INTERNATIONAL COUNCIL OF ARBITRATION FOR SPORT (ICAS)

2022 Annual Report and Financial Statements

July 2023
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Message from the ICAS President

I am particularly proud to have been at the helm of ICAS during 2022 which was arguably the most transformative year in the history of ICAS and CAS.

It was a great pleasure to see the building and renovation work at the Palais de Beaulieu conclude in the first quarter of 2022, as well as to see both the staff and the users of CAS enjoying the modern and state of the art premises. For the first time in its history, CAS has a dedicated, purpose-built, home that is adapted to its needs. ICAS had the pleasure of hosting the inauguration in June 2022 in the presence of officials from the sports and arbitration world, as well as from the authorities of Switzerland, the Canton de Vaud and the City of Lausanne. I repeat again here my thanks to the Canton and to the City of Lausanne for their full support from the very beginning to the end of this major step in the history of CAS.

Elsewhere, I oversaw amendments to the composition of ICAS which recognised the consistently high proportion of the CAS case load related to football disputes. ICAS voted to amend the wording of Article S4 of the Code of Sports-related Arbitration to increase its membership from 20 to 22. For the new four-year ICAS term 2023-2026, ASOIF, the umbrella body for summer international sports federations, has appointed three ICAS members to represent football’s governing body, FIFA, the leagues and the clubs, and a further ICAS member has been appointed to safeguard the interests of football’s players.

Another important transformation in 2022 was the evolution of the ICAS Legal Aid Commission into the ICAS Athletes’ Commission. This body is now composed solely of the ICAS members appointed to safeguard the interests of athletes and will have a broader mandate while at the same time managing the legal aid applications filed with the two legal aid funds, one dedicated to football cases and one to all other cases.

As usual, I was in regular contact with the ICAS members and the CAS Director General throughout the year. The ICAS Board met twice and the full ICAS also met twice. At its last meeting in December 2022, the composition of ICAS for the next four-year term 2023-2026 was established. I was humbled to be reappointed to ICAS by ANOC and honoured to be re-elected recently to serve as ICAS/CAS President for another term. I very much look forward to working with the members of ICAS, new and existing, over the next four years.

John Coates AC
President
International Council of Arbitration for Sport (ICAS)
Message from the CAS Director General

Reflecting on 2022, the first accomplishment that I must note is the completion of the works at the new CAS headquarters at the Palais de Beaulieu in Lausanne and the move to the new premises that took place in the Spring of 2022. I was deeply involved in the project and am proud of the result. Writing this message almost a year later, it has been a great satisfaction to see the staff take up their new quarters, to welcome CAS members and parties to arbitrations and mediations, as well as students and wider members of the sports and legal communities to educational events, in this superb CAS House.

Thanks to the governance of ICAS, the new headquarters and its improved facilities, and the recruitment of additional staff members, CAS continues to evolve and to offer enhanced services to its users. After difficult times due to the pandemic, the scene is set for faster turnaround times, more frequent communications, the increased publication of awards and jurisprudence, and the holding of more educational events.

A matter which influenced the CAS caseload in 2022 was the conflict in Ukraine and its consequences for Ukrainian, Russian and Belorussian athletes, clubs and teams. Over 20 procedures were initiated. The Court Office once again handled proportionally more proceedings related to football than to any other sport. The importance of football to the CAS case load was recognised by ICAS in 2022 and I welcome the actions undertaken by it to enhance its engagement with the football world.

Between 1 January and 31 December 2022, 830 procedures were registered with the CAS: 151 ordinary procedures, 644 appeal procedures, 15 Anti-Doping Division (ADD) procedures and 8 mediation procedures, as well as 12 ad hoc arbitrations.

The Olympic Winter Games Beijing 2022 again took place against a backdrop of covid-19 counter-measures and restrictions. The delegation of CAS arbitrators and staff that travelled to Beijing to operate the CAS Ad hoc Division lived and worked within the “Closed Loop” to operate the CAS Ad hoc Division for the Games, which functioned well logistically and delivered a number of important decisions. Other Ad hoc Divisions were held on a remote basis for the Commonwealth Games, for the FIBA Women’s Basketball World Cup, and for the FIFA World Cup.

A major administrative operation for the CAS in 2022 was the renewal of the CAS membership. At the conclusion of the four-year term 2019-2022, the ICAS Commission for CAS Membership reviewed the lists of CAS arbitrators and mediators and established new lists for the new four-year term 2023-2026.

I hope you enjoy reading this latest report.

Matthieu Reeb
Director General
Court of Arbitration for Sport (CAS)
The International Council of Arbitration for Sport (ICAS) is the governing body of the Court of Arbitration for Sport (CAS). It is a Swiss foundation of private law and of public interest. The ICAS is composed of 22 members.

The Court of Arbitration for Sport (CAS) operates under the aegis of ICAS and resolves sports-related legal disputes through arbitration and mediation. It is organised into three areas of activity: the CAS appeal and ordinary arbitration procedures, the Anti-Doping Division, which issues first-instance decisions in procedures related to doping matters, and mediation. Ad hoc structures for the Olympic Games and other major sports events are established by ICAS when required.
I. Overview

The International Council of Arbitration for Sport (ICAS) is the governing body of the Court of Arbitration for Sport (CAS). The purpose of ICAS is to facilitate the resolution of sports-related disputes through arbitration or mediation and to safeguard the independence of CAS and the rights of the parties. ICAS exercises the following functions:

