 15 participants from 5 countries. BCA Accredited and Certificated umpires were also appointed and were appraised to maintain their performance at the highest level.
- 8. BCA conducted an AirBadminton Umpires Workshop in Mauritius ahead of the Africa AirBadminton Championships in November. The workshop brought together 11 participants from 3 countries, with the objective of enabling each participating country to nominate a qualified umpire for the event. Notably, a candidate from Comoros—the host of the next Indian Ocean Island Games in 2027—was trained as an umpire, providing valuable experience that will contribute to Comoros’ preparation for hosting AirBadminton events in the future.



9. The following is a consolidated table of all African BWF Technical Officials as at end of 2024:

Sn	COUNTRY	NAME
BWF Referee		
1	Mauritius	Diraj Gooneadry
2	South Africa	Karin Bester
BWF Umpire		
1	Botswana	Emmanuel Kgaboetsile
2	Mauritius	Diraj Gooneadry
3	Mauritius	Satiawan Mahadoo
4	Mauritius	Yassan Sairally
5	Mauritius	Faadil Sayed
6	Tunisia	Awatef Ghalloussi
7	Uganda	Harriet Semugabi
BWF Line Judge		
1	Algeria	Lamia Kherraz
2	Benin	Cossi Salomon Nonvignon
3	Benin	Fifame Honorine Vitohou
4	Botswana	Modigela Gagothata Mbi
5	Egypt	Manareliislam Ali Awadallah
6	Egypt	Mashaal Abou Shady
7	Mauritius	Ludovic Didier Claude
8	South Africa	Megan Plaatjies
9	Togo	Gagothata Mbi Modigela

- 10. In 2021, the BWF introduced a new entry-level category for international umpires called the BWF Umpire, replacing the previous structure where umpires began as BWF Accredited before progressing to BWF Certificated. While this new system aims to streamline the pathway, it has inadvertently made it more challenging for African umpires to bridge the gap and attain BWF-level status, due to the increased competitiveness and limited opportunities for progression.
- 11. Depending on availability, BCA Certificated umpires were sent to tournaments out of Africa for exposure. To assist our TOs workforce, BCA is continuing to collaborate with other Continental Confederations, namely: Badminton Europe, Badminton Asia Confederation and Badminton Oceania. This collaboration enables our Umpires to gain vital experience at higher level tournaments before their BWF Assessment.
- 12. As BCA has only 2 BWF Referees, BCA is planning for the next few years to increase the number of referees and train them to be qualified to the BWF level. Some BCA Referees have been identified and have also passed their assessment having undergone tournaments under the Referee Assessors. These Referees were nominated and trained in 2024 in order to better prepare them for BWF Accredited Referee Assessment which will take place in 2025. In this regard, BWF has already set certain measures in place in 2023 and 2024 to be able to appoint these Referees to major BWF tournaments. All of them have been successfully appointed as Deputy Referees in several Super Series tournaments.



DEVELOPMENT REPORT 2024

Introduction

In 2024, the development activities carried out demonstrated a growing commitment to promoting inclusivity, encouraging access to sports, and nurturing promising talents in every region. This marked a pivotal step in advancing global efforts to address the challenges of badminton development across the continent.

By relying on emerging technologies, the training of technical human resources, and solid partnerships, the actions undertaken ensured that opportunities were shared and that no one was left behind.

With a clear vision and renewed commitments, the activities delivered inspired and mobilized stakeholders around a common mission: building an inclusive, sustainable, and hopeful future for all.



Development & SFA Report 2024

- 1. BCA development activities continue with the good collaboration with Member Associations.
- 2. Under BCA guidance, our MAs managed to get support from Olympic Solidarity. The support got from Olympic Solidarity was a considerable part of the coach education activities delivered in the continent in 2024.
- 3. The Outcomes of the Development and Sport For All activities were:
 - Increased number of qualified BWF Level 1 and Level 2 Coaches in Africa
 - Gave opportunities to coaches to be trained in international academy
 - Supported the Shuttle Time programme through the Shuttle Time Teachers Grant
 - Supported players through different programmes, including the Road to Paris Programme
 - Supported countries with Shuttle Time equipment.

Coach Education

- 4. In 2024 82 BWF Level 1 Coaches were trained from 11 countries: Algeria, Cameroon, Djibouti, Egypt, Equatorial Guinea, Lesotho, Namibia, Nigeria, Zambia, and Zimbabwe. The details are below:

Sn	Venue City	Venue Country	Participants
1	Abuja	Nigeria	13
2	Cairo	Egypt	15
3	Cairo	Egypt	6
4	Lusaka	Zambia	9
5	Yaoundé	Cameroon	10
6	Malabo	Equatorial Guinea	9
7	Antananarivo	Madagascar	10
8	Djibouti	Djibouti	10
TOTAL			82

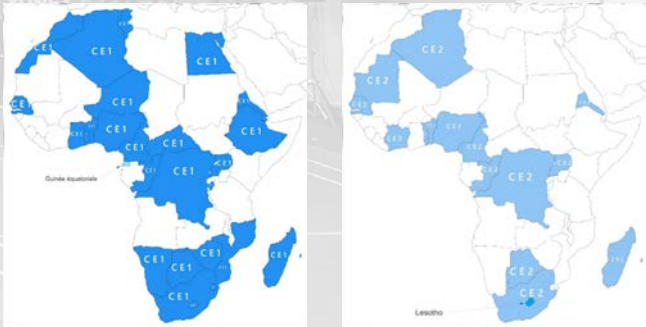


- 5. In total, Africa has trained 585 qualified BWF Level 1 Coaches:
3 courses (Equatorial Guinea, Djibouti, and Madagascar) supported by Olympic Solidarity, 1 course (Nigeria) was self-sponsored, 3 BWF Level 2 Coaching courses were organized in Egypt and Uganda. 29 coaches trained, 1 BWF Level 1 & 2 Fast Track Coaching Course delivered in Egypt for former and current players.
- 6. Overall, Africa has 116 BWF Level 2 qualified coaches. The details are below:

Sn	Venue City	Venue Country	Participants
1	Cairo	Egypt	6
2	Cairo	Egypt	13
3	Kampala	Uganda	10
TOTAL			29

- 7. A total of 34 countries have received training under the BWF Coach Education Level 1, and 18 countries have been trained at Level 2.

- 8. The map below illustrates visually the distribution and impact of the Coach Education Level 1 Programme across the continent:



- 9. The map below illustrates visually the distribution and impact of the Coach Education Level 2 Programme across the continent:
- 10. 3 BCA Basic Coaching Courses were delivered in Comoros, Libya, and Mozambique. 53 coaches in total were trained.
- 11. 4 coaches including 3 female coaches from Botswana, Egypt, Madagascar, and Uganda participated to the BCA International Coaching Scholarship (ICS) programme.



SHUTTLE TIME

- 39 Countries are implementing the programme.
- Gambia and Rwanda are the new countries that have started implementing the programme.

Sn	Country	Sn	Country
1	Algeria	21	Lesotho
2	Benin	22	Madagascar
3	Botswana	23	Mauritius
4	Burkina Faso	24	Morocco
5	Burundi	25	Mozambique
6	Cameroon	26	Namibia
7	Central Africa	27	Niger
8	Congo	28	Nigeria
9	Comoros	29	Reunion
10	Djibouti	30	Rwanda
11	DR Congo	31	Senegal
12	Egypt	32	Sierra Leone
13	Equatorial Guinea	33	South Africa
14	Ethiopia	34	Sudan
15	Eritrea	35	Togo
16	Gambia	36	Tunisia
17	Ghana	37	Uganda
18	Guinea	38	Zambia
19	Ivory Coast	39	Zimbabwe
20	Kenya		

- Following is the map of countries implementing the Shuttle Time Programme in Africa.



**BADMINTON
CONFEDERATION
AFRICA**

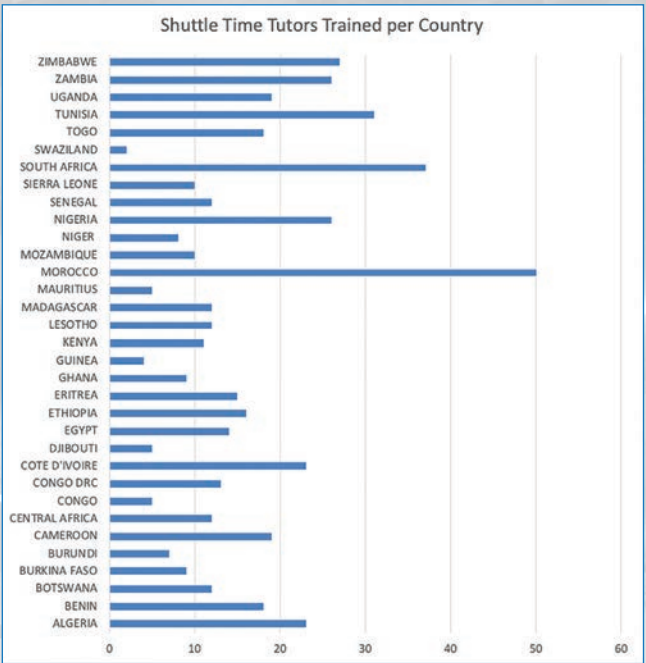
- 2 Shuttle Time Tutor courses were delivered in Djibouti and Egypt. 15 Tutors were trained.

