

CONSEIL INTERNATIONAL DE L'ARBITRAGE EN MATIÈRE DE SPORT  
INTERNATIONAL COUNCIL OF ARBITRATION FOR SPORT  
CONSEJO INTERNACIONAL DE ARBITRAJE DEL DEPORTE

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**INTERNATIONAL COUNCIL OF  
ARBITRATION FOR SPORT (ICAS)**

**2023 Annual Report and Financial Statements**



August 2024

## Contents

Message from the ICAS President .....	3
Message from the CAS Director General.....	4
Organizational Overview .....	5
The International Council of Arbitration for Sport (ICAS) .....	6
The Court of Arbitration for Sport (CAS).....	11
The CAS Ad Hoc Divisions .....	13
The CAS Anti-Doping Division (CAS ADD).....	15
Statistics .....	16
ICAS Financial Statements 2023.....	20

## Message from the ICAS President

It was a pleasure to start the new four-year term 2023-2026 by welcoming new colleagues to ICAS: *(in alphabetical order by surname)* Mr Louis Everard (Netherlands) Director of the Dutch Association of Professional Football Players and Board Member of FIFPro (nominated to safeguard the interest of athletes); Mr Dariusz Mioduski (Poland), Vice Chairman, European Clubs Association (nominated by ASOIF); Mr Kevin Plumb (UK) General Counsel, Premier League (nominated by ASOIF). The above-listed members were appointed at the end of 2022 in accordance with the revised Article S4 of the Code of Sports-related Arbitration, adopted in 2022, which provides for ICAS to be composed of 22 members instead of 20.

In addition, during the 58<sup>th</sup> ICAS Meeting, held at the CAS headquarters in May 2023, I had the honour of being re-elected to the position of ICAS/CAS President for the term 2023-2026. I am truly grateful to continue to work alongside such a talented and dedicated group of individuals and to continue representing CAS, an institution which is outstanding in its field.

During the same ICAS meeting, elections were also held for the positions of ICAS President, Vice President (3), and for the President and Vice President of the Appeal, Ordinary and Anti-Doping Divisions. The composition of the ICAS Commissions was also agreed and another new member, Ms Nicola Spirig (Switzerland), a jurist and former Olympic champion in triathlon (London 2012), was elected as an independently-appointed member of ICAS

to replace former member Judge Monique Jametti.

The final new member of ICAS appointed in the autumn of 2023 was Ms Dyalà Jiménez (Costa Rica), international arbitrator and former Minister of Foreign Trade for Costa Rica (2018-2020). Ms Jiménez was appointed to ICAS by the IOC to fill the vacancy in its quota after the resignation of Judge Patrick Robinson (Jamaica).

I am confident that with this new and broadly composed group for the 2023-2026 term featuring members from diverse legal and sports backgrounds, ICAS is in a strong position to continue overseeing and supporting the CAS administration and finances. In this regard, the introduction of the revised Guidelines on Legal Aid before the Court of Arbitration for Sport by the ICAS Athletes' Commission in February 2023 was a significant development, together with the inauguration of the new, separate Football Legal Aid Fund (FLAF). I was also particularly pleased to see the new Guidelines for the hearing of vulnerable witnesses and testifying parties drawn up by the ICAS Working Group on Human Rights implemented in December 2023.

I look forward to working with and supporting the ICAS members on further initiatives throughout the remainder of this term.



John Coates AC  
President  
International Council of  
Arbitration for Sport  
(ICAS)

## Message from the CAS Director General

The start of a new four-year cycle is always a moment to reflect on the progress achieved in the previous cycle and to prepare the ground for the next cycle. The term 2019-2022 covered four challenging years with a rapid increase in the number of procedures registered by CAS coinciding with the covid pandemic and the renovation works at the new CAS headquarters at the Palais de Beaulieu. The new term 2023-2026 is expected to be more stable and will serve to consolidate and build upon the significant progress made during the last cycle.