- It adopts and amends the Code of Sports-related Arbitration;
- It elects from among its members for one or several renewable period(s) of four years:
  - the President;
  - three Vice-Presidents;
  - the President and Deputy President of the CAS Appeals Arbitration Division of the CAS;
  - the President and Deputy President of the CAS Ordinary Arbitration Division;
  - the President and Deputy President of the CAS Anti-Doping Division.
- It appoints the permanent commissions;
- It appoints the arbitrators who constitute the list of CAS arbitrators and the mediators who constitute the list of CAS mediators on the proposal of the CAS Membership Commission. It can also remove them from those lists;
- It resolves challenges to and the removal of arbitrators through its Challenge Commission, and performs any other functions identified in the Procedural Rules;
- It is responsible for the financing of and financial reporting by CAS. For such purpose, inter alia:
  - it receives and manages the funds allocated to its operations;
  - it approves the ICAS budget prepared by the CAS Court Office and the CAS Anti-Doping Division Office;
  - it approves the annual report and financial statements of ICAS prepared in accordance with the requirements of Swiss Law;
• It appoints the CAS Director General and may terminate her/his duties upon proposal of the President;
• It provides for regional or local, permanent or ad hoc arbitration, including at alternative hearing centres;
• It creates a legal aid fund to facilitate access to CAS arbitration for individuals without sufficient financial means and CAS legal aid guidelines for the operation of the funds, including a Legal Aid Commission to decide on requests for legal aid;
• It may take any other action which it deems necessary to protect the rights of the parties and to promote the settlement of sports-related disputes through arbitration and mediation.

The ICAS Statutes can be consulted here.

II. Structure

ICAS is composed of twenty-two members; six of which are elected to the Board.

• Six members are appointed by the International Federations (IFs). Five of these members are appointed by the Association of Summer Olympic IFs (ASOIF), from within or outside its membership; and one member is appointed by the Association of the Winter Olympic IFs (AIOWF), from within or outside its membership;
• Four members are appointed by the Association of the National Olympic Committees (ANOC), from within or outside its membership;
• Four members are appointed by the International Olympic Committee (IOC), from within or outside its membership;
• Four members are appointed by the fourteen members of ICAS listed above, after appropriate consultation, with a view to safeguarding the interests of the athletes;
• Four members are appointed by the eighteen members of ICAS listed above and are independent of the bodies designating the other members of the ICAS.

The CAS Director General takes part in ICAS decision-making and discussions with a consultative voice and acts as Secretary to ICAS.
III. ICAS Composition 2019-2022 (status as at 31 December 2022)

**ICAS BOARD**

- **CORINNE SCHMIDHAUSER**
  - President – Appeals Division
  - SUI (AIOWF)

- **ELISABETH STEINER**
  - Vice President & Dep. President – Appeals Division
  - AUT (IOC)

- **JOHN COATES AC**
  - President
  - AUS (ANOC)

- **MICHAEL LENARD OLY**
  - Vice President
  - USA (Athlete)

- **CAROLE MALINVAUD**
  - President – Ordinary Division
  - FRA (Independent)

- **ABDULLAH AL-HAYYAN**
  - ICAS Member
  - KUW (ANOC)

- **ANTONIO F. ARIMANY**
  - ICAS Member
  - ESP (ASOIF)

- **MOYA DODD**
  - ICAS Member
  - AUS (Athlete)

- **IVO EUSEBIO**
  - President – Anti-Doping Division
  - SUI (Independent)

- **EMILIO GARCÍA SILVERO**
  - ICAS Member
  - ESP (ASOIF)

- **ELLEN GRACIE-NORTHFLEET**
  - ICAS Member
  - BRA (Independent)

- **MONIQUE JAMETTI**
  - ICAS Member
  - SUI (Independent)

- **SILJA KANERVA**
  - ICAS Member
  - FIN (Athlete)

- **YVONNE MOKGORO**
  - ICAS Member
  - RSA (IOC)

- **GIULIO NAPOLITANO**
  - Dep. President – Ordinary Division
  - ITA (ANOC)

- **MIKAEL RENTSCH**
  - ICAS Member
  - SWE-SUI (ASOIF)

- **DAVID W. RIVKIN**
  - Dep. President – Anti-Doping Division
  - USA (ANOC)

- **PATRICK ROBINSON**
  - ICAS Member
  - JAM (IOC)

- **TRICIA SMITH**
  - ICAS Member
  - CAN (Athlete)

- **HANQIN XUE**
  - ICAS Member
  - CHN (IOC)
IV. Division Presidents

a. President/Deputy President Appeals Arbitration Division

The President of the Appeals Arbitration Division presides over the Appeals Arbitration Division of the CAS. The role primarily involves issuing orders on procedural matters and appointing CAS arbitrators as Panel Presidents and Sole Arbitrators, or as arbitrators where a party has failed to nominate an arbitrator.

For the period 2019-2022:
President of the Appeals Arbitration Division: Ms Corinne Schmidhauser
Deputy President of the Appeals Arbitration Division: Dr Elisabeth Steiner

b. President/Deputy President Ordinary Arbitration Division

The President of the Ordinary Arbitration Division presides over the Ordinary Arbitration Division of the CAS. The role primarily involves issuing orders on procedural matters and appointing CAS arbitrators as Panel Presidents and Sole Arbitrators, in accordance with the arbitration rules set out in the Code of Sports-related Arbitration.

For the period 2019-2022:
President of the Ordinary Arbitration Division: Ms Carole Malinvaud
Deputy President of the Ordinary Arbitration Division: Prof. Giulio Napolitano

c. President/Deputy President Anti-Doping Division

The President of the Anti-Doping Division presides over the Anti-Doping Division of the CAS. The role primarily involves appointing CAS arbitrators as Panel Presidents and Sole Arbitrators, in accordance with the arbitration rules applicable to the CAS Anti-Doping Division.