Sn	Venue City	Venue Country	Participants
1	Cairo	Egypt	9
2	Djibouti	Djibouti	6
TOTAL			15

- Below are the statistics on Shuttle Time Tutors trained in each country:

CERTIFIED SHUTTLE TIME TUTORS														
Sn	Country	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2023	2024	Total
1	ALGERIA			15								8		23
2	BENIN				13		5							18
3	BOTSWANA	3					9							12
4	BURKINA FASO										9			9
5	BURUNDI										7			7
6	CAMEROON				19									19
7	CENTRAL AFRICA						12							12
8	CONGO					5								5
9	CONGO DRC					8					5			13
10	COTE D'IVOIRE				10	8	5							23
11	DJIBOUTI												5	5
12	EGYPT				5								9	14
13	ETHIOPIA			11			5							16
14	ERITREA							15						15
15	GHANA			9										9
16	GUINEA											4		4
17	KENYA		6				5							11
18	LESOTHO						5	7						12
19	MADAGASCAR				12									12
20	MAURITIUS								5					5
21	MOROCCO	42							8					50
22	MOZAMBIQUE						10							10
23	NIGER						8							8
24	NIGERIA			15					11					26
25	SENEGAL									12				12
26	SIERRA LEONE								10					10
27	SOUTH AFRICA	6				30						1		37
28	SWAZILAND	2												2
29	TOGO				13		5							18
30	TUNISIA						7			9	15			31
31	UGANDA			14			5							19
32	ZAMBIA					21	5							26
33	ZIMBABWE	1	9				17							27
Total		54	15	64	72	72	103	22	34	21	36	13	14	520

6. Illustration of Tutors trained per country:



7. 25 Shuttle Time Teachers Courses were delivered by 14 MAs: Botswana, Congo, DR Congo, Djibouti, Egypt, Gambia, Madagascar, Mayotte, Nigeria, Rwanda, Senegal, South Africa, Tunisia and Togo.

8. The Shuttle Time Teachers courses delivered in 2024 are:

Sn	Venue City	Venue Country	Participants
1	Cairo	Egypt	15
2	Gandiaye	Senegal	26
3	Mbuji Mayi	DR Congo	24
4	Nsioni	DR Congo	17
5	Gantsi	Botswana	21
6	Kasane	Botswana	17
7	Benue State	Nigeria	25
8	Ambatondrazaka	Madagascar	29
9	SFAX	Tunisia	20
10	Menzel Temime Nabeul	Tunisia	20
11	Kelibia	Tunisia	20
12	Cairo	Egypt	12
13	Banjul	Gambia	12
14	Cairo	Egypt	11
15	Djibouti	Djibouti	10
16	Madingou	Congo	21
17	Ziguinchor	Senegal	15
18	Ziguinchor	Senegal	15
19	Riversdale	South Africa	7
20	Kenilworth	South Africa	6
21	Dzaoudzi-Labattoir	Mayotte	17
22	Kigali	Rwanda	42
23	Amoussoukope	Togo	16
24	Binaparba	Togo	16
25	Lomé	Togo	17
TOTAL			451

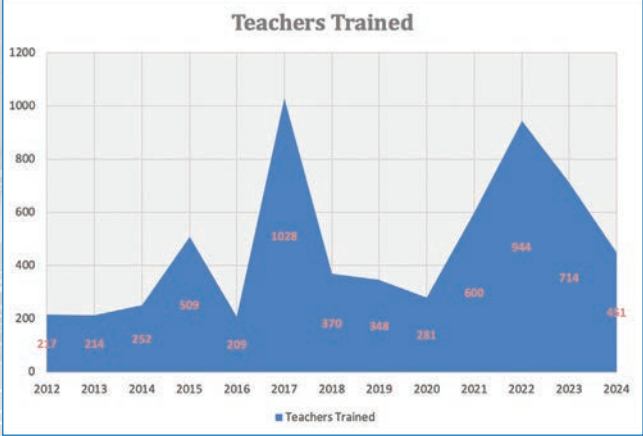
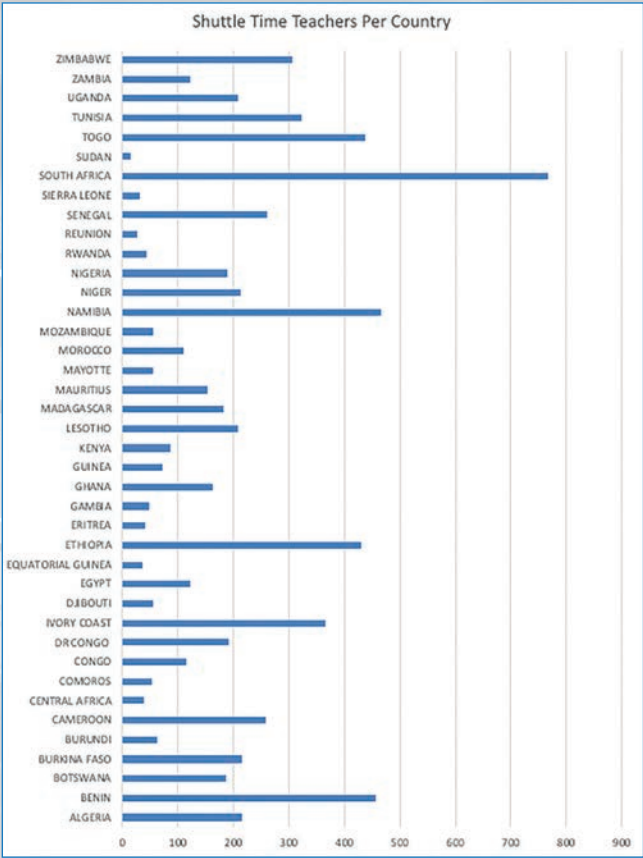
9. The consolidated data on the development of teachers trained per country in the continent is:

Sn	Country	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	Total
1	ALGERIA	26		34	53				58		17		27		215
2	BENIN				27		127	55	77	60	53		41		440
3	BOTSWANA						15					33	62	38	148
4	BURKINA FASO							39			84	64			187
5	BURUNDI							18			23				41
6	CAMEROON	17			41				10	38	60	29	38		233
7	CENTRAL AFRICA						15								15
8	COMOROS											20			20
9	CONGO					20					18		18	21	77
10	DR CONGO					22			8		14	78		41	163
11	IVORY COAST				19	23	171		59		15	48			335
12	DJIBOUTI										13			10	23
13	EGYPT				46					13				38	97
14	EQUATORIAL GUINEA								10						10
15	ETHIOPIA			25	50	39	77		52		91	71			405
16	ERITREA							15							15
17	GAMBIA													12	12
18	GHANA			10				120							130
19	GUINEA							25					13		38
20	KENYA		27				34								61
21	LESOTHO						125	11				46			182
22	MADAGASCAR				24					41		50		29	144
23	MAURITIUS				90										90
24	MAYOTTE													17	17
25	MOROCCO	51							19						70
26	MOZAMBIQUE						12								12
27	NAMIBIA											16			16
28	NIGER						18			66	44	85			213
29	NIGERIA			16					17				130	25	188
30	RWANDA													42	42
31	REUNION											27			27
32	SENEGAL									40	56	32	76	56	260
33	SIERRA LEONE						11		20						31
34	SOUTH AFRICA	91	176	125	125	105	54	36				80	16	13	767
35	SUDAN							15							15
36	TOGO	32			34		119				74	73	57	49	438
37	TUNISIA						12			23	23	50	155	60	323
38	UGANDA			34			121	36	18						209
39	ZAMBIA		11	8			35					69			123
40	ZIMBABWE						136				15	73	81		305
Total		217	214	252	509	209	1028	370	348	281	600	944	714	451	6137

10. In 2024, Africa has trained **6137** Shuttle Time Teachers and **520** Shuttle Time Tutors.

11. **650.502** Pupils are participating in Shuttle Time activities at school.

12. Below is the chart illustrating the number of teachers trained in each country:



13. This year, five (5) countries applied for the Shuttle Time Teachers Grant to deliver a total of 13 Shuttle Time Teachers courses.

14. 50+ of Shuttle Time Teachers Courses were delivered with the support of the BCA Shuttle Time Teachers Grant Programme.

15. 17 Shuttle Time Coordinators attended the Annual Online Shuttle Time Coordinators Meeting.

2024 SHUTTLE TIME COORDINATORS MEETING ATTENDANCE			
Sn	Country	Sn	Country
1	Algeria	10	Madagascar
2	Benin	11	Mozambique
3	Botswana	12	Nigeria
4	Burkina Faso	13	Senegal
5	Cameroon	14	Togo
6	Congo	15	Tunisia
7	Egypt	16	Zambia
8	Equatorial Guinea	17	Zimbabwe
9	Ivory Coast		



16. The Humans of Shuttle Time Campaign showcased some Shuttle Time Human resources



17. 200 School Kits (4000 rackets) were donated to 12 countries: Egypt, Niger, Nigeria, Comoros, Mozambique, Rwanda, Libya, Tunisia, Somalia, Senegal, Zambia, and Zimbabwe. However, Comoros, Nigeria, and Egypt equipment shipping is still in progress.

19. 3 Shuttle Time animations were organized in Comoros, Senegal and Uganda. 150 school Kids and 27 Shuttle Time Teachers participated in the activities.