At the start of 2023, the lists of CAS arbitrators and mediators were reviewed by the ICAS Membership Commission and over 500 individuals were either appointed or reappointed for the term 2023-2026. In November 2023, an internal seminar attended by over 300 CAS members provided a valuable opportunity for the CAS members, new and old, to come together through insightful presentations, lively discussions, and exchange of ideas. Other education events were organised for external audiences and in collaboration with other sports arbitration bodies to ensure that CAS continues to share its knowledge and jurisprudence as widely as possible. CAS also continued to support the education of future arbitrators and sports lawyers by hosting the finals of the Sport Law Arbitration Moot (SLAM) in April 2023.

Between 1 January and 31 December 2023, 942 procedures were registered with the CAS and the milestone of 10,000 procedures was passed. In all, 213 ordinary procedures, 695 appeal procedures, 17 Anti-Doping Division (ADD) procedures and 17 mediation procedures were registered during 2023, representing an increase of 13% in the CAS caseload in comparison with 2022.

The CAS staff continued to settle into their new home at the Palais de Beaulieu during 2023 and it was a pleasure to welcome many new members of staff to the CAS team. The headcount on 31 December 2023 stood at 53, the highest it has ever been. In December 2023, together with RDR architects, we were pleased to learn that the renovation project for the new CAS premises had been awarded the prestigious “Prix Immobilier Romand 2023”.

In 2023, CAS had the honour of supporting the FIFA Women’s World Cup and the FIBA World Cup through remote ad hoc divisions, as well as through an onsite ad hoc division at the OCA 19<sup>th</sup> Asian Games. No procedures were registered for any of the ad hoc divisions, but many preliminary inquiries were received and handled by the CAS staff.

Technology continues to be at the heart of the institution and significant progress was made behind the scenes in 2023 to deliver the revised and improved jurisprudence database, e-filing platform and website at the end of 2024. But the big challenge in 2024 will be the Olympic Games in Paris in a very particular context. And for the first time in its history, both CAS Divisions (Ad hoc and Anti-doping) will be hosted by a real tribunal (Tribunal de Paris).

I hope you enjoy reading this latest report.



Matthieu Reeb  
Director General  
Court of Arbitration for  
Sport (CAS)

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## **Organizational Overview**

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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.

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## The International Council of Arbitration for Sport (ICAS)

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- I. Overview
- II. Structure
- III. Composition 2023-2026
- IV. Division Presidents:
  - a. President Appeals Arbitration Division
  - b. President Ordinary Arbitration Division
  - c. President Anti-Doping Arbitration Division
- V. Commissions
  - a. Challenge Commission
  - b. Legal Aid Commission
  - c. Membership Commission

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### 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 2023-2026 (status as at 31 December 2023)



**CORINNE  
SCHMIDHAUSER OLY**

President – Appeals Division  
SUI (AIOWF)



**ANTONIO F.  
ARIMANY**

Vice President  
ESP (ASOIF)



**ELISABETH  
STEINER**

V. 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)

#### ICAS BOARD



**ABDULLAH AL-  
HAYYAN**

ICAS Member  
KUW (ANOC)



**IVO EUSEBIO**

President – Anti-  
Doping Division  
SUI (Independent)



**LOUIS EVERARD**

ICAS Member  
NED (Athlete)



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



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



**DYALÁ JIMÉNEZ**

ICAS Member  
CRI (IOC)



**SILJA KANERVA OLY**

ICAS Member  
FIN (Athlete)



**DARIUSZ MIODUSKI**

ICAS Member  
POL (ASOIF)



**YVONNE MOKGORO**

ICAS Member  
RSA (IOC)



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



**KEVIN PLUMB**

ICAS Member  
GBR (ASOIF)



**MIKAEL RENTSCH**

ICAS Member  
SWE-SUI (ASOIF)



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



**TRICIA SMITH OLY**

ICAS Member  
CAN (Athlete)



**NICOLA SPIRIG OLY**

ICAS Member  
SUI (Independent)



**XUE HANQIN**

ICAS Member  
CHN (IOC)

#### ICAS MEMBERS



## **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 2023-2026:

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 2023-2026:

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 ADD arbitrators as Panel Presidents and Sole Arbitrators, in accordance with the arbitration rules applicable to the CAS Anti-Doping Division.