For the period 2019-2022:
President of the Anti-Doping Division: Mr Ivo Eusebio
Deputy President of the Anti-Doping Division: Mr David W. Rivkin

V. Commissions

a. Challenge Commission

The ICAS Challenge Commission resolves any petitions for challenge raised against CAS arbitrators. It is chaired by an independently-appointed member and composed of the three division presidents and the three deputy division presidents.

The President and Deputy President of the division in which a petition for challenge has been raised do not participate in its resolution.
Composition 2019-2022:
Chair: Justice Ellen Gracie Northfleet
Members:
President of the Appeals Arbitration Division: Ms Corinne Schmidhauser
President of the Ordinary Arbitration Division: Ms Carole Malinvaud
President of the Anti-Doping Division: Mr Ivo Eusebio
Deputy-President of the Appeals Arbitration Division: Dr Elisabeth Steiner
Deputy-President of the Ordinary Arbitration Division: Prof. Giulio Napolitano
President of the Anti-Doping Division: Mr David W. Rivkin

b. Legal Aid Commission

The ICAS Legal Aid Commission considers all requests for legal aid filed in accordance with the CAS Legal Aid Guidelines. It is chaired by the ICAS President and composed of the four ICAS members nominated as athletes’ representatives.

Composition 2019-2022:
Chair: Mr John Coates AC
Members:
Athlete representative: Ms Tjasa Andrée-Proseč
Athlete representative: Ms Moya Dodd
Athlete representative: Mr Michael Lenard
Athlete representative: Ms Tricia Smith

In December 2022, ICAS voted to evolve the Legal Aid Commission into the ICAS Athletes’ Commission and to create a second legal aid fund for football matters called the Football Legal Aid Fund (FLAF).

c. Membership Commission

The ICAS Membership Commission reviews the lists of CAS arbitrators and mediators as well as the applications of potential new CAS members. It is chaired by an independently-appointed member and composed of the three division presidents, the three deputy division presidents and an athlete representative.

Composition 2019-2022:
Chair: Judge Monique Jametti
Members:
President of the Appeals Arbitration Division: Ms Corinne Schmidhauser
President of the Ordinary Arbitration Division: Ms Carole Malinvaud
President of the Anti-Doping Division: Mr Ivo Eusebio
Athlete representative: Ms Tricia Smith
The Court of Arbitration for Sport (CAS)

I. Introduction

Created in 1984, the Court of Arbitration for Sport, commonly referred to by its acronym “CAS”, provides dispute resolution services to the sports world. Since its creation, it has settled disputes involving athletes, coaches, federations, sponsors, agents, clubs, leagues and organizers of sports events from almost every country in the world through arbitration and mediation procedures.

All Olympic sports federations and many other international, continental and national federations confer jurisdiction to CAS to resolve their disputes.

II. Premises

The CAS was based at the Château de Béthusy in Lausanne, Switzerland, from 2005 until 2022. A second office in Avenue de Rhodanie, Lausanne, Switzerland housed the Anti-Doping Division from 2019-2022. In 2022, CAS moved to new purpose-built premises at the Palais de Beaulieu in Lausanne, Switzerland.

III. Areas of operation

a). Director General

The CAS Director General is the link between ICAS, the Court Office and the Finance and Administration team. The Director General manages the day to day operations at the CAS Court Office and is responsible for public relations and communications.

b). Finance & Administration

The CAS Finance and Administration Director is responsible for finance, HR and facilities management.
c). Court Office – Arbitration Services

The Head of CAS Arbitration Services and a team of legal counsels, clerks and secretaries work on the appeal and ordinary arbitration procedures.

d). Court Office – Mediation Services

CAS mediation procedures are overseen by the Head of CAS Mediation Services.

e). Court Office – Scientific Department

The Head of the Scientific Department manages a team of legal counsels who maintain the CAS jurisprudence database, conduct legal research and share knowledge at seminars and events.
The CAS Ad Hoc Divisions

I. Overview
II. Ad Hoc Divisions in 2022

I. Overview

Since 1996, ICAS has created a temporary division for each edition of the Olympic Games in order to provide Games participants with access to a free of charge dispute resolution service on the site of the Games that allows for the resolution of disputes within a timeframe compatible with the competition schedule. Similar structures have been created by ICAS for other sports events such as the Commonwealth Games, the UEFA European Championship, the FIFA World Cup and the Asian Games.

The procedural rules applicable to the CAS Ad Hoc Division are available on the CAS website: https://www.tas-cas.org/en/arbitration/ad-hoc-division.html

II. Ad Hoc Divisions in 2022

2022 Beijing Olympic Winter Games

From 25 January 2022 until 20 February 2022, the CAS Ad Hoc Division for the 2022 Beijing Olympic Winter Games operated from a temporary office in Beijing, situated inside the Closed Loop area. The CAS delegation was composed as follows:

President: Mr Michael Lenard OLY, USA
Co-President: Ms Tjasa Andrée-Prosecen, Slovenia
Co-President: Ms Corinne Schmidhauser OLY, Switzerland

Arbitrators (in alphabetical order):

- Mr Xianyue Bai, P.R. China
- The Hon. Annabelle Bennett, Australia
- Mr Jeffrey G. Benz, USA
- Judge Vesna Bergant Rakočević, Slovenia
- Dr Maria A. Gwynn, Paraguay
- Mr Lars Hilliger, Denmark
- Mr Fabio Iudica, Italy
- Mr Jingzhou Tao, France
- Mr Alain Zahlan de Cayetti, France
11 ad hoc arbitration procedures were conducted by the delegation in Beijing, with hearings taking place by video-link, or in-person, for those within the Closed Loop, in compliance with the measures set out in the Games Playbook. The arbitral awards from the 2022 Beijing Olympic Winter Games are published in the CAS jurisprudence database.

Commonwealth Games, Birmingham, UK

An ad hoc division for the 2022 Commonwealth Games operated on a remote basis from the CAS Court Office in Lausanne from 27 July 2022 until 7 August 2022. One arbitration procedure was registered.