18. Senegal won the 2023 BCA African Shuttle Time Award (ASTA). (picture)



PARA BADMINTON

1. 6 coaches from 5 countries: Benin, Botswana, Egypt, Eritrea, and Uganda attended the BCA Para Badminton coaching workshop.
2. 10 Players from 7 countries: Benin, Egypt, Ivory Coast, Nigeria, Togo, Uganda, and Zambia participated in the BCA Para Badminton players training camp.
3. 2 participants from DR Congo and Egypt with a medical background supported by BCA. attended the BWF National Classifier Course – Level 2: 2 participants from DR Congo and Egypt.
4. 20 top players from Benin, DR Congo, Cameroon, Egypt, Ivory Coast, Nigeria, and Uganda attended the BCA Elite Para badminton training camp organized in Nigeria.
5. 50 participants from MAs and NPCs attended the BCA Para Badminton Webinar. This webinar aims to build strong partnerships between NFs and NPCs to ensure long-term success.



AIRBADMINTON

1. The AirBadminton Webinar was organized in July with the objectives of providing information, its benefits, and how it can be implemented and promoted; to provide information regarding African AirBadminton competitions. 45 participants from Mayotte, Seychelles, Tunisia, Uganda, Togo, Cameroon, Lesotho, Madagascar, Senegal, Mozambique, Comoros and South Africa attended.
2. The AirBadminton workshop was organized in Senegal preludeing the AAU19 AirBadminton Championships
3. AAU19 AirBadminton Championships in Senegal

- with the participation of 9 countries: Algeria, Benin, Burundi, Egypt, Mauritius, Ghana, Senegal, South Africa, and Tunisia.
4. All Africa School AirBadminton Championships was organized in Senegal where 4 countries participated: Benin, Senegal, South Africa, and Zimbabwe
 5. Preluding the AA AirBadminton Championships organized in Mauritius, a Training camp was organized. Comoros, Equatorial Guinea, Mauritius, South Africa, Tunisia, and Uganda participated in the training camp and the championship.



GENDER EQUITY

1. In 2024, we observed an increase of women’s participation
2. 10 women attended the Special Coach Education Level 1 Course organized for only women. Participants were from Cameroon, Cote d’Ivoire, Niger, Senegal, and Tunisia.
3. The MAs Women Representative group is active and the Online annual meeting was organized.
4. TO Achievement: Mrs Awatef Ghalloussi succeeded in the BWF Umpire assessment.
5. The winner of the 2023 AWIBA was Harriet Semugabi. She is a BWF umpire and BCA Referee.
6. The winner of AWIBA Harriet was granted financial support to organize a women-only Technical Officials’ workshop. 16 participants including students, players, and new TOs attended the workshop.
7. Below in figures, gender equity achievements in 2024:

2024 GENDER EQUITY IN FIGURE			
Sn	Activities	Participants	Female Participation Rate (%)
1	Coach Education	111	35,40
2	Shuttle Time	451	47,70
3	Capacity Building	143	51,04
Total		705	44,71%

8. The women’s participation in activities organized in the continent is more than 40%. BCA achieved this especially due to some only women-specific activities organized, and the strict request of 30% of women participation in each BCA, BWF, and IOC-sponsored activity.
9. Despite progress, challenges persist, including gender stereotypes and cultural barriers that hinder women’s participation in badminton.
10. Limited resources and internal politics remain significant obstacles to the development of women’s badminton in Africa.
11. Future perspectives such as continuing to invest in development and training programs for women, strengthening partnerships with international organizations to secure financial and technical support, continuing to promote inclusive policies, and raising awareness about gender issues in sports.



MARKETING & COMMUNICATION

The year 2024 marked a dynamic phase in the Badminton Confederation Africa’s (BCA) continued efforts to enhance its visibility, engagement, and influence across the continent. Building upon the foundation laid in previous years, BCA expanded its digital footprint, introduced new communication channels, and further strengthened its brand presence through targeted campaigns, strategic partnerships, and impactful storytelling.

Social media remained central to BCA’s marketing strategy, with notable growth across all platforms. Facebook and Instagram experienced significant follower increases, while the launch of BCA’s TikTok and LinkedIn platforms allowed the Confederation to reach new and more diverse audiences—particularly youth and professional communities. The introduction of the WhatsApp Channel further reinforced real-time communication and engagement with stakeholders.

Live streaming of major tournaments such as the All Africa Senior Championships, All Africa U19 and School Championships, and the Africa AirBadminton Championships, coupled with daily interviews and match commentary, contributed to a 17% increase in viewership and a 44% rise in digital interaction. This multi-platform approach strengthened fan

connection and increased African badminton’s digital presence globally.

The BCA website continued to serve as a central source of bilingual content, featuring regular updates, tournament coverage, and exclusive interviews that highlighted the Confederation’s inclusive and developmental agenda. Additionally, the Photography Grant and the appointment of official BCA photographers ensured high-quality visual content that captured the excitement and emotion of key events, some of which were featured on BWF’s global platforms.

Sponsorships also played a vital role in 2024, with valuable support from Yonex, FELET, and others, helping to provide equipment, training support, and logistical assistance at various BCA events and development programs. These collaborations contributed meaningfully to the delivery and promotion of high-standard competitions and training across Africa.

As BCA continues to drive forward with innovation, inclusion, and professionalism in its communications and marketing approach, the achievements of 2024 reflect a strong momentum that positions the Confederation for even greater impact in the years to come.



MARKETING REPORT

Social media, Communication report and Facebook statistics

1. The Facebook page in 2024:
 - more than 17,000 followers (+13,7% vs 2023) an increase of 109% in the last 4 years.
 - **22.5 % increase** in followers throughout the year.
2. BCA kept pushing on Instagram posts to attract more fans and engagement:
 - more than 4,540 followers (1,950 followers in 2023).
 - **52.5 % increase** in followers throughout the year.
3. In 2024, BCA has launched its TikTok platform to enhance engagement, especially among younger badminton fans. This initiative aims to connect with a growing audience through fun and dynamic content, making the sport more accessible and exciting for the next generation of athletes and enthusiasts.
 - **1,384 followers** as of February 2025.
 - **170 000 post views** throughout the year.
4. In June 2024, BCA has also open a LinkedIn page to have more visibility in this professional social platform:
 - 270 Impressions.
 - **+ 328,6%.**
5. In 2024, BCA has created a WhatsApp Channel:
 - 362 accounts reached.
 - +14,7% de followers.

BCA Website

- **Bilingual Content:** Articles published regularly in English and French.
- **Exclusive Features:** Interviews with top African and international players.
- **Comprehensive Coverage:** Updates on tournaments and development initiatives.
- **Checkout the articles here :** <https://badmintonafrica.com/latest-news/>



Live Streaming

1. Continue to Live Stream Online (Facebook and YouTube) for BCA Circuit and BCA Championships.
2. All Africa Senior Championships 2024 in Egypt, All Africa U19 and All Africa School Championships in Senegal, Egypt Para Badminton International and Reunion International Challenge, Africa AirBadminton Championships in Mauritius.
3. Daily interviews and commentating matches for the tournaments.
4. Key figures:
 - 204,800 views (+17% vs 2023).
 - +1,000 subscribers (+33% vs 2023).
 - 1,4 million clicks (+44%).
 - Top 5 countries: Mauritius, Indonesia, Egypt, Algeria and Malaysia.

Branding Material

1. Free banners to MAs and A-boards – for BCA events and MAs events.
2. Free t-shirts to all participants for BCA activities (Events Management Course, BWF Level 1 Coaching Course, BWF Level 2 Coaching Course and Road to Paris Programme).
3. Banners for BCA Development activities.
4. Uniforms for BCA Council members.

Sponsorships

1. Africa Para Badminton Activities 2024.
2. Uganda and South Africa International tournaments.
3. All Sponsors provided different benefits including: Water, Medals, trophies and transportation facilities.
4. Yonex providing equipment and kits for Thomas and Uber cup 2024 teams & 2024 Olympic/Paralympic games in Paris.
5. FELET sponsored the BCA Training Camp ahead of the All Africa U19 Championships in Senegal where players received exclusive Felet t-shirts and **sponsored the Coach from NVBA who led the training camp.**

Photography Grant

1. As in previous years, a photography grant of \$150 was allocated to the organisers of each BWF sanctioned international tournament. The grant helped organisers to produce quality photos that were then used by the members themselves or BCA for publications.
2. Especially this year in All Africa Senior Championships in Egypt and Africa Airbadminton Championships, BCA has invested to appoint a BCA photographer to increase the quality of it content. Some pictures of the Africa Airbadminton Championships were featured by BWF in their social media.

ADMINISTRATION AND REMUNERATION REPORT

Introduction

The year 2024 marked a pivotal period for the Badminton Confederation Africa (BCA), with the Administration and Remuneration Committee playing a vital role in guiding the organisation through key structural and operational developments. With the relocation of BCA's core operations to Mauritius, the Committee was instrumental in overseeing the establishment of the new headquarters, recruitment of essential staff, and implementation of administrative systems aligned with local regulations and international best practices.