For the period 2023-2026:

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 2023-2026:

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. Athletes' Commission**

The ICAS Athletes' Commission, formerly the ICAS Legal Aid Commission, considers all requests for legal aid filed in accordance with the CAS Legal Aid Guidelines which were updated on 1 February 2023 further to the creation of the Football Legal Aid Fund (FLAF). It is composed of the four ICAS members nominated to represent the interests of athletes. The members of the commission appointed the chair.

Composition 2023-2026:

Chair: Mr Michael Lenard OLY

Members:

Athlete representative: Mr Louis Everard

Athlete representative: Ms Silja Kanerva OLY

Athlete representative: Mr Michael Lenard OLY

Athlete representative: Ms Tricia Smith OLY

## **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 2023-2026:

Chair: Mr Ivo Eusebio

Members:

President of the Appeals Arbitration Division: Ms Corinne Schmidhauser OLY

President of the Ordinary Arbitration Division: Ms Carole Malinvaud

President of the Anti-Doping Division: Mr Ivo Eusebio

Athlete representative: Ms Tricia Smith OLY

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## The Court of Arbitration for Sport (CAS)

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- I. Introduction
  - II. Premises
  - III. Areas of operation:
    - a.) Director General
    - b.) Finance & administration
    - c.) Court Office – Arbitration Services
    - d.) Court Office – Mediation Services
    - e.) Court Office – Scientific Department
- 

### **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 the 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 also 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**

Appeal and ordinary arbitration procedures are overseen by the Head of CAS Arbitration Services and a team of legal counsels, clerks, and secretaries.

**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.

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## The CAS Ad Hoc Divisions

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- I. Overview
  - II. Ad Hoc Divisions in 2023
- 

### 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 2023

2023 FIFA Womens' World Cup, Australia/New Zealand

An ad hoc division for the 2023 FIFA Womens' World Cup operated on a remote basis from the CAS Court Office in Lausanne from 20 July 2023 until 20 August 2023. No arbitration procedures were registered.

FIBA Basketball World Cup, Phillipines / Japan / Indonesia

An ad hoc division operated on a remote basis from the CAS Court Office in Lausanne from 25 August 2023 until 10 September 2023. No arbitration procedures were registered.

19th Asian Games, Hangzhou, China

From 23 September 2023 until 8 October 2023, the CAS Ad Hoc Division for the 19th Asian Games operated from a temporary office in Hangzhou, China. The CAS delegation was composed as follows:

President: Mr Michael Lenard OLY, USA

Arbitrators (in alphabetical order):

- Mr Jeffrey Benz, USA
- Dr Ghada Darwish, Qatar

- Dr Mingchao Fan, China
- Prof. Yoshihisa Hayakawa, Japan
- Prof. Peter Koh, Singapore
- Mr Anthony Lo Surdo SC, Australia

No arbitration procedures were registered.

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## The CAS Anti-Doping Division (CAS ADD)

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- I. Introduction
  - II. Court Office
  - III. Procedures
    - a. First Instance
    - b. Ad hoc ADD arbitrations
    - c. Activity in 2023
- 

### **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 with the assistance of 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 2023**

The CAS ADD conducted 17 procedures in 2023.

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## Statistics

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- 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](#):

YEAR	Procédures ordinaires / Ordinary procedures	Procédures d'appel / Appeal Procedures	Procédures <i>ad hoc</i> / <i>Ad hoc</i> Procedures	Procédures Anti-Doping / Anti-Doping Procedures	Procédures de médiation / Mediation Procedures	Procédures consultatives / Consultation Procedures	TOTAL
1986	1					1	2
1987	5					3	8
1988	3					9	12
1989	5					4	9
1990	7					6	13
1991	13					5	18
1992	19					6	25
1993	13					14	27
1994	10					7	17
1995	2	8	0			3	13
1996	4	10	6			1	21
1997	7	11	0			2	20
1998	4	33	5			3	45
1999	8	24	0		1	1	34
2000	5	55	15		0	1	76
2001	10	32	0		2	0	44
2002	9	66	8		1	3	87
2003	61	46	0		1	2	110
2004	9	252	10		2	0	273
2005	9	185	0		3	4	201
2006	17	175	12		3	0	207
2007	22	230	0		1	0	253
2008	26	276	9		4	2	317
2009	25	245	0		4	5	279