FIBA Women’s Basketball World Cup, Australia

An ad hoc division operated on a remote basis from the CAS Court Office in Lausanne from 22 September 2022 until 1 October 2022. No arbitration procedures were registered.

FIFA World Cup final round, Qatar

A remote ad hoc division operated from the CAS Court Office in Lausanne from 21 November 2022 until 18 December 2022. No arbitration procedures were registered.
The CAS Anti-Doping Division (CAS ADD)

I. Introduction

The CAS ADD simplifies anti-doping procedures for the International Federations (IFs) by providing for first-instance adjudication of doping matters by an independent authority composed of anti-doping specialists, a harmonization of decisions and principles, as well as reduced costs.

It first operated on a temporary basis at the Rio 2016 Olympic Games and the PyeongChang 2018 Olympic Winter Games, and became a permanent division of CAS in January 2019.

II. Court Office

The Anti-Doping Division is overseen on a daily basis by its Managing Counsel, assisted by the ADD secretariat.

III. CAS ADD Procedures

The CAS ADD conducts its procedures in accordance with the applicable anti-doping rules of the sports federations and/or bodies concerned and is tasked with establishing whether or not there has been a violation of the anti-doping rules, as well as deciding any sanction, if applicable, in accordance with the World Anti-Doping Agency (WADA) Code.

The arbitration rules applicable to the CAS ADD are published [here](#).

IV. Activity in 2022

The CAS ADD conducted 15 procedures in 2022.
Statistics

I. General Statistics
II. Evolution of the case load in the last 5 years
III. Language
IV. Subject
V. Challenges
VI. Legal Aid
VII. Swiss Federal Tribunal

I. General statistics

Here is the table with the cases submitted to the CAS since its creation. It is also published on its website:

<table>
<thead>
<tr>
<th>YEAR</th>
<th>Procédures ordinaires / Ordinary procedures</th>
<th>Procédures d'appel / Appeal Procedures</th>
<th>Procédures ad hoc / Ad hoc Procedures</th>
<th>Procédures Anti-Doping/ Anti-Doping Procedures</th>
<th>Procédures de médiation / Mediation Procedures</th>
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### Comments:

Prior to the entry into force of the Code of Sports-related Arbitration (22 November 1994) there were only ordinary arbitration procedures and advisory opinions. The consultation procedure was discontinued on 1 January 2011. The mediation procedure was created in 1999. The CAS Anti-doping Division was created for the period of the OG 2016 (Rio de Janeiro) and 2018 (Pyeongchang). It became permanent in 2019.

### II. Evolution of the case load in the last 5 years

In 2022, a total of 830 procedures were registered. Appeal arbitration procedures form the backbone of the CAS caseload and have significantly increased in number over the last five years.

<table>
<thead>
<tr>
<th>YEAR</th>
<th>Procédures ordinaires / Ordinary procedures</th>
<th>Procédures d'appel / Appeal Procedures</th>
<th>Procédures ad hoc / Ad hoc Procedures</th>
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<td>0</td>
<td>5</td>
<td>4</td>
<td>609</td>
<td></td>
</tr>
<tr>
<td>2020</td>
<td>129</td>
<td>811</td>
<td>0</td>
<td>8</td>
<td>9</td>
<td>957</td>
<td></td>
</tr>
<tr>
<td>2021</td>
<td>147</td>
<td>796</td>
<td>15</td>
<td>29</td>
<td>9</td>
<td>996</td>
<td></td>
</tr>
<tr>
<td>2022</td>
<td>151</td>
<td>644</td>
<td>12</td>
<td>15</td>
<td>8</td>
<td>830</td>
<td></td>
</tr>
<tr>
<td>TOTAL</td>
<td>1551</td>
<td>7721</td>
<td>161</td>
<td>75</td>
<td>105</td>
<td>82</td>
<td>9695</td>
</tr>
</tbody>
</table>
III. Language

In 2020, ICAS adopted Spanish as the third official language for CAS arbitrations (the other official languages being English and French).

With the agreement of the parties and the Arbitral Panel, CAS arbitrations can be conducted in other languages. In 2022, a small number of arbitrations were conducted in Italian and German.

IV. Subject

Of the 830 Ordinary and Appeal arbitration procedures registered by the CAS in 2022, the majority were related to employment-related contractual disputes:

<table>
<thead>
<tr>
<th>Contractual - General</th>
<th>133</th>
</tr>
</thead>
<tbody>
<tr>
<td>Contractual - Transfer (football)</td>
<td>37</td>
</tr>
<tr>
<td>Contractual - Employment-related</td>
<td>314</td>
</tr>
<tr>
<td>Training Compensation (football)</td>
<td>14</td>
</tr>
<tr>
<td>Solidarity Contribution (football)</td>
<td>1</td>
</tr>
<tr>
<td>Governance</td>
<td>38</td>
</tr>
<tr>
<td>Eligibility</td>
<td>63</td>
</tr>
<tr>
<td>Disciplinary</td>
<td>164</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>63</td>
</tr>
</tbody>
</table>
Drilling down into the 164 Ordinary and Appeal arbitration procedures related to disciplinary matters, the majority were related to doping:

![Bar chart showing the distribution of arbitration procedures by category]

**DOPING** 73

**OVERDUE PAYABLES (FOOTBALL)** 18

**ETHICS** 9

**MATCH-FIXING** 6

**OTHER** 58

V. Challenges

In the course of 2022, the ICAS Challenge Commission considered 7 petitions for challenge that had been filed by the parties to CAS arbitrations against CAS arbitrators. The ICAS Challenge Commission dismissed 5 petitions and ruled that 2 were inadmissible.

