President's Message

The Foundation and its Mission

Overview of Cases in 2022

Spotlight on the Foundation’s Activities

Key Developments in 2022

Partnerships/Collaboration

Communications

Moving Forward

Appendix

Appendix A – Overview of the Foundation’s Processes
Appendix B – Meet the Foundation’s Team (in 2022)
Appendix C – Members of the Foundation’s Disciplinary Commission and Appeal Tribunal (in 2022)
Appendix D – The Foundation’s 2022 Audited Financial Accounts
President’s Message

2022 was the Foundation’s fourth year of operation, marking the last of the founding Council’s first term. The Council and the staff remain as committed as ever to our mission. Only one of our Council members is moving on at the end of this term for professional reasons. Ivana Hong provided the crucial athletes’ viewpoint to the team in these initial years, and we are extremely grateful to her for her time and commitment. We are also thankful that Ivana has offered to continue to support our efforts moving forward, and we will be in touch as we also look to add new talent to our Council. Indeed, we foresee the need not only for a reliable perspective from an athlete and coach viewpoint, but we also consider that lived experience and human rights expertise will be increasingly important to guide our important work. We will therefore be looking at how to strengthen our team with these specialist skills and experience.

The increase in cases we have observed throughout the year deserves some observation and should not be understood simply to indicate an overall increase in ethical breaches. As we now know well, one of the greatest hurdles to meaningfully safeguarding participants in any sport is to first ensure awareness of the problem: this cannot happen unless affected individuals report initially. An increase in cases is therefore primarily a reflection of an increase in reporting: it does not necessarily follow that more abuse or ethical breaches are occurring than in the past. The mere existence of an independent reporting mechanism, coupled with growing awareness of the Foundation’s existence and services, may be enough to explain the growth in cases before us.

If this is the case, which is likely, it is positive news. Indeed, in the absence of the Foundation’s mechanism for reporting and investigation, it could be expected that many cases would simply not be adjudicated, and that a climate of impunity and lack of accountability would persist.

The Foundation’s work this year did not stop at the immediate facts reported to us. Our long-standing commitment to the gymnastics community is one of accountability: in other words, when an ethical breach is reported, our investigation and case prosecution is guided not only by the interests of the complainant, but rather by the need to protect all participants in the sport. This calls for a broad understanding of accountability. Awareness of abuse without corrective action is viewed by abuse victims as a form of complicity. There is an expectation that not only those who directly inflicted abuse are held responsible: those who were aware but did not take steps to intervene and mitigate damage, in particular those in positions of authority, should also be held accountable.

This final year of the Council’s first term has been important and reflective – one whose learnings and conclusions will inform the future of our work, which we continue with unwavering commitment to the global gymnastics community.

Micheline Calmy-Rey, President
The Foundation and its Mission

Following the USA Gymnastics abuse scandal, the need for an independent body to protect all participants in gymnastics became apparent. Thus, the Fédération Internationale de Gymnastique (FIG) established in December 2018 the Gymnastics Ethics Foundation (‘Foundation’ or ‘GEF’). Its core mission is to protect all participants in gymnastics from harassment and abuse, strengthen the accountability and good governance of the FIG and National Federations (NFs), and manage disciplinary proceedings. As such, the Foundation’s activities focus on the following three main areas: safeguarding, compliance and disciplinary.

Safeguarding
The Foundation’s Safeguarding Section aims to protect all participants in gymnastics, allowing any person to lodge a report of any acts of violence, harassment and/or abuse confidentially through the Foundation’s website, by phone or by e-mail.

Following receipt of a report, the Foundation carries out an initial assessment and opens a formal investigation, initiates disciplinary proceedings or closes the case depending on the outcome (see Appendix A for an overview of the process). With each case it receives, the Foundation is seeking to help improve National Federations’ safeguarding regulations, procedures and mechanisms.

Moreover, in order to ensure a healthier and safer environment in the sport, the Foundation has begun discussions with key stakeholders to put in place a strategic framework, Gymnasts 2028, which will aim to create a safer sport for all gymnasts.

Compliance
On the one hand, the Foundation oversees the FIG’s compliance with its own rules, policies and procedures, the IOC Code of Ethics, the World Anti-Doping Code and its International Standards. On the other hand, the Foundation also provides guidance and advice to the NFs to further improve governance and ensure compliance.

Disciplinary
The Foundation’s Disciplinary Section is composed of two disciplinary authorities: the Disciplinary Commission and the Appeal Tribunal (see Appendix C for member details).