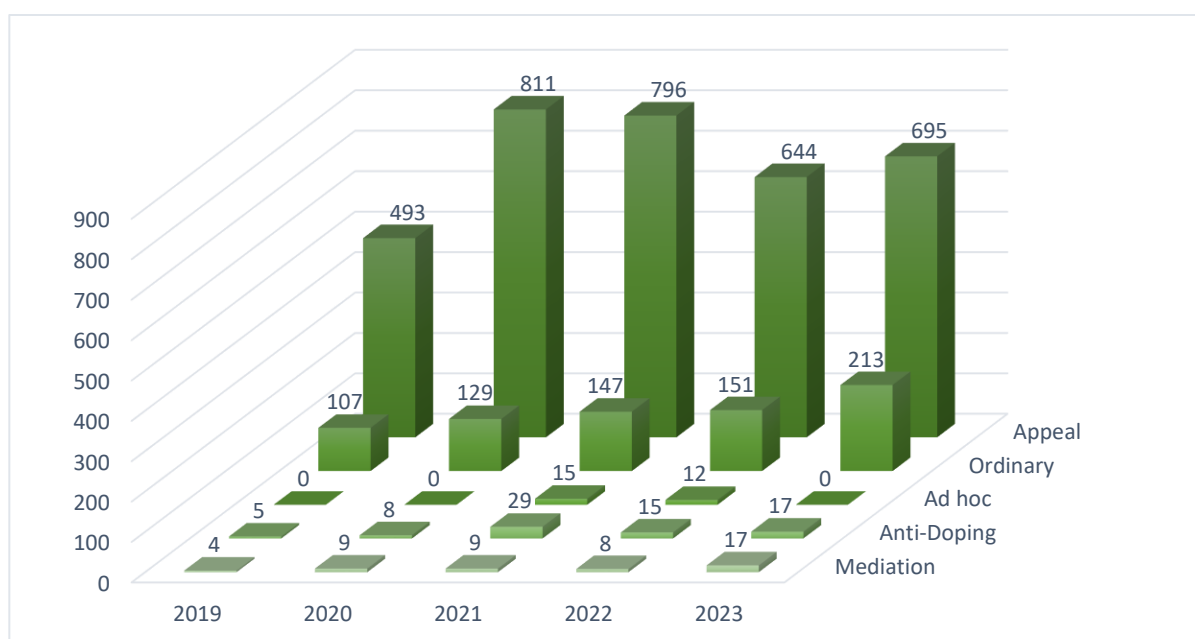
YEAR	Procédures ordinaires / Ordinary procedures	Procédures d'appel / Appeal Procedures	Procédures <i>ad hoc</i> / <i>Ad hoc</i> Procedures	Procédures Anti-Doping / Anti-Doping Procedures	Procédures de médiation / Mediation Procedures	Procédures consultatives / Consultation Procedures	TOTAL
2010	49	244	5		6	0	304
2011	71	294	0		1		366
2012	62	301	11		4		378
2013	58	349	0		4		411
2014	68	349	10		6		433
2015	88	410	0		3		501
2016	100	458	28	13	10		609
2017	111	461	0	0	12		584
2018	116	463	15	5	7		606
2019	107	493	0	5	4		609
2020	129	811	0	8	9		957
2021	147	796	15	29	9		996
2022	151	644	12	15	8		830
2023	213	695	0	17	17		942
<b>TOTAL</b>	<b>1764</b>	<b>8416</b>	<b>161</b>	<b>92</b>	<b>122</b>	<b>82</b>	<b>10637</b>

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.

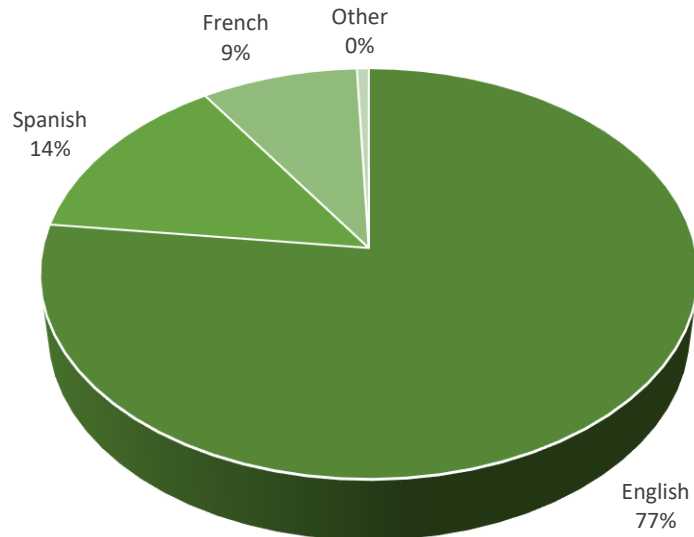
## II. Evolution of the case load in the last 5 years