VI. Legal Aid

Of the 57 applications for legal aid assistance considered by the ICAS Legal Aid Commission in 2022, assistance was provided in over 2/3rds of cases.

<table>
<thead>
<tr>
<th>Fully Granted</th>
<th>Partially Granted</th>
<th>Denied</th>
</tr>
</thead>
<tbody>
<tr>
<td>13</td>
<td>22</td>
<td>22</td>
</tr>
</tbody>
</table>

VII. Swiss Federal Tribunal

In 2022, 27 appeals against CAS awards were filed at the Swiss Federal Tribunal (SFT). 22 were dismissed and 5 were withdrawn.

Main ground for appeal:
- Incorrect constitution of the arbitral tribunal: 3
- Lack of jurisdiction: 5
- Violation of the right to be heard: 14
- Violation of public policy: 1
- Other grounds: 4
The Foundation International Council of Arbitration for Sport (ICAS), domiciled in Lausanne, Switzerland, is a non-profit foundation which was established in Lausanne on 22 November 1994. It is governed by the rules of the Swiss Civil Code and overseen by the Autorité de surveillance LPP et des fondations de Suisse occidentale.

As a private foundation of public interest, the ICAS is exempted from the payment of taxes.

The financial statements 2022 were prepared in accordance with the commercial accounting provisions of the Swiss Code of Obligations (Articles 957 to 963b, in force since 1 January 2013) and were audited by PricewaterhouseCoopers SA (PWC). The financial statements 2022 were approved during the ICAS Meeting of May 2023.

The presentation currency and financial currency is the Swiss franc (CHF).

The financial statements 2022 attached to this document and are published in their entirety, as prepared by PWC.
## Balance sheet as at 31 December 2022

<table>
<thead>
<tr>
<th></th>
<th>Notes</th>
<th>2022</th>
<th>2021</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Assets</strong></td>
<td></td>
<td>CHF</td>
<td>CHF</td>
</tr>
<tr>
<td><strong>Current assets</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash and cash equivalents</td>
<td>26 357 830</td>
<td>20 113 290</td>
<td></td>
</tr>
<tr>
<td>Term investments</td>
<td>7 000 000</td>
<td>7 000 000</td>
<td></td>
</tr>
<tr>
<td>Trade and other receivables</td>
<td>721 379</td>
<td>10 064 099</td>
<td></td>
</tr>
<tr>
<td>Other current assets</td>
<td>699 341</td>
<td>620 851</td>
<td></td>
</tr>
<tr>
<td><strong>Total current assets</strong></td>
<td></td>
<td>36 778 550</td>
<td>37 798 240</td>
</tr>
<tr>
<td><strong>Non-current assets</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Property, plant and equipment</td>
<td>24 938 999</td>
<td>27 503 878</td>
<td></td>
</tr>
<tr>
<td><strong>Total assets</strong></td>
<td></td>
<td>61 717 549</td>
<td>65 302 118</td>
</tr>
<tr>
<td><strong>Liabilities</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Current liabilities</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Trade and other payables</td>
<td>5 073 991</td>
<td>3 783 247</td>
<td></td>
</tr>
<tr>
<td>Other current liabilities</td>
<td>26 532 762</td>
<td>25 591 591</td>
<td></td>
</tr>
<tr>
<td>Provisions</td>
<td>900 000</td>
<td>860 000</td>
<td></td>
</tr>
<tr>
<td><strong>Total current liabilities</strong></td>
<td></td>
<td>32 506 753</td>
<td>30 234 838</td>
</tr>
<tr>
<td><strong>Non-current liabilities</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Long term debts</td>
<td>20 450 000</td>
<td>13 500 000</td>
<td></td>
</tr>
<tr>
<td><strong>Total liabilities</strong></td>
<td></td>
<td>52 956 753</td>
<td>43 734 838</td>
</tr>
<tr>
<td><strong>Equity</strong></td>
<td>8</td>
<td>8 760 796</td>
<td>21 567 280</td>
</tr>
<tr>
<td><strong>Total liabilities and equity</strong></td>
<td></td>
<td>61 717 549</td>
<td>65 302 118</td>
</tr>
</tbody>
</table>

The notes 1 to 15 are an integral part of these financial statements.
## Income statement for the year ended 31 December 2022

<table>
<thead>
<tr>
<th>Notes</th>
<th>Accounts</th>
<th>Accounts</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>2022 CHF</td>
<td>2021 CHF</td>
</tr>
</tbody>
</table>

### Revenue

- Contribution of the Olympic Movement
- Contribution of the Olympic Movement for the CAS ADD
- Contribution of the FIFA
- Other contribution of Sports Bodies
- Contribution of the parties to the costs of proceedings
- Contribution of the parties to the costs of mediations
- Other income

Total revenue

### Operating expenses

- Expenses of arbitration
- Expenses of the CAS ADD
- Expenses of mediation
- Personnel expenses
- Servicing computer equipment and internet
- Rent and expenses
- Management costs
- CAS seminars
- CAS Ad Hoc Divisions
- Administrative costs
- Beaulieu costs
- Depreciation of property, plant and equipment
- Allocation to provision for free arbitration procedures
- Bad debt losses

Total operating expenses

### Surplus before financial income

Surplus before financial income

### Financial income (costs)

- Finance income (costs)
- Net foreign exchange profit (loss)

Total financial income (costs)

### Surplus for the year before extraordinary depreciation

Survplus for the year before extraordinary depreciation

### Extraordinary depreciation Beaulieu

Extraordinary depreciation Beaulieu

### (Loss) / Surplus for the year

(Loss) / Surplus for the year

---

The notes 1 to 15 are an integral part of these financial statements.
## Note 8
Changes in equity for the year ended 31 December 2022