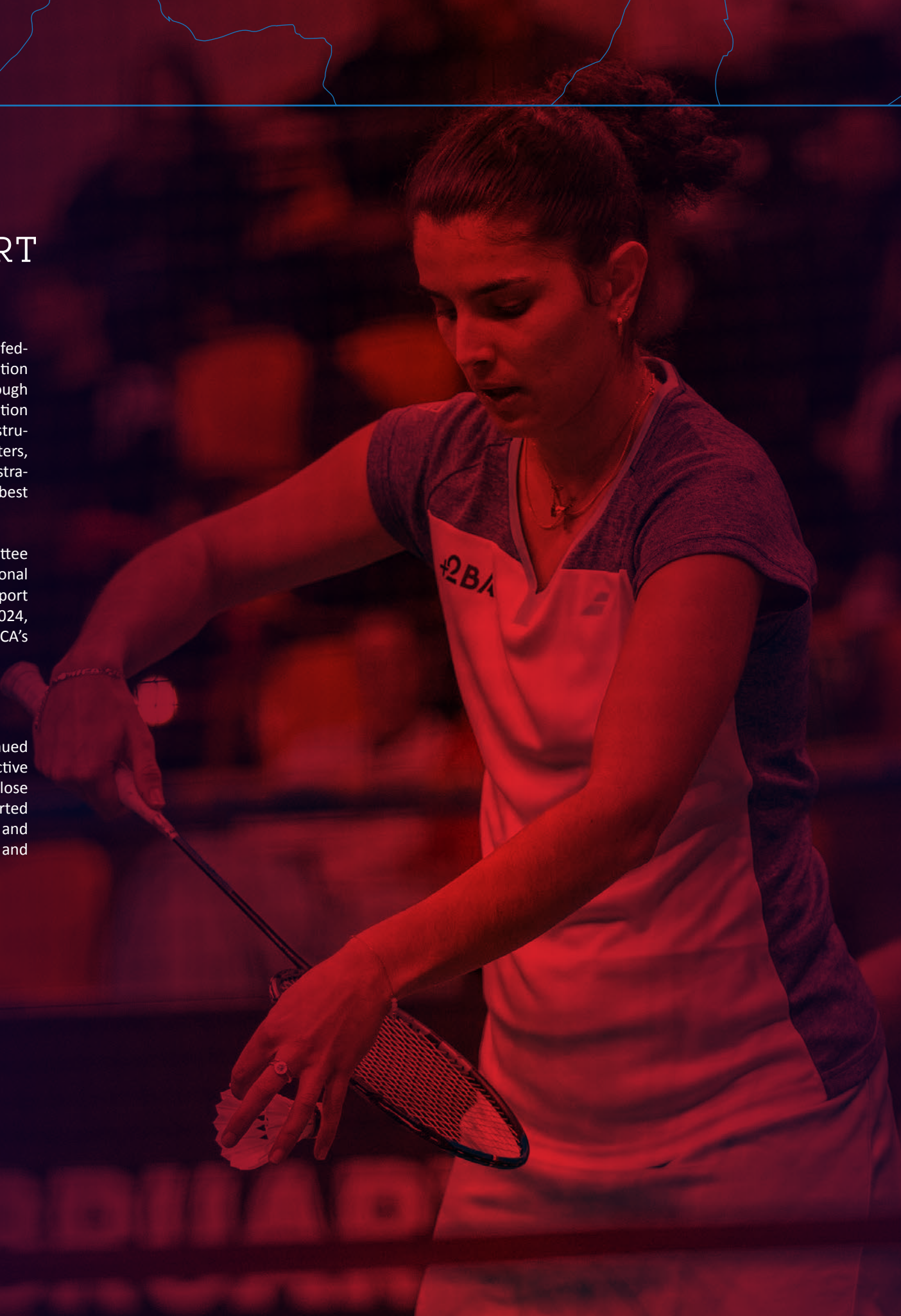
Working in close coordination with the BCA Council, the Committee continued its mandate of ensuring ethical governance, operational efficiency, and effective human resource management. This report outlines the major achievements and progress made in 2024, underscoring the Committee's commitment to supporting BCA's strategic and institutional growth.

Administration and Remuneration Committee Report – 2024

The BCA Administration and Remuneration Committee continued to play a central role in ensuring the smooth and effective administration of the organisation throughout 2024. In close coordination with the BCA Council, the Committee supported the development, implementation, and review of policies and operational frameworks to ensure ethical, transparent, and efficient governance.



BADMINTON
CONFEDERATION
AFRICA



Key Highlights for 2024

1. Recruitment and Human Resource Development

One of the most notable milestones for the year was the successful **recruitment and induction of the Finance and Administration Manager**. This appointment significantly strengthened BCA's internal capacity and contributed to the streamlining of key financial and administrative functions.

Additionally, the **relocation of the CEO and Head of Operations (HOO) to Mauritius** was successfully completed, positioning the senior management team at the newly established BCA Headquarters in Moka.

2. Establishment of the BCA Office in Mauritius

The BCA successfully identified and secured a permanent office space in **Moka, Mauritius**, a secure and accessible corporate location. The office comprises a shared working space, six enclosed offices, kitchen facilities, four restrooms, and adequate parking. Minor renovations are ongoing to ensure the office becomes fully operational and meets all functional needs.

3. Operational Advancements

- The **BCA bank account in Mauritius** became fully operational in 2024, enabling smoother financial transactions and compliance with local banking regulations.
- A new **leave management system** was implemented, allowing employees to track local and sick leave accurately and efficiently.
- BCA transitioned its document management system from **Google Drive to Microsoft SharePoint**, enhancing document security, accessibility, and collaborative workflow.

4. Human Resource Governance

- A **new staff contract framework** was introduced, aligned with the BCA Foundation Charter and compliant with **Mauritian labour law**.
- The **BCA Staff Handbook** was updated to reflect current HR practices and local legislation, providing improved clarity and consistency across staff policies.

5. Staff and Operational Support

- BCA partner **Aurora Sports** sponsored uniforms for the BCA staff, enhancing brand identity and professionalism during events and engagements.
- The **appointment of Figame Travel** as BCA's official travel agent followed a competitive tender process, ensuring transparency and value in the organisation's travel planning.



BADMINTON CONFEDERATION AFRICA

At a glance :

1. Kenya and Morocco are still suspended.
2. Reactivation plans for Tanzania and Eswatini.
3. Total of 49 members including 3 associate members (Chad, Mayotte and Reunion Island). Only Europe has more members than BCA (53 members).

BCA AGM 2024

- Held on 25th April in Chengdu.
- Announcing of ASTA/AWIBA awards.
- Support for Member Association.
- Welcoming of Chad and Mayotte Badminton Associations.



CONFEDERATION
AFRICA

BCA Office

BCA has successfully find a place to start operating in Mauritius. Situated in Moka, a safe and corporate areas with good accessibility by transport and road the office is composed of 1 sharing space and 6 closed offices, kitchens, sanitary facilities and accessible parkings. Some renovations is needed to be fully operational.



Key Responsibilities

BCA Staff

- BCA Partner Aurora Sports sponsored uniforms to the Staff.
- BCA CEO and HOO completed the process for the work permit.
- New contract for staff as per foundation charter.
- Amendment of BCA Staff handbook to reflect Mauritian law.
- Successful induction of the Finance and Administration Manager.
- Implementation of leave management system for employees to keep track of local and sick leaves.
- Transition from Google Drive to SharePoint.

BCA Travel Agent :

- Figame Travel has been appointed after a tender.

FINANCE REPORT

The year 2024 proved to be pivotal in terms of financial growth of Badminton Confederation Africa (BCA) with the incorporation as a legal entity in the Republic of Mauritius under BCA Sports Foundation. The shift from externally managed financial procedures to complete in-house autonomy has given rise to stronger governance around internal financial process due to the strict legal framework that BCA now has to adhere to. This report presents an overview of BCA's financial activities, highlights and key progress over the past year.

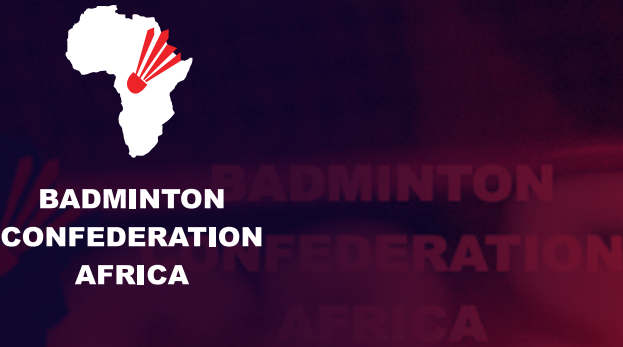
The legal incorporation of BCA has ensured that it now forms part of a system with a wide array of laws and regulations to comply with. This has established a strong structure around the governance of financial process, including but not limited to banking operations, financial services dealings, employment considerations, and tax compliance. Under the leadership of the Treasurer, Mr. Mpiwa Bosenogile and guidance of the new Finance and Administration Manager, Ms. Sheem Sandoo-yea, the financial landscape of BCA is undergoing significant transformation. Both are registered and qualified Chartered Accountants with extensive professional expertise.

With a view to achieving excellence in the long-term, structures and processes have been designed and implemented in line with best practices, laws and regulations. It is a continuous process as BCA operates in a fast-growing global environment with a myriad of challenges. The main aim is the attainment of BCA's objectives by ensuring strong gov-

ernance at all levels of operations and a smooth process for all our stakeholders. As BCA strengthens its internal control environment around financial practices, our Members will also undoubtedly benefit from the sharing of knowledge which will ultimately empower Africa.