A total of 942 procedures were registered in 2023. While appeal arbitration procedures continue to form the backbone of the CAS caseload there were noticeable increases in the number of ordinary and mediation procedures in 2023.



### III. Language

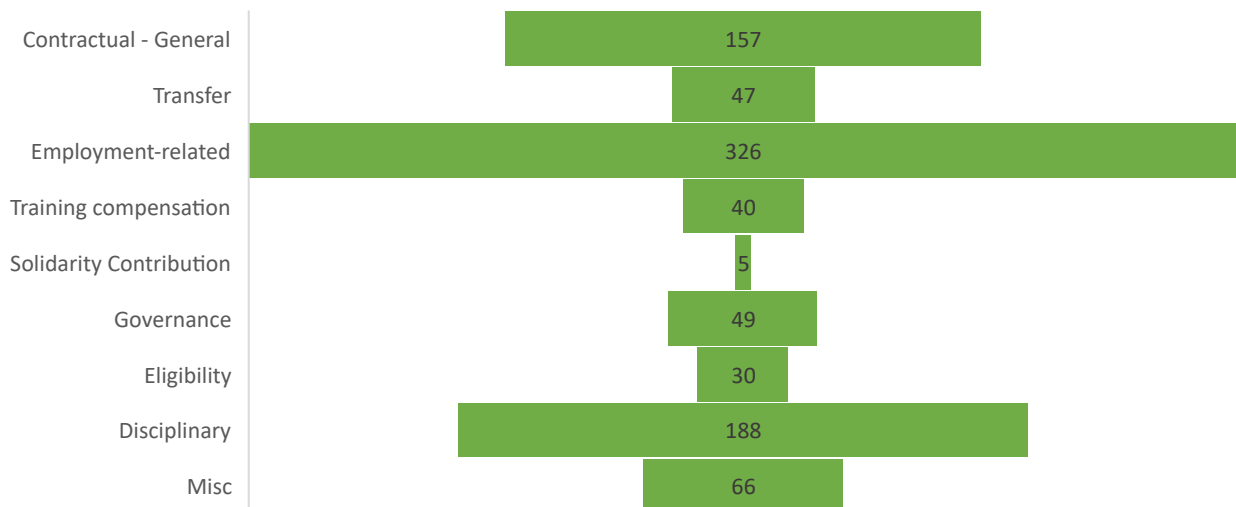
In 2020, ICAS adopted Spanish as the third official language for CAS arbitrations (the other official languages being English and French).



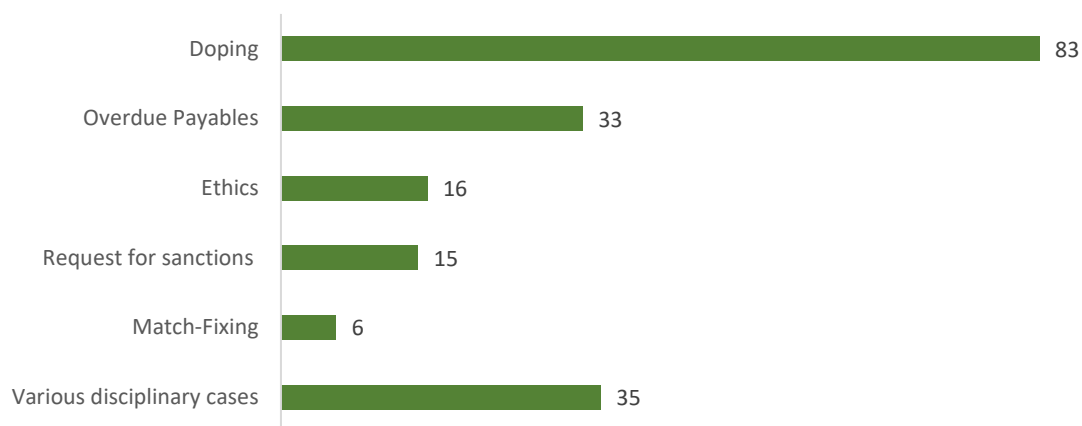
With the agreement of the parties and the Arbitral Panel, CAS arbitrations (ordinary and appeals procedures) can be conducted in other languages. In 2023, a very small number of arbitrations were conducted in Italian and German (Other).