Disciplinary proceedings may be initiated by the GEF Director before the Foundation’s Disciplinary Commission for alleged violations of FIG policies and procedures, in accordance with the FIG Code of Discipline. In the event of a conviction, the FIG is then responsible to ensure that any sanction imposed by the Disciplinary Commission is carried out.

In compliance with due process, the respondent may appeal against a decision of the Disciplinary Commission to the Foundation’s Appeal Tribunal. In turn, decisions rendered by the Appeal Tribunal may be appealed to the Court of Arbitration for Sport (CAS) based in Lausanne, Switzerland.
Overview of Cases in 2022

Operational since January 2019, the Foundation has, over the span of four years, dealt with 137 cases: 26 in 2019, 25 in 2020, 41 in 2021 and 45 in 2022. This trend of increasing cases is very likely to continue.

The year 2022 also marked an increase in the number of cases heard before the Appeal Tribunal with 3 appeals lodged.

<table>
<thead>
<tr>
<th>Month</th>
<th>Safeguarding</th>
<th>Compliance</th>
<th>Disciplinary</th>
</tr>
</thead>
<tbody>
<tr>
<td>January</td>
<td>1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>February</td>
<td>4</td>
<td>1</td>
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<td>March</td>
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<td>1</td>
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<td>April</td>
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<td>3</td>
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<tr>
<td>May</td>
<td>1</td>
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<tr>
<td>June</td>
<td>3</td>
<td>4</td>
<td>2</td>
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<tr>
<td>July</td>
<td>5</td>
<td></td>
<td>1</td>
</tr>
<tr>
<td>August</td>
<td>2</td>
<td>2</td>
<td>1</td>
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<tr>
<td>September</td>
<td>1</td>
<td>6</td>
<td>2</td>
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<tr>
<td>October</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>November</td>
<td>2</td>
<td>2</td>
<td></td>
</tr>
<tr>
<td>December</td>
<td>1</td>
<td></td>
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</tr>
<tr>
<td>Totals</td>
<td>20</td>
<td>18</td>
<td>7</td>
</tr>
<tr>
<td>Total cases</td>
<td></td>
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<td>45</td>
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</table>

Breakdown of the 20 safeguarding cases by nature of mistreatment

<table>
<thead>
<tr>
<th>Category</th>
<th>Number</th>
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</thead>
<tbody>
<tr>
<td>Sexual</td>
<td>3</td>
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<tr>
<td>Physical</td>
<td>6</td>
</tr>
<tr>
<td>Psychological</td>
<td>8</td>
</tr>
<tr>
<td>Discrimination</td>
<td>3</td>
</tr>
</tbody>
</table>

*Please note that safeguarding cases may include several forms of abuse.*
Spotlight on the Foundation’s Activities

At the end of December 2022, the Foundation had a total of 45 cases open. Of these, 27 related primarily to safeguarding, a significant increase from the previous year. Although the majority of safeguarding cases brought to the GEF largely concern psychological abuse, the Foundation also receives reports relating to sexual abuse, physical abuse and discrimination. Notably, however, most safeguarding cases include several forms of abuse. Likewise, it is important to highlight that it is not only gymnasts who are protected by the FIG Policy and Procedures for Safeguarding and Protecting Participants in Gymnastics, but all participants in the sport of gymnastics.

The rights and standards of behaviour expected of all participants in gymnastics is emphasized in the GEF’s strategic framework to be launched in 2023 and in the FIG’s new Code of Conduct. On 25 May 2022, the FIG Executive Committee approved the new FIG 2022 Code of Conduct, which replaced all previous versions with effect from 3 June 2022. The Conduct outlines the standards of behaviour expected of all participants involved in gymnastics and helps to draw a clear line between what is considered good practice and what is not tolerable. The scope of application of the new Code has also been broadened to encompass all aspects of training, competition, sporting operations, and communication.

In December 2022, the GEF had 8 disciplinary cases open concerning forms of misconduct such as alleged match-fixing and violations of the FIG technical rules, among others. Compliance cases included primarily governance issues and failure to uphold FIG rules.

As part of its safeguarding mission, the GEF continued to develop its collaboration with other organisations and experts involved in safeguarding, including those representing athletes and survivors, to better serve affected individuals and encourage those who may hesitate to report. The Foundation also sought to find more ways to engage directly and effectively with both current and former gymnasts.

In addition, the Foundation continued to work with NFs on due diligence background checks and encouraged them to contact the GEF when hiring new staff, in particular where certain individuals who may pose a risk have been flagged.