<table>
<thead>
<tr>
<th></th>
<th>Capital</th>
<th>Reserve for legal aid</th>
<th>Reserve for building works</th>
<th>Retained earnings</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>CHF</td>
<td>CHF</td>
<td>CHF</td>
<td>CHF</td>
<td>CHF</td>
</tr>
<tr>
<td>Equity as at 1 December 2021</td>
<td>171 383</td>
<td>553 850</td>
<td>13 000 000</td>
<td>7 299 903</td>
<td>21 025 136</td>
</tr>
<tr>
<td>Surplus for the year</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>788 763</td>
</tr>
<tr>
<td>Total comprehensive income for the year</td>
<td>788 763</td>
<td>788 763</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Allocation to reserve for legal aid</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Use of the reserve for legal aid</td>
<td>-</td>
<td>(246 619)</td>
<td>-</td>
<td>-</td>
<td>(246 619)</td>
</tr>
<tr>
<td>Equity as at 31 December 2021</td>
<td>171 383</td>
<td>307 231</td>
<td>13 000 000</td>
<td>8 088 666</td>
<td>21 567 280</td>
</tr>
<tr>
<td>Loss for the year</td>
<td>-</td>
<td>-</td>
<td>(13 000 000)</td>
<td>493 111</td>
<td>(12 506 889)</td>
</tr>
<tr>
<td>Total comprehensive income for the year</td>
<td>(13 000 000)</td>
<td>493 111</td>
<td></td>
<td></td>
<td>(12 506 889)</td>
</tr>
<tr>
<td>Allocation to reserve for legal aid</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Use of the reserve for legal aid</td>
<td>-</td>
<td>(299 595)</td>
<td>-</td>
<td>-</td>
<td>(299 595)</td>
</tr>
<tr>
<td>Equity as at 31 December 2022</td>
<td>171 383</td>
<td>7 636</td>
<td>-</td>
<td>8 581 777</td>
<td>8 760 796</td>
</tr>
</tbody>
</table>

The notes 1 to 15 are an integral part of these financial statements.
Notes for the year ended 31 December 2022

1 General information

Foundation International Council for Sport Arbitration (ICAS), domiciled in Lausanne, Switzerland, is a non-profit Foundation which was established in Lausanne November 22, 1994 and is governed by the rules of the Swiss Civil Code.

The task of the ICAS is to facilitate the settlement of sports-related disputes through arbitration or mediation and to safeguard the independence of the Court Arbitration for Sport (CAS) and the rights of the parties. To this end, it looks after the administration and financing of the CAS.

The Court Arbitration for Sport (CAS) sets in operation Panels whose mission is to resolve by arbitration and/or mediation disputes referred in the field of sport, in conformity with the Procedural rules. To this end, the CAS attends to the constitution of Panels and the smooth running of the proceedings. It places the necessary infrastructure at the disposal of the parties.

2 Summary of significant accounting policies

These financial statements are approved by the Foundation Council of the ICAS and cannot be changed after approval. The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

2.1 Basis of presentation

These annual financial statements have been prepared in accordance with the commercial accounting provisions of the Swiss Code of Obligations (Articles 957 to 963b, in force since January 1, 2013). The main balance sheet and income statement items are accounted for as follows. The presentation currency and functional currency is the Swiss franc (CHF). Where necessary, comparative figures have been adjusted to conform with changes in presentation in the current year. There is no impact on earnings or equity.

2.2 Foreign currency translation

Revenues and expenses in foreign currencies are recognised at exchange rates prevailing at the dates of transactions. Gains and losses on the settlement of such transactions and from the translation of assets and liabilities denominated in foreign currencies are recognised in the income statement. The non-monetary items denominated in foreign currencies, which are valued at historical cost are translated using the exchange rates prevailing at the date of transaction.
2.3 Cash and cash equivalents

Cash and cash equivalents includes cash on hand and bank accounts freely available with original maturities of three months or less.

2.4 Term investments

Term investments are savings bank accounts with a fixed term of more than three months and up to twelve months.

2.5 Trade and other receivables

Trade and other receivables are recognised initially at fair value. They are subsequently measured at amortised cost. A provision for impairment of trade receivables is established when there is objective evidence that the ICAS will not be able to collect all amounts due.

2.6 Other current assets and liabilities

Other current assets and liabilities are recognised initially at fair value. Other current assets are prepaid expenses and accrued income with maturities less than twelve months. Other current liabilities are the advances of costs on paying procedures, the Court Office fees for procedures unopened and accrued liabilities with maturities less than twelve months.

2.7 Property, plant and equipment

Property, plant and equipment is stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Depreciation is calculated using the straight-line method based over their estimated useful lives as follows:

- Furniture and fixtures 5 years
- IT equipment 3 years
- Building 50 years

The assets’ residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, if there is an indication of a significant change since the last reporting date.

An asset’s carrying amount is written down immediately to its recoverable amount if the asset’s carrying amount is greater than its estimated recoverable amount. This reduction is an impairment loss which is recognised immediately in the income statement.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in the income statement.
2.8 Trade and other payables

Trade and other payables are recognised initially at fair value. They are subsequently measured at amortised cost.

2.9 Provisions

The provision for arbitration procedures without financial contribution from the parties is estimated at the end of each period of financial reporting. The ICAS estimates reliably the number of the arbitration procedures without financial contribution from the parties which are still open at the end of the period and assesses the probable costs that will have these procedures in the twelve months following the closing date. The variation of the provision is recognised in the income statement.