### IV. Subject

Of the 908 Ordinary and Appeal arbitration procedures registered by the CAS in 2023, the majority were related to employment-related contractual disputes:



Drilling down into the 188 Ordinary and Appeal arbitration procedures related to disciplinary matters, the majority were related to doping:



## V. Challenges

In the course of 2023, the ICAS Challenge Commission considered 11 petitions for challenge filed by the parties to CAS arbitrations against CAS arbitrators. The ICAS Challenge Commission dismissed 10 petitions and ruled that 1 was inadmissible.

## VI. Legal Aid

Of the 68 applications for legal aid assistance considered by the ICAS Athlete Commission in 2023, assistance was provided in almost 2/3rds of cases.

Fully Granted	Partially Granted	Denied
29	14	25

## VII. Swiss Federal Tribunal

In 2023, 40 appeals against CAS awards were filed at the Swiss Federal Tribunal (SFT). 29 were dismissed, 1 was upheld, 8 were withdrawn and 2 are pending.

Main ground for appeal:

- Incorrect constitution of the arbitral tribunal: 3
- Lack of jurisdiction: 5
- Violation of the right to be heard: 15
- Violation of public policy: 5
- Other or unknown grounds: 12

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## ICAS Financial Statements 2023

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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 L.P.P 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 2023 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 2023 were approved during the ICAS Meeting of 28 May 2024.

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

The financial statements 2023 attached to this document are published as prepared by CAS and approved by PWC.



Foundation International Council of Arbitration for Sport (ICAS), Lausanne

Balance sheet as at 31 December 2023

	Notes	2023 CHF	2022 CHF
<b>Assets</b>			
<b>Current assets</b>			
Cash and cash equivalents		32 360 307	28 357 830
Term investments		2 000 000	7 000 000
Trade and other receivables		689 516	721 379
Other current assets		923 932	699 341
		<b>35 973 755</b>	<b>36 778 550</b>
<b>Non-current assets</b>			
Property, plant and equipment	3	25 273 820	24 938 999
		<b>25 273 820</b>	<b>24 938 999</b>
<b>Total assets</b>		<b>61 247 575</b>	<b>61 717 549</b>
<b>Liabilities</b>			
<b>Current liabilities</b>			
Trade and other payables		6 370 283	5 073 991
Other current liabilities	4	25 367 436	26 532 762
Provisions	5	740 000	900 000
		<b>32 477 719</b>	<b>32 506 753</b>
<b>Non-current liabilities</b>			
Long term debts	6	19 200 000	20 450 000
		<b>19 200 000</b>	<b>20 450 000</b>
<b>Total liabilities</b>		<b>51 677 719</b>	<b>52 956 753</b>
<b>Equity</b>	8	<b>9 569 856</b>	<b>8 760 796</b>
<b>Total liabilities and equity</b>		<b>61 247 575</b>	<b>61 717 549</b>

The notes 1 to 15 are an integral part of these financial statements.