Some of the key controls applied include compliance with regulations in terms of payment procedures (KYC and documentation checks), establishment of internal databases across different areas to abide by record-keeping requirements of local laws, statutory obligations in terms of employees and tax compliance, annual audit and regular financial reporting. One of the main components required for a smooth transition has been alignment of roles and responsibilities to prioritise the interests of BCA and stakeholders. The increased communication, cooperation and collaboration provides sufficient basis, reliability and transparency for satisfactory risk-based decision-making.

BCA has accomplished notable development in transitioning to a self-regulated and compliant financial framework. This would not have been possible without the support of the BCA Council, President, Treasurer, Chief Executive Officer and the Finance and Administration Manager. We also extend our gratitude to our stakeholders for their patience and renewed trust as we pave a path for BCA rooted in our values. There is much confidence that the groundwork laid in 2024 will strengthen BCA in terms of financial operations and reporting in the years ahead.



BCA SPORTS FOUNDATION

Financial Statements for the year ended 31 December 2024



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BCA SPORTS FOUNDATION

for the year ended 31 December 2024

Corporate data

		<u>Date of appointment</u>	<u>Date of resignation</u>
Council Members	: Mr. Tukebana Bau	29 September 2023	-
	Mr. Mulenga Kingstin	29 September 2023	-
	Mr. Mpiwa Bosenogile	29 September 2023	-
	Mr. Abdool Sahir Edoo	29 September 2023	-
Date of Registration	: 29 September 2023		
Secretary	: Fides Trustees (Mauritius) Ltd Level 2, Standard Chartered Tower Bank Street, Ebène, Cybercity 72201 Republic of Mauritius		
Banker	: The Mauritius Commercial Bank Ltd 9-15 Sir William Newton Street Port Louis Republic of Mauritius		
Auditor	: Kanhiya Associates 1 st Floor Buswell House 1D, Buswell Avenue Quatre-Bornes Republic of Mauritius		

Statement of Council Members’ responsibilities
for the year ended 31 December 2024

- The Council shall –
- (a) conduct the affairs of the Foundation in accordance with its charter and the Foundations Act 2012;
 - (b) generally supervise the management and conduct of the Foundation;
 - (c) act honestly and in good faith with a view to promoting the best interests of the Foundation;
 - (d) and exercise the care, diligence and skill that a reasonably prudent person would exercise in comparable circumstances.

The Council shall have the responsibility to manage, administer and represent the Foundation, and may bind the Foundation without restrictions and with power of disposition, with respect to third parties.

The Council shall be accountable for financial reporting purposes on a yearly basis to the founder so as to demonstrate how the endowment received from the founder has been used in promoting and facilitating the sport of badminton across the continent.

SECRETARY’S CERTIFICATE

Certificate from the secretary

We certify that, to the best of our knowledge and belief, all such returns as are required of **BCA SPORTS FOUNDATION** under the Foundations Act 2012, have been filed with the Registrar of Foundations, for the financial year ended 31 December 2024.



Fides Trustees (Mauritius) Ltd

Foundation Secretary

Level 2, Standard Chartered Tower
Bank Street, Ebène,
Cybercity 72201
Republic of Mauritius

Date: 22 April 2025

Auditors' report to Members of BCA SPORTS FOUNDATION

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of BCA SPORTS FOUNDATION (the Foundation), which comprise the statement of financial position as at 31 December 2024 and the statement of profit or loss and other comprehensive income, statement of changes in capital account and statement of cash flows for the year then ended, and the notes to the financial statements, including a summary of significant accounting policies, as set out on pages 7 to 30.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Foundation as at 31 December 2024, and its financial performance and cash flows for the period then ended in accordance with International Financial Reporting Standards.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the *Auditors' Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Foundation in accordance with International Ethics Standards Board for Accountants *Code of Ethics for Professional Accountants* (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Information

The Council Members are responsible for the other information as required. The other information comprises the Statement of Council Members' and Secretary's Certificate. The other information does not include the financial statements and our auditors' report thereon.

Our opinion on the financial statements does not cover the other information and we do not express an audit opinion or any form of assurance conclusion thereon.

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



Auditors' report to Members of BCA SPORTS FOUNDATION (continued)

Report on the Audit of the Financial Statements (continued)

Council Members' Responsibility for the Financial Statements

The Council Members are responsible for the preparation of financial statements that give a true and fair view in accordance with International Financial Reporting Standards, and for such internal control as the Council Members determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Council Members are responsible for assessing the Foundation's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Council Members either intend to liquidate the Foundation or to cease operations, or have no realistic alternative but to do so.

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Foundation's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Council Members.
- Conclude on the appropriateness of the Council Members' use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Foundation's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to



Auditors’ report to Members of BCA SPORTS FOUNDATION (continued)

Report on the Audit of the Financial Statements (continued)

Auditors’ Responsibilities for the Audit of the Financial Statements (Continued)

draw attention in our auditors’ report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors’ report. However, future events or conditions may cause the Foundation to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Council Members regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Other Matter

This report is made solely to the Council Members, as a body. Our audit work has been undertaken so that we might state to the Council Members, as a body, those matters that we are required to state to them in an auditors’ report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Foundation and the Council Members, as a body, for our audit work, for this report, or for the opinions we have formed.

Report on Other Legal and Regulatory Requirements

We have no relationship with or interests in the Foundation other than in our capacities as auditors.

We have obtained all the information and explanations we have required.

In our opinion, proper accounting records have been kept by the Foundation as far as it appears from our examination of those records.

Kanhiya Associates
Licensed Auditors

Quatre-Bornes

Date: 22 April 2025

Jeewala Kanhiya FCCA
Licensed by FRC

Statement of profit or loss and other comprehensive income
for the year ended 31 December 2024

	Notes	2024 USD
Revenue	6	884,946
Cost of sales	7	(611,021)
Gross profit		273,925
Administrative expenses	8	(240,498)
Profit before for the year		33,427
Other comprehensive income		-
Total comprehensive income for the year		33,427

Statement of financial position
as at 31 December 2024

	Notes	2024 USD
ASSETS		
Property, plant and equipment	9	7,232
Total non-current assets		7,232
Other receivables	10	12,685
Cash and cash equivalents	11	103,289
Total current assets		115,974
Total assets		123,206
LIABILITIES		
Other payables and accruals	12	89,779
NET ASSETS		33,427
CAPITAL ACCOUNT		
Accumulated fund		-
Surplus		33,427
TOTAL CAPITAL		33,427

These financial statements were approved by the Board of Council Members on 22nd April, 2025


Tukobana Bau
President


Mpiwa Bosenagile
Treasurer

The notes on pages 67 to 86 form part of these financial statements.

Statement of changes in capital account
for the year ended 31 December 2024

	Accumulated fund USD	Total USD
At 01 January 2024	-	-
Changes in reserves		
Surplus for the year	33,427	33,427
Total comprehensive income for the year	33,427	33,427
At 31 December 2024	33,427	33,427

Statement of cash flows*for the year ended 31 December 2024*

	Note	2024 USD
Cash flows from operating activities		
Surplus before taxation		33,427
Adjustments for:		
Depreciation		1,297
Change in other receivables		(12,685)
Change in other payables and accruals		89,779
Net cash generated from operating activities		111,818
Cash flows from investing activities		
Acquisition of property, plant and equipment		(8,529)
Net cash used in investing activities		(8,529)
Net movement in cash and cash equivalents		103,289
Cash and cash equivalents at beginning of year		-
Cash and cash equivalents at end of year	11	103,289
Cash and cash equivalents	11	103,289

Notes to and forming part of the financial statements*for the year ended 31 December 2024***1. Reporting entity**

BCA SPORTS FOUNDATION ('the Foundation') was registered on 29 September 2023 in the Republic of Mauritius in terms of a Foundation Charter made on 25 August 2023. The registered address of the Foundation is Level 2, Standard Chartered Tower, Bank Street, Ebène, Cybercity 72201, Republic of Mauritius.

The objects of the Foundation are as follows:

- Promoting and developing the sport of Badminton from a continental aspect, in all countries in Africa.
- Organizing, conducting and presenting continental Badminton competitions in cooperation with the beneficiaries and ensuring that the founder's sanctioned competitions in Africa region meet appropriate standards.
- Upholding the founder and the foundation's Statutes
- Managing the funds of the foundation in a responsible and sustainable way to achieve its objectives. Advancing the interests of Badminton from a continental point of view, and to achieve the objectives of the foundation.
- The Foundation may also engage in any non-profit activities whatsoever which are not prohibited under any law for the time being in force in the Republic of Mauritius.
- The Foundation may in the course of the management of its assets do such things as are necessary for their proper administration, including but not limited to, buying and selling of such assets and engaging in any other acts, activities or investments that are not prohibited under any law for the time being in force in the Republic of Mauritius, but such acts and activities shall be ancillary or incidental to its main purpose.

2. Basis of preparation**(a) Statement of compliance**

The financial statements have been prepared in accordance with International Financial Reporting Standards ("IFRS") as issued by the International Accounting Standards Board ("IASB")

(b) Basis of measurement

The financial statements have been prepared on a historical cost convention, except that the financial assets and liabilities are carried at fair value.