2.10 Revenue recognition

Annual contribution

The financial contributions of the Olympic Movement and Sport Bodies are recognised as income in the period in which they are due. The Convention concerning the constitution of the ICAS of 22 June 1994 provides in Article 3 that the Olympic Movement (IOC, ASOIF, AIWF and ANOC) undertakes mutually to provide to the ICAS funding for its activities and those of the CAS to the extent that will be determined by the ICAS. A similar agreement between FIFA and the ICAS provides that FIFA pays an annual financial contribution to the ICAS in order to ensure the financing of its activities and those of the CAS in the field of football.

Contribution of the parties to the costs of proceedings

The financial contribution of the parties to the costs of proceedings is recognised as income in the period during which the breakdown of costs for the procedure was established. It is only at such point that the revenue and costs can be reliably estimated. The Court Office fee from the parties is recognised as income at the time it is paid because the procedural rules (R64.1) provide that the court fee is retained.

Other income

Other income is recognised as income in the period in which it is due.

Financial income

Interest income is recognised using the effective interest method.

2.11 Income and capital taxes

The ICAS is income and capital taxes exempt by decision of 14 December 1994 from the Cantonal Tax Administration of the Canton of Vaud.
2.12 Leases

Leases in which all the risks and rewards of ownership have been effectively transferred to the Foundation are classified as finance leases. Finance leases are recognised at the date of the contract at the lower of the fair value of the leased property or, if it is lower, the present value of minimum lease payments.

Each lease payment is apportioned between the liability and finance charges using the effective interest method. Finances charges are recognised in the statement of activities in the lease period.

Leases in which a substantially all risks and rewards of ownership are retained by the lessor are classified as operating leases. Payments made under operating leases are charged to the income statement on a straight-line basis over the period of the lease. ICAS has not at the moment any finance lease.

3 Property, plant and equipment

<table>
<thead>
<tr>
<th></th>
<th>Computer</th>
<th>Equipment and furniture</th>
<th>Construction Beaulieu headquarters</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>CHF</td>
<td>CHF</td>
<td>CHF</td>
<td></td>
</tr>
<tr>
<td>Net carrying amount</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>at 1 January 2021</td>
<td>162 220</td>
<td>262 928</td>
<td>13 696 163</td>
<td>14 121 311</td>
</tr>
<tr>
<td>Acquisitions</td>
<td>-</td>
<td>-</td>
<td>12 653 858</td>
<td>13 463 677</td>
</tr>
<tr>
<td>Depreciation</td>
<td>(81 110)</td>
<td>-</td>
<td>-</td>
<td>(81 110)</td>
</tr>
<tr>
<td>Net carrying amount</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>at 31 December 2021</td>
<td>81 110</td>
<td>1 072 747</td>
<td>26 350 021</td>
<td>27 503 878</td>
</tr>
<tr>
<td>Costs</td>
<td>243 353</td>
<td>1 072 747</td>
<td>26 350 021</td>
<td>27 666 121</td>
</tr>
<tr>
<td>Accumulated depreciation</td>
<td>(162 243)</td>
<td>-</td>
<td>-</td>
<td>(162 243)</td>
</tr>
<tr>
<td>Net carrying amount</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>at 31 December 2022</td>
<td>81 110</td>
<td>1 072 747</td>
<td>26 350 021</td>
<td>24 938 999</td>
</tr>
<tr>
<td>Costs</td>
<td>266 802</td>
<td>2 635 374</td>
<td>35 288 025</td>
<td>38 190 201</td>
</tr>
<tr>
<td>Accumulated depreciation</td>
<td>(251 202)</td>
<td>-</td>
<td>(13 000 000)</td>
<td>(13 251 202)</td>
</tr>
<tr>
<td>Net carrying amount</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

An extraordinary depreciation of CHF 13 million was recognized in the period 2022 for the construction of the headquarters in Beaulieu. This depreciation corresponds to the amount of the reserve for building works in equity.
4 Other current liabilities

<table>
<thead>
<tr>
<th></th>
<th>2022</th>
<th>2021</th>
</tr>
</thead>
<tbody>
<tr>
<td>CHF</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Advances of costs on paying procedures</td>
<td>25 740 851</td>
<td>24 926 232</td>
</tr>
<tr>
<td>Court Office fees for procedures unopened</td>
<td>491 351</td>
<td>459 033</td>
</tr>
<tr>
<td>Accrued liabilities</td>
<td>300 560</td>
<td>206 326</td>
</tr>
<tr>
<td></td>
<td>26 532 762</td>
<td>25 591 591</td>
</tr>
</tbody>
</table>

5 Provisions

<table>
<thead>
<tr>
<th>Provision for arbitration procedures without financial contribution from parties</th>
<th>CHF</th>
</tr>
</thead>
<tbody>
<tr>
<td>Net carrying amount at 1 January 2021</td>
<td>800 000</td>
</tr>
<tr>
<td>Allocation of the year</td>
<td>60 000</td>
</tr>
<tr>
<td><strong>Net carrying amount at 31 December 2021</strong></td>
<td>860 000</td>
</tr>
<tr>
<td>Net carrying amount at 1 January 2022</td>
<td>860 000</td>
</tr>
<tr>
<td>Allocation of the year</td>
<td>40 000</td>
</tr>
<tr>
<td><strong>Net carrying amount at 31 December 2022</strong></td>
<td>900 000</td>
</tr>
</tbody>
</table>

Number of open procedures at 31 December 2022: 90 (at 31 December 2021: 86)

6 Long term debts

A mortgage loan of a maximum amount of CHF 19,000,000 has been granted. This loan is secured by a registered mortgage note in the amount of CHF 19,000,000 in first rank. At 31 December 2022, a credit amount of CHF 11,250,000 has been paid.

The Canton of Vaud has granted to the ICAS a cantonal loan based on the law on support for economic development (LADE) in the amount of CHF 10,000,000 without interest, over 25 years. This loan is guaranteed by a mortgage note for a maximum amount of CHF 10,000,000, in 2nd rank. At 31 December 2022, an amount of CHF 9,200,000 has been paid by the Canton of Vaud.