Income statement for the year ended 31 December 2023

	Notes	Accounts 2023 CHF	Accounts 2022 CHF
<b>Revenue</b>			
Contribution of the Olympic Movement		7 500 000	7 500 000
Contribution of the Olympic Movement for the CAS ADD		258 655	271 454
Contribution of the FIFA		2 500 000	1 500 000
Other contribution of Sports Bodies		4 727	5 061
Contribution of the parties to the costs of proceedings		14 043 543	10 885 038
Contribution of the parties to the costs of mediations		23 667	14 628
Other income		35 698	21 664
<b>Total revenue</b>		<b>24 366 290</b>	<b>20 197 845</b>
<b>Operating expenses</b>			
Expenses of arbitration	9	12 007 029	9 258 941
Expenses of the CAS ADD		127 980	136 390
Expenses of mediation		17 900	12 477
Personnel expenses	10	8 026 653	7 401 240
Servicing computer equipment and internet		146 354	158 086
Mortgage interest		166 819	118 577
Property expenses		368 879	337 926
Management costs	11	399 965	497 502
CAS seminars		455 843	66 114
CAS Ad Hoc Divisions		49 939	409 362
Administrative costs	12	526 245	464 733
Beaulieu costs		4 821	98 675
Depreciation of property, plant and equipment		1 024 909	88 959
Allocation to provision for free arbitration procedures	5	(160 000)	40 000
Bad debt losses		175 290	504 041
<b>Total operating expenses</b>		<b>23 338 626</b>	<b>19 593 023</b>
<b>Surplus before financial income</b>		<b>1 027 664</b>	<b>604 822</b>
<b>Financial income (costs)</b>			
Finance income (costs)		206 207	(110 254)
Net foreign exchange profit (loss)		(16 472)	(1 457)
<b>Total financial income (costs)</b>		<b>189 735</b>	<b>(111 711)</b>
<b>Surplus for the year before extraordinary depreciation</b>		<b>1 217 399</b>	<b>493 111</b>
<b>Extraordinary depreciation Beaulieu</b>		-	<b>(13 000 000)</b>
<b>Surplus / (Loss) for the year</b>		<b>1 217 399</b>	<b>(12 506 889)</b>

The notes 1 to 15 are an integral part of these financial statements.



**Note 8**  
**Changes in equity for the year ended 31 December 2023**

	<b>Capital</b>	<b>Reserve for legal aid</b>	<b>Reserve for building works</b>	<b>Retained earnings</b>	<b>Total</b>
	CHF	CHF	CHF	CHF	CHF
<b>Equity as at 1 December 2022</b>	<b>171 383</b>	<b>307 231</b>	<b>13 000 000</b>	<b>8 088 666</b>	<b>21 567 280</b>
Loss for the year	-	-	(13 000 000)	493 111	<b>(12 506 889)</b>
<b>Total comprehensive income for the year</b>			<b>(13 000 000)</b>	<b>493 111</b>	<b>(12 506 889)</b>
Allocation to reserve for legal aid	-	-	-	-	-
Use of the reserve for legal aid	-	(299 595)	-	-	<b>(299 595)</b>
<b>Equity as at 31 December 2022</b>	<b>171 383</b>	<b>7 636</b>	-	<b>8 581 777</b>	<b>8 760 796</b>
Surplus for the year	-	-	-	1 217 399	<b>1 217 399</b>
<b>Total comprehensive income for the year</b>				<b>1 217 399</b>	<b>1 217 399</b>
Allocation to reserve for legal aid	-	200 000	-	(200 000)	-
Use of the reserve for legal aid	-	(408 339)	-	-	<b>(408 339)</b>
<b>Equity as at 31 December 2023</b>	<b>171 383</b>	<b>(200 703)</b>	-	<b>9 599 176</b>	<b>9 569 856</b>



## Notes for the year ended 31 December 2023

### 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 ICASA 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. Finance 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

	Computer Equipment	Equipment and furniture Beaulieu	Construction Beaulieu headquarters	Total
	CHF	CHF	CHF	
Net carrying amount				
at 1 January 2022	81 110	1 072 747	26 350 021	27 503 878
Acquisitions	23 449	1 562 627	8 938 004	10 524 080
Depreciation	(88 959)		(13 000 000)	(13 088 959)
<b>Net carrying amount at 31 December 2022</b>	<b>15 600</b>	<b>2 635 374</b>	<b>22 288 025</b>	<b>24 938 999</b>
<b>At 31 December 2022</b>				
Costs	266 802	2 635 374	35 288 025	38 190 201
Accumulated depreciation	(251 202)		(13 000 000)	(13 251 202)
<b>Net carrying amount</b>	<b>15 600</b>	<b>2 635 374</b>	<b>22 288 025</b>	<b>24 938 999</b>
Net carrying amount				
at 1 January 2023	15 600	2 635 374	22 288 025	24 938 999
Acquisitions	45 040		1 314 690	1 359 730
Depreciation	(22 820)	(527 374)	(474 715)	(1 024 909)
<b>Net carrying amount at 31 December 2023</b>	<b>37 820</b>	<b>2 108 000</b>	<b>23 128 000</b>	<b>25 273 820</b>
<b>At 31 December 2023</b>				
Costs	311 842	2 635 374	36 602 715	39 549 931
Accumulated depreciation	(274 022)	(527 374)	(13 474 715)	(14 276 111)
<b>Net carrying amount</b>	<b>37 820</b>	<b>2 108 000</b>	<b>23 128 000</b>	<b>25 273 820</b>