(c) Functional and presentation currency

The financial statements are presented in United States Dollars (USD) which is the Foundation's functional currency.

(d) Use of estimates and judgement

In preparing these financial statements, management has made judgements, estimates and assumptions that affect the application of the Foundation's accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates.

Notes to and forming part of the financial statements
for the year ended 31 December 2024

2. Basis of preparation (Continued)

(d) Use of estimates and judgement (Continued)

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to estimates are recognised prospectively.

Assumption and estimation uncertainties

Information about assumptions and estimation uncertainties (if any) that have a significant risk of resulting in a material adjustment in the year ended 31 December 2024 is included in the relevant notes as follows:

Measurement of fair values

A number of the Foundation’s accounting policies and disclosure require the measurement of fair values, for both financial and non-financial assets and liabilities.

When measuring the fair value of an asset or a liability, the Foundation uses observable market data as far as possible. Fair values are categorised into different levels in a fair value hierarchy based on the inputs used in the valuation techniques.

- Level 1: quotes prices (unadjusted) in active markets for identical assets and liabilities.
- Level 2: inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices)
- Level 3: inputs for the asset or liability that are not based on observable market data (unobservable inputs)

If the inputs used to measure the fair value of an asset or a liability fall into different levels of the fair value hierarchy, then the fair value measurement is categorised in its entirety in the same level of the fair value hierarchy as the lowest level input that is significant to the entire measurement.

Impairment of property, plant and equipment

The carrying value of the property, plant and equipment is reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount value may not be recoverable.

Notes to and forming part of the financial statements
for the year ended 31 December 2024

2. Basis of preparation (Continued)

Use of estimates and judgments (continued)

Impairment of property, plant and equipment (Continued)

If any such indication exists and where the carrying value exceeds the estimated recoverable amount, the assets or cash-generating units are written down to their recoverable amount.

Recoverable amount is the higher of fair values less costs to sell and value in use. In assessing the value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and risk specific to that asset.

Useful lives and property, plant and equipment

The Foundation reviews useful lives, depreciation method and residual value of property, plant and equipment at each financial year.

Annual Volume rebate

Annual Volume rebate is recognised in the statement of profit and loss if it is probable that the rebate will be provided to the customers as of the reporting date and the amount can be estimated reliably.

Impairment losses on other receivables

The Foundation reviews its receivables to assess impairment at least on an annual basis. The Foundation’s credit risk is primarily attributable to its other receivables. In determining whether impairment losses should be reported in the statement of profit or loss and other comprehensive income, the Foundation makes judgements as to whether there is an observable data indicating that there is a measurable decrease in the future cash flows. Accordingly, an allowance for impairment is made where there is an identified loss event or condition which is based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

3. Material accounting policies

The accounting policies set out below have been applied consistently to all periods presented in the financial statements by the Foundation.

(a) Revenue recognition

Revenue is recognised in profit or loss on the date on which the Foundation’s right to receive payment has been established.

Notes to and forming part of the financial statements
for the year ended 31 December 2024

3. Material accounting policies (Continued)

(b) Finance income and expenses

Interest income is recognized on a time proportion basis, using the effective interest method.

Finance expenses comprise of interest expenses and foreign currency losses. Interest expense is recognised on an accrual basis.

(c) Property, plant and equipment

(i) Recognition and measurement

Items of property, plant and equipment are measured at cost less accumulated depreciation and impairment losses.

Cost includes expenditures that are directly attributable to the acquisition of the asset. The cost of self-constructed assets includes the cost of materials and direct labour, any other costs directly attributable to bringing the asset to a working condition for its intended use, and the costs of dismantling and removing the items and restoring the site on which they are located.

When parts of an item of property, plant and equipment have different useful lives, they are accounted for as separate items (major components) of property, plant and equipment.

Any gains or losses on disposal of an item of property, plant and equipment are determined by comparing the net proceeds from disposal with the carrying amount of property, plant and equipment and are recognised in profit or loss and other comprehensive income.

(ii) Subsequent expenditure

Subsequent expenditure is capitalised only when it is probable that the future economic benefits associated with the expenditure will flow to the Foundation. Ongoing repairs and maintenance are expensed as incurred.

(iii) Depreciation

Depreciation is recognised in the statement of profit or loss and other comprehensive income on a straight-line basis over the estimated useful lives of each part of an item of property, plant and equipment. Additions during the year bear a due proportion of the annual depreciation charge.

The annual depreciation rates used for the purpose are as follows:

Computer equipment	-	25%
Furniture and equipment	-	10%

Notes to and forming part of the financial statements
for the year ended 31 December 2024

3. Material accounting policies (continued)

(c) Property, plant and equipment (continued)

Any gains or losses on disposal of an item of property, plant and equipment are determined by comparing the proceeds from disposal with the carrying amount of property, plant and equipment and are recognised in profit or loss.

(d) Financial instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

(i) Financial assets

Initial recognition and measurement

Financial assets are classified, at initial recognition, as subsequently measured at amortised cost, fair value through other comprehensive income (FVTOCI), and fair value through profit or loss.

The classification of financial assets at initial recognition depends on the financial asset's contractual cash flow characteristics and the Foundation's business model for managing them. With the exception of other receivables that do not contain a significant financing component or for which the Foundation has applied the practical expedient, the Foundation initially measures a financial asset at its fair value plus, in the case of a financial asset not at fair value through profit or loss, transaction costs. Other receivables that do not contain a significant financing component or for which the Foundation has applied the practical expedient are measured at the transaction price.

In order for a financial asset to be classified and measured at amortised cost or FVTOCI, it needs to give rise to cash flows that are 'solely payments of principal and interest (SPPI)' on the principal amount outstanding. This assessment is referred to as the SPPI test and is performed at an instrument level. Financial assets with cash flows that are not SPPI are classified and measured at fair value through profit or loss, irrespective of the business model. The Foundation's business model for managing financial assets refused to how it manages its financial assets in order to generate cash flows.

The business model determines whether cash flows will result from collecting contractual cash flows, selling the financial assets, or both. Financial assets classified and measured at amortised cost are held within a business model with the objective to hold financial assets in order to collect contractual cash flows while financial assets classified and measured at FVTOCI are held within a business model with the objective of both holding to collect contractual cash flows and selling.

Purchases or sales of financial assets that require delivery of assets within a time frame established by regulation or convention in the marketplace (regular way trades) are recognised on the trade date, i.e., the date that the Foundation commits to purchase or sell the asset.

Notes to and forming part of the financial statements
for the year ended 31 December 2024

3. Material accounting policies (continued)

(d) Financial instruments (Continued)

(i) Financial assets (Continued)

Subsequent measurement

For purposes of subsequent measurement, financial assets are classified in four categories:

- Financial assets at amortised cost (debt instruments)
- Financial assets at FVTOCI with recycling of cumulative gains and losses (debt instruments)
- Financial assets designated at FVTOCI with no recycling of cumulative gains and losses upon derecognition (equity instruments)
- Financial assets at fair value through profit or loss

Financial assets at amortised cost (debt instruments)

Financial assets at amortised cost are subsequently measured using the effective interest (EIR) method and are subject to impairment. Gains and losses are recognised in profit or loss when the asset is derecognised, modified or impaired.

The Foundation’s financial assets at amortised cost includes other receivables.

Financial assets at fair value through Other Comprehensive Income (debt instruments)

For debt instruments at FVTOCI, interest income, foreign exchange revaluation and impairment losses or reversals are recognised in the statement of profit or loss and computed in the same manner as for financial assets measured at amortised cost. The remaining fair value changes are recognised in OCI. Upon derecognition, the cumulative fair value change recognised in OCI is recycled to profit or loss.

The Foundation does not hold any such instrument.

Financial assets designated at fair value through Other Comprehensive Income (equity instruments)

Upon initial recognition, the Foundation can elect to classify irrevocably its equity investments as equity instruments designated at FVTOCI when they meet the definition of equity under IAS 32 Financial Instruments: Presentation and are not held for trading. The classification is determined on an instrument-by-instrument basis.

The Foundation does not hold any such instrument.

Notes to and forming part of the financial statements
for the year ended 31 December 2024

3. Material accounting policies (continued)

(d) Financial instruments (Continued)

(i) Financial assets (Continued)

Financial assets at fair value through profit or loss

Financial assets at fair value through profit or loss are carried in the statement of financial position at fair value with net changes in fair value recognised in the statement of profit or loss.

The Foundation does not hold any such instrument.

Derecognition

A financial asset (or, where applicable, a part of a financial asset or part of a Foundation of similar financial assets) is primarily derecognised (i.e., removed from the Foundation’s consolidated statement of financial position) when the rights to receive cash flows from the asset have expired.

Continuing involvement that takes the form of a guarantee over the transferred asset is measured at the lower of the original carrying amount of the asset and the maximum amount of consideration that the Foundation could be required to repay.

Impairment

The Foundation recognises an allowance for expected credit losses (ECLs) for all debt instruments not held at fair value through profit or loss. ECLs are based on the difference between the contractual cash flows due in accordance with the contract and all the cash flows that the Foundation expects to receive, discounted at an approximation of the original effective interest rate. The expected cash flows will include cash flows from the sale of collateral held or other credit enhancements that are integral to the contractual terms. ECLs are recognised in two stages. For credit exposures for which there has not been a significant increase in credit risk since initial recognition, ECLs are provided for credit losses that result from default events that are possible within the next 12-months (a 12-month ECL). For those credit exposures for which there has been a significant increase in credit risk since initial recognition, a loss allowance is required for credit losses expected over the remaining life of the exposure, irrespective of the timing of the default (a lifetime ECL).