7 Pension obligations at 31 December 2022

At 31 December 2022, there was no debt against the occupational benefit plan.

8 Equity

The equity of ICAS is composed of the capital of the Foundation, the reserve for legal aid, the reserve for future building works and the retained earnings.
The reserve for legal aid is a legal aid fund to facilitate access to CAS arbitration for natural persons without sufficient financial means. The operation of the legal aid fund including criteria to access the funds is set out in the CAS legal aid guidelines.

9 Expenses of arbitration

<table>
<thead>
<tr>
<th></th>
<th>2022</th>
<th>2021</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>CHF</td>
<td>CHF</td>
</tr>
<tr>
<td>Fees for arbitrators</td>
<td>8 677 407</td>
<td>7 706 887</td>
</tr>
<tr>
<td>Fees for ad hoc clerks</td>
<td>435 902</td>
<td>563 040</td>
</tr>
<tr>
<td>Expenses of arbitrators</td>
<td>145 632</td>
<td>323 163</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>9 258 941</strong></td>
<td><strong>8 593 090</strong></td>
</tr>
</tbody>
</table>

10 Personnel expenses

<table>
<thead>
<tr>
<th></th>
<th>2022</th>
<th>2021</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>CHF</td>
<td>CHF</td>
</tr>
<tr>
<td>Salary costs and other charges of fixed staff</td>
<td>5 496 400</td>
<td>4 884 873</td>
</tr>
<tr>
<td>Social charges</td>
<td>1 670 146</td>
<td>1 464 292</td>
</tr>
<tr>
<td>CAS court office</td>
<td>234 694</td>
<td>200 867</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>7 401 240</strong></td>
<td><strong>6 550 032</strong></td>
</tr>
</tbody>
</table>

The number of employees was 48 at 31 December 2022 (42 at 31 December 2021).

11 Management costs

<table>
<thead>
<tr>
<th></th>
<th>2022</th>
<th>2021</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>CHF</td>
<td>CHF</td>
</tr>
<tr>
<td>Meetings of the ICAS</td>
<td>245 134</td>
<td>26 802</td>
</tr>
<tr>
<td>Decentralized offices</td>
<td>3 302</td>
<td>35 143</td>
</tr>
<tr>
<td>Expenses and indemnities ICAS Board &amp; Commissions</td>
<td>217 000</td>
<td>223 000</td>
</tr>
<tr>
<td>Inauguration of the new CAS headquarters</td>
<td>32 066</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>497 502</strong></td>
<td><strong>284 945</strong></td>
</tr>
</tbody>
</table>

12 Administrative costs

<table>
<thead>
<tr>
<th></th>
<th>2022</th>
<th>2021</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>CHF</td>
<td>CHF</td>
</tr>
<tr>
<td>Insurance charges</td>
<td>51 670</td>
<td>51 292</td>
</tr>
<tr>
<td>Fees for accounting</td>
<td>25 871</td>
<td>22 805</td>
</tr>
<tr>
<td>Postage / DHL</td>
<td>216 488</td>
<td>227 247</td>
</tr>
<tr>
<td>Other administrative costs</td>
<td>170 704</td>
<td>160 214</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>464 733</strong></td>
<td><strong>461 558</strong></td>
</tr>
</tbody>
</table>
13 Commitments

The future minimum lease payments receivable under non-cancellable operating leases are as follows:

<table>
<thead>
<tr>
<th>Operating leases commitments</th>
<th>2022</th>
<th>2021</th>
</tr>
</thead>
<tbody>
<tr>
<td>No later than 1 year</td>
<td>14 876</td>
<td>68 076</td>
</tr>
<tr>
<td>Later than 1 year and no later than 5 years</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Later than 5 years</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>

14 Related party transactions

The ICAS members are not employed by the ICAS. Eleven members receive indemnities for their activities as CAS President/Vice-Presidents, Divisions Presidents/deputies, Chairman of the Challenge Commission and Chairman of the Membership Commission. The ICAS covers all expenses related to the performance of their duties, in particular the travel, accommodation, meals and daily expense allowances. These expenditures are included in the section ‘Management costs’ in the income statement (Note 11).

15 Events after the end of the reporting date

There are no events after the end of the reporting date.
Foundation International Council of Arbitration for Sport (ICAS)
Lausanne

Report of the statutory auditor to the Foundation Council

on the financial statements 2022
Report of the statutory auditor
on the limited statutory examination to the Foundation Council of
Foundation International Council of Arbitration for Sport (ICAS)
Lausanne

As statutory auditor, we have examined the financial statements of Foundation International Council of Arbitration for Sport (ICAS) (pages 11 to 20), which comprise the balance sheet, income statement and notes, for the year ended 31 December 2022.

These financial statements are the responsibility of the CAS Court Office. Our responsibility is to perform a limited statutory examination on these financial statements. We confirm that we meet the licensing and independence requirements as stipulated by Swiss law.

We conducted our examination in accordance with the Swiss Standard on the Limited Statutory Examination. This standard requires that we plan and perform a limited statutory examination to identify material misstatements in the financial statements. A limited statutory examination consists primarily of inquiries of foundation personnel and analytical procedures as well as detailed tests of foundation documents as considered necessary in the circumstances. However, the testing of operational processes and the internal control system, as well as inquiries and further testing procedures to detect fraud or other legal violations, are not within the scope of this examination.

Based on our limited statutory examination, nothing has come to our attention that causes us to believe that the financial statements do not comply with Swiss law and the foundation’s deed and the internal regulations.

PricewaterhouseCoopers SA

Patrick Wagner
Licensed audit expert
Auditor in charge

Priscille Matthey

Lausanne, 9 May 2023