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

	<b>2023</b>	<b>2022</b>
	<b>CHF</b>	<b>CHF</b>
Advances of costs on paying procedures	24 256 280	25 740 851
Court Office fees for procedures unopened	547 926	491 351
Accrued liabilities	363 230	300 560
FIFA Football Legal Aid Fund (FLAF)	200 000	-
	<b><u>25 367 436</u></b>	<b><u>26 532 762</u></b>

#### 5 Provisions

	<b>Provision for arbitration procedures without financial contribution from parties</b>
	<b>CHF</b>
Net carrying amount at 1 January 2022	860 000
Allocation of the year	40 000
<b>Net carrying amount at 31 December 2022</b>	<b>900 000</b>
Net carrying amount at 1 January 2023	900 000
Dissolution of the year	(160 000)
<b>Net carrying amount at 31 December 2023</b>	<b>740 000</b>

Number of open procedures at 31 December 2023 ; 74 (at 31 December 2022 ; 90)

#### 6 Long term debts

A mortgage loan of a total amount of CHF 10,000,000 has been granted. This loan is secured by a registered mortgage note in the amount of CHF 19,000,000 in first rank.

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 9,200,000 without interest. This loan is guaranteed by a mortgage note for a maximum amount of CHF 10,000,000, in 2nd rank. A reimbursement of CHF 400,000 per year will be due from 2024 until 2046.

#### 7 Pension obligations at 31 December 2023

At 31 December 2023, 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

	<b>2023</b>	<b>2022</b>
	<b>CHF</b>	<b>CHF</b>
Fees for arbitrators	11 070 655	8 677 407
Fees for ad hoc clerks	586 065	435 902
Expenses of arbitrators	350 309	145 632
	<b>12 007 029</b>	<b>9 258 941</b>

## 10 Personnel expenses

	<b>2023</b>	<b>2022</b>
	<b>CHF</b>	<b>CHF</b>
Salary costs and other charges of fixed staff	6 047 525	5 496 400
Social charges	1 808 339	1 670 146
CAS court office	170 789	234 694
	<b>8 026 653</b>	<b>7 401 240</b>

The number of employees was 53 at 31 December 2023 (48 at 31 December 2022).

## 11 Management costs

	<b>2023</b>	<b>2022</b>
	<b>CHF</b>	<b>CHF</b>
Meetings of the ICAS	145 983	245 134
Meetings of the ICAS's Commissions	8 733	-
Decentralized offices	1 249	3 302
Expenses and indemnities ICAS Board & Commissions	244 000	217 000
Inauguration of the new CAS headquarters	-	32 066
	<b>399 965</b>	<b>497 502</b>

## 12 Administrative costs

	<b>2023</b>	<b>2022</b>
	<b>CHF</b>	<b>CHF</b>
Insurance charges	53 294	51 670
Fees for accounting	26 521	25 871
Postage / DHL	246 105	216 488
Other administrative costs	200 325	170 704
	<b>526 245</b>	<b>464 733</b>



### 13 Commitments

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

	2023	2022
Operating leases commitments	CHF	CHF
No later than 1 year	19 694	14 876
Later than 1 year and no later than 5 years	33 643	-
Later than 5 years	-	-
	<b>53 337</b>	<b>14 876</b>

### 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 2023

# 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 (balance sheet, income statement and notes) of Foundation International Council of Arbitration for Sport (ICAS) (pages 11 to 20) for the year ended 31 December 2023.

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

Licensed audit expert

Lausanne, 6 May 2024