For other receivables, the Foundation applies a simplified approach in calculating ECLs. Therefore, the Foundation does not track changes in credit risk but instead recognises a loss allowance based on lifetime ECLs at each reporting date. The Foundation has established a provision matrix that is based on its historical credit loss experience, adjusted for forward-looking Factors specific to the debtors and the economic environment.

Notes to and forming part of the financial statements
for the year ended 31 December 2024

3. Material accounting policies (continued)

(d) Financial instruments (Continued)

(i) Financial assets (Continued)

Impairment (Continued)

For debt instruments at FVTOCI, the Foundation applies the low credit risk simplification. At every reporting date, the Foundation evaluates whether the debt instrument is considered to have low credit risk using all reasonable and supportable information that is available without undue cost or effort. In making that evaluation, the Foundation reassesses the internal credit rating of the debt instrument. In addition, the Foundation considers that there has been a significant increase in credit risk when contractual payments are more than 30 days past due.

(ii) Financial liabilities

Initial recognition and measurement

Financial liabilities are classified, at initial recognition, as financial liabilities at fair value through profit or loss, loans and borrowings, payables, or as derivatives designated as hedging instruments in an effective hedge, as appropriate.

All financial liabilities are recognised initially at fair value and, in the case of loans and borrowings and payables, net of directly attributable transaction costs.

The Foundation's financial liabilities include trade and other payables, loans and borrowings including bank overdrafts.

Subsequent measurement

For purposes of subsequent measurement, financial liabilities are classified in two categories:

- Financial liabilities at fair value through profit or loss
- Financial liabilities at amortised cost (loans and borrowings)

Financial liabilities at fair value through profit or loss

Financial liabilities at fair value through profit or loss include financial liabilities held for trading and financial liabilities designated upon initial recognition as at fair value through profit or loss. Financial liabilities are classified as held for trading if they are incurred for the purpose of repurchasing in the near term. This category also includes derivative financial instruments entered into by the Foundation that are not designated as hedging instruments in hedge relationships as defined by IFRS 9. Separated embedded derivatives are also classified as held for trading unless they are designated as effective hedging instruments.

Gains or losses on liabilities held for trading are recognised in the statement of profit or loss.

Notes to and forming part of the financial statements
for the year ended 31 December 2024

3. Material accounting policies (continued)

(d) Financial instruments (Continued)

(ii) Financial liabilities (Continued)

Financial liabilities at fair value through profit or loss (Continued)

Financial liabilities designated upon initial recognition at fair value through profit or loss are designated at the initial date of recognition, and only if the criteria in IFRS 9 are satisfied.

The Foundation has not designated any financial liability as at fair value through profit or loss.

Financial liabilities at amortised cost (loans and borrowings)

This is the category most relevant to the Foundation. After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the EIR method. Gains and losses are recognised in profit or loss when the liabilities are derecognised as well as through the EIR amortisation process. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included as finance costs in the statement of profit or loss. This category generally applies to interest-bearing loans and borrowings.

Derecognition

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in the statement of profit or loss.

(iii) Offsetting of financial instruments

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

Financial assets are classified, at initial recognition, as subsequently measured at amortised cost, fair value through other comprehensive income (OCI), and fair value through profit or loss.

Notes to and forming part of the financial statements
for the year ended 31 December 2024

3. Material accounting policies (continued)

(e) *Foreign currencies*

Transactions in foreign currencies are translated into the respective functional currency of the Foundation at the exchange rate at the dates of the transactions.

Monetary assets and liabilities denominated in foreign currencies are translated into the functional currency at the exchange rate at the reporting date. Non-monetary assets and liabilities that are measured at fair value in a foreign currency are translated into the functional currency at the exchange rate when the fair value was determined. Non-monetary items that are measured based on historical cost in a foreign currency are translated at the exchange rate at the date of the transaction. Foreign currency differences are generally recognised in profit or loss.

(f) *State pension plan*

Contributions to the Contribution Sociale Généralisée are expensed to the statement of profit or loss and other comprehensive income in the period in which they fall due.

(g) *Provisions*

Provisions are recognised when the Foundation has a present legal or constructive obligation, as a result of past event, and it is probable that an outflow of resources will be required to settle the obligation and the amount has been reliably estimated. Provisions are not recognised for future operating losses.

When there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small.

Provisions are measured at the present value of the expenditures expected to be required to settle the obligation using a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to the passage of time is recognised as an interest expense.

(h) *Expenses recognition*

Expenses are accounted for in the profit or loss on an accrual basis.

(i) *Significant areas of estimation uncertainty and critical judgements*

Information about significant areas of estimation uncertainty and critical judgements in applying accounting policies that have the most significant effect on the amounts recognised in the financial statements is included in the note where applicable.

Notes to and forming part of the financial statements
for the year ended 31 December 2024

4. Application of new and revised International Financial Reporting Standards (IFRSs)

(i) **Standards, Amendments to published Standards and Interpretations effective in the reporting period**

In the current year, the Foundation has applied a number of amendments to IFRS Accounting Standards issued by the International Accounting Standards Board (IASB) that are mandatorily effective for an accounting period that begins on or after 1 January 2024. Their adoption has not had any material impact on the disclosures or on the amount reported in these financial statements.

IFRS 17. Amendments to IAS 1 Presentation of Financial Statements and IFRS Practice Statement 2

Making Materiality Judgements—Disclosure of Accounting Policies

The Foundation has adopted the amendments to IAS 1 for the first time in the current year. The amendments change the requirements in IAS 1 with regard to disclosure of accounting policies. The amendments replace all instances of the term ‘significant accounting policies’ with ‘material accounting policy information’. Accounting policy information is material if, when considered together with other information included in an entity’s financial statements, it can reasonably be expected to influence decisions that the primary users of general purpose financial statements make on the basis of those financial statements. The supporting paragraphs in IAS 1 are also amended to clarify that accounting policy information that relates to immaterial transactions, other events or conditions is immaterial and need not be disclosed. Accounting policy information may be material because of the nature of the related transactions, other events or conditions, even if the amounts are immaterial. However, not all accounting policy information relating to material transactions, other events or conditions is itself material. The IASB has also developed guidance and examples to explain and demonstrate the application of the ‘four-step materiality process’ described in IFRS Practice Statement 2.

Amendments to IAS 12 Income Taxes—Deferred Tax related to Assets and Liabilities arising from a Single Transaction.

The Foundation has adopted the amendments to IAS 12 for the first time in the current year. The amendments introduce a further exception from the initial recognition exemption. Under the amendments, an entity does not apply the initial recognition exemption for transactions that give rise to equal taxable and deductible temporary differences. Depending on the applicable tax law, equal taxable and deductible temporary differences may arise on initial recognition of an asset and liability in a transaction that is not a business combination and affects neither accounting profit nor taxable profit. Following the amendments to IAS 12, an entity is required to recognise the related deferred tax asset and liability, with the recognition of any deferred tax asset being subject to the recoverability criteria in IAS 12.

Notes to and forming part of the financial statements
for the year ended 31 December 2024

Notes to and forming part of the financial statements
for the year ended 31 December 2024

4. Application of new and revised International Financial Reporting Standards (IFRSs)

5. Determination of fair values

(i) Standards, Amendments to published Standards and Interpretations effective in the reporting period (Continued)

A number of the Foundation’s accounting policies and disclosures required the determination of fair value for financial assets and liabilities. Fair values have been determined for measurement and/or disclosure purposes based on the following methods. Where applicable, further information about the assumption made in determining fair values is disclosed in the notes specific to that asset or liability.

Amendments to IAS 8 Accounting Policies, Changes in Accounting Estimates and Errors—
Definition of Accounting Estimates

Other receivables

The Foundation has adopted the amendments to IAS 8 for the first time in the current year. The amendments replace the definition of a change in accounting estimates with a definition of accounting estimates. Under the new definition, accounting estimates are “monetary amounts in financial statements that are subject to measurement uncertainty. The definition of a change in accounting estimates was deleted.

The fair value of other receivables is estimated as the present value of future cash flows, discounted at the market rate of interest at the measurement date. Fair value for short-term receivables with no stated interest rate are measured at the original invoice amount if the effect of discounting is immaterial. Fair value is determined at initial recognition and, for disclosure purposes, at each annual reporting date.

(ii) New and revised IFRSs in issue but not yet effective

6. Revenue

At the date of authorisation of these financial statements, the Foundation has not applied the following new and revised IFRS Accounting Standards that have been issued but are not yet effective:

Amendments to IFRS 10 and IAS 28 <i>Sale or Contribution of Assets between an Investor and its Associate or Joint Venture</i>	The effective date of the amendments has yet to be set by the IASB; however, earlier application of the amendments is permitted.
Amendments to IAS 1 <i>Classification of Liabilities as Current or Non-current</i>	The amendments are applied retrospectively for annual periods beginning on or after 1 January 2024, with early application permitted.
Amendments to IAS 1 <i>Non-current Liabilities with Covenants</i>	The amendments are applied retrospectively for annual reporting periods beginning on or after 1 January 2024. Earlier application of the amendments is permitted.
Amendments to IAS 7 and IFRS 7 <i>Supplier Finance Arrangements</i>	The amendments, which contain specific transition reliefs for the first annual reporting period in which an entity applies the amendments, are applicable for annual reporting periods beginning on or after 1 January 2024. Earlier application is permitted.
Amendments to IFRS 16 <i>Lease Liability in a Sale and Leaseback</i>	The amendments are effective for annual reporting periods beginning on or after 1 January 2024. Earlier application is permitted.

	2024 USD
Grant from BWF	884,946
	884,946

7. Cost of sales

	2024 USD
BWF expenses	8,269
CCHR	126,277
Equipment	16,258
Marketing and Communication	19,464
National TO	14,135
Other Grants	6,465
Para Badminton	50,384
Players Development	72,733
Program cost	180,002
Tournament Development	77,966
TUC Grant	23,048
Umpire Development	16,020
	611,021

The Council Members anticipate that these IFRS’s will be applied on their effective dates in future years. The Council Members have not yet had an opportunity to consider the potential impact of the application of these amendments.

Notes to and forming part of the financial statements
for the year ended 31 December 2024

8. Administration expenses

	2024 USD
Advetising and Promotion	6,576
AGM expenses	43,317
Audit and Accounting expenses	6,589
Bank charges	10,751
Council expenses	13,800
Depreciation	1,297
Legal and Professional fees	30,926
Licences and subscription	8,516
Administration cost	12,063
Payroll expenses	66,151
Rent	5,319
Travel and Accommodation expenses	35,186
Exchange loss	7
	<u>240,498</u>

9. Property, plant and equipment

	Furniture & Fittings USD	Computer USD	Total USD
<u>Cost</u>			
At 01 January 2024	-	-	-
Additions	5,569	2,960	8,529
At 31 December 2024	<u>5,569</u>	<u>2,960</u>	<u>8,528</u>
<u>Depreciation</u>			
At 01 January 2024	-	-	-
Charge for the year	(557)	(740)	(1,297)
At 31 December 2024	<u>(557)</u>	<u>(740)</u>	<u>(1,297)</u>
<u>Net Book Value</u>			
At 31 December 2024	<u>5,012</u>	<u>2,220</u>	<u>7,232</u>

Notes to and forming part of the financial statements
for the year ended 31 December 2024

10. Other receivables

	2024 USD
Other receivables	12,685
	<u>12,685</u>

The carrying amounts of other receivables approximate their fair values.

The ageing analysis of these other receivables is as follows:

	2024 USD
<u>At 31 December 2024</u>	
Current	<u>12,685</u>

The carrying amounts of the Foundation's other receivables are denominated as follows:

	2024 USD
USD	<u>12,685</u>
	<u>12,685</u>

11. Cash and cash equivalents

	2024 USD
Cash at bank	101,139
Cash in hand	<u>2,150</u>
Cash and cash equivalents in the statement of cash flows	<u>103,289</u>

12. Trade and other payables

	2024 USD
Other payables and accruals	<u>89,779</u>
	<u>89,779</u>

Notes to and forming part of the financial statements
for the year ended 31 December 2024

13. Financial instruments – Fair values and risk management

Fair value

(a) Accounting classifications and fair values

The following table shows the carrying amounts and fair values of financial assets and financial liabilities. It does not include fair value information for financial assets and financial liabilities not measured at fair value if the carrying amount is a reasonable approximation of fair value.

31 December 2024	Carrying amounts		Fair Value			
	Loans and receivables	Other financial liabilities	Total		Level 3	
	USD	USD	USD	USD	USD	USD
<u>Financial assets not measured at fair value</u>						
Other receivables	12,685	-	12,685	-	-	12,685
Cash and cash equivalents	103,289	-	103,289	-	-	103,289
	115,974	-	115,974	-	-	115,974
<u>Financial liabilities not measured at fair value</u>						
Other payables and accruals	-	89,779	89,779	-	-	89,779
	-	89,779	89,779	-	-	89,779

Notes to and forming part of the financial statements
for the year ended 31 December 2024

13. Financial instruments – Fair values and risk management (Continued)

(b) Financial risk management

Overview

The Foundation has exposure to the following risks from its use of financial instruments:

- credit risk
- market risk
- liquidity risk

This note presents information about the Foundation’s exposure to each of the above risks, Foundation’s objectives, policies and processes for measuring and managing risk, and the Foundation’s management of capital. Further quantitative disclosures are included throughout these financial statements.

Risk management framework

The Council Members of the Foundation has overall responsibility for the establishment and oversight of the Foundation’s risk management framework.

The Foundation’s risk management policies are established to identify and analyse the risks faced by the Foundation, to set appropriate risk limits and controls, and to monitor risks and adherence to limits. Risk management policies and systems are reviewed regularly to reflect changes in market conditions and the Foundation’s activities.

Credit risk

Credit risk is the risk of financial loss to the Foundation if a customer or counterparty to a financial instrument fails to meet its contractual obligations and arises principally from the Foundation’s receivables from customers.

The carrying amount of financial assets represents the maximum credit exposure.

Other receivables

The Foundation’s exposure to credit risk is influenced mainly by the individual characteristics of each customer. The demographics of the Foundation’s customer base, including the default risk of the industry and country in which customers operate, have less of an influence on credit risk. The Foundation establishes an allowance for impairment that represents its estimate of incurred losses in respect of other receivables. The main components of this allowance are a specific loss component that relates to individually significant exposures, and a collective loss component established for groups of similar assets in respect of losses that have been incurred but not yet identified. The collective loss allowance is determined based on historical data of payment statistics for similar financial assets.

Notes to and forming part of the financial statements
for the year ended 31 December 2024

13. Financial instruments – Fair values and risk management (Continued)

(a) Financial risk management

- Exposure to credit risk

The carrying amount of financial assets represents the maximum credit exposure. The maximum exposure to credit risk at the reporting date was:

	2024 USD
Other receivables	12,685
Cash and cash equivalents	103,289
	<u>115,974</u>

The ageing of other receivables at the reporting date was:

	Gross 2024 USD	Impairment 2024 USD	Carrying Value 2024 USD
Current	12,685	-	12,685
3 to 6 months	-	-	-
Over 6 months	-	-	-
	<u>12,685</u>	<u>-</u>	<u>12,685</u>

Notes to and forming part of the financial statements
for the year ended 31 December 2024

13. Financial instruments – Fair values and risk management (Continued)

(a) Financial risk management (Continued)

Other receivables

The Foundation’s exposure to credit risk is mainly influenced by the individual characteristics of each customer. The demographics of the Foundation’s customer base, including the default risk of the industry and country, in which customers operate, has less of an influence on credit risk.

Management has established a credit policy under which each new customer is analysed individually for creditworthiness before the Foundation’s standard payment and delivery terms and conditions are offered. The Foundation’s review includes external ratings, when available and in some cases bank reference.

The Foundation’s customers have been transacting with the Foundation for many years, and no impairment loss has been recognised against the customers. In monitoring customers credit risk, customers are grouped according to their credit risk characteristics, including whether they are individual or legal entity, whether they are wholesale, retail or end-user customer, geographic location, industry, aging profile, maturity, and existence of previous financial difficulties.

Cash and Cash Equivalents

The Foundation held cash and cash equivalents of **USD 103,289** which represents the maximum credit exposure on these assets. The cash held with banks, which are high rated.

Liquidity risk

Liquidity risk is the risk that the Foundation will not be able to meet its financial obligations as they fall due. The Foundation’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 Foundation’s reputation.

Typically, the Foundation ensures that it has sufficient cash on demand to meet expected operational expenses for a period of 60 days, including the servicing of financial obligations; this excludes the potential impact of extreme circumstances that cannot reasonably be predicted.

The table below shows the Foundation’s financial liabilities into relevant maturity groupings based on the remaining period at the end of the reporting date to the contractual maturity date. The amounts disclosed in the table are the contractual undiscounted cash flows:

Notes to and forming part of the financial statements
for the year ended 31 December 2024

13. Financial instruments – Fair values and risk management (Continued)

(a) Financial risk management (Continued)

Liquidity risk (Continued)

The following are the contractual maturities of financial liabilities:

	Less than one year USD	Between 1 and 5 years USD	Over 5 years USD	Total USD
2024				
Other payables and accruals	89,779	-	-	89,779
	89,779	-	-	89,779

Market risk

Market risk is the risk that changes in market prices, such as foreign exchange rates and interest rates will affect the Foundation’s income or the value of its holdings of financial instruments. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimising the return.

Currency risk

Currency risk is the risk that the fair value of future cash flows of financial instrument will fluctuate because of changes in foreign exchange rate. The Foundation is exposed to currency risk on transactions that are denominated in a currency other than the functional currency. At the reporting date the Foundation had no significant exposure to currency risk.

14. Capital risk management

The Foundation’s objectives when managing capital are to safeguard the Foundation’s ability to continue as a going concern in order to provide to maintain the Beneficiaries’ rights, interests and/or benefits under the Foundation or in whose favour a power to distribute any Foundation Assets may be exercised.





ANNUAL REPORT

2024



**BADMINTON
CONFEDERATION
AFRICA**

Phone: +254 722 493147

Contact: @badmintonafrica.com

Website: badmintonafrica.com