Another noteworthy aspect is that the GEF officially signed the pledge to promote and advocate for the International Safeguards for Children in Sport through the Foundation’s network in June 2022, and to imbed them in its work.
Key Developments in 2022

- **17 March**
  Mr Jean-Pierre Morand is appointed as a new Council member at the 10th Meeting of the Foundation Council, which takes place by videoconference. Mr Morand succeeds late Mr François Carrard who passed away in early January 2022. Ms Valérie Horyna is appointed as a member of the GEF Appeal Tribunal.

- **2 April**
  The GEF Disciplinary Commission sanctions the Namibian Gymnastics Federation with a suspension.

- **17 May**
  The GEF Disciplinary Commission sanctions gymnast Mr Ivan Kuliak (RUS) with a period of ineligibility of one year for violating the FIG rules by wearing a pro-war symbol, specifying that “If the protective measures keeping Russian athletes from competing are still in place by 17 May 2023, the ban shall continue and expire six months after the removal of said measures.”

- **3 June**
  At the 11th Meeting of the Foundation Council, held virtually, the discussions are focused primarily on strategic planning and revenue generation. The Council discusses how to become more financially self-sustainable and reflects on how it can implement positive change over the coming years.

- **13 June**
  The GEF Disciplinary Commission sanctions Gymnastics Australia (GA), the Oceania Gymnastics Union (OGU), Ms Kitty Chiller (AUS), President of the OGU and at the time CEO of GA, Ms Virginia Elliott (AUS), at the time a GA National Technical Director, and Ms Erin Pankoke (AUS), FIG Brevet RGI Judge Category 4, for violating the FIG rules in connection with the 2021 Oceania Continental Championships.

- **14 June**
  The Foundation officially signs the pledge to promote and advocate for the International Safeguards for Children in Sport through its network, and to imbed them in its work.

- **6 July**
  The GEF Appeal Tribunal confirms the sanction suspending the Namibian Gymnastics Federation.

- **12 September**
  The GEF Manager for Safeguarding and Operations, Ms Martina Coxova, receives the International Olympic Committee (IOC) International Safeguarding Officer in Sport Certificate.
13 September
The GEF Appeal Tribunal issues a decision in the case of Mr Ivan Kuliak (RUS). The Appeal lodged by the RUS gymnast is confirmed, save for an item in the operative part relating to the duration of Kuliak’s ineligibility. The GEF Appeal Tribunal removes the following part from the GEF Disciplinary Commission’s decision: ‘If the protective measures keeping Russian athletes from competing are still in place by 17 May 2023, the ban shall continue and expire six months after the removal of said measures’.

14 September
The 12th Meeting of the Foundation Council is held virtually. The Council discusses that the athletes’ representative Ms Ivana Hong’s term will conclude at the end of the year and the need to find her replacement. All remaining Council members reaffirm their intent to renew their mandates for another term.

1-2 November
The GEF Director discusses how to find and apply institutional courage during a two-day safe sport symposium held alongside the FIG 2022 Artistic Gymnastics World Championships in Liverpool. The conference, titled ‘Our Safe Sport Journey’ brings together the global gymnastics community to look at how the sport’s governance and practices can be best developed to engender a positive environment for all involved.

11-12 November
The GEF President provides the FIG with an update on the GEF’s activities and achievements at the 84th Congress of the FIG in Istanbul, Turkey. The proposal to abolish the GEF Appeal Tribunal to streamline disciplinary proceedings is not accepted by Congress.

28-29 November
The GEF Director addresses what is expected from International Federations (IFs) regarding safe sport and human rights at an IF Forum in Lausanne, Switzerland, organised by SportAccord. The event brings together hundreds of decision-makers from the international sports community to discuss key issues determining the future of sport.

15 November
The GEF Council member HRH Prince Feisal Al Hussein, IOC Executive Board member and Deputy Chair of the IOC’s Gender Equality, Diversity and Inclusion Commission, calls on sports organisations to do more to fight harassment and abuse in sport at the opening of the 8th IWG World Conference on Women and Sport.

12 December
At the 13th Meeting of the Foundation Council, the Council members adopt the framework for Gymnasts 2028, the GEF’s strategic framework for 2023-2028 to be launched officially early in 2023.
Partnerships/Collaboration

The Foundation continued to engage actively with other organisations and experts in the field of safeguarding in 2022, striving to highlight important safeguarding issues on the one hand and the visibility of the Foundation among relevant stakeholders on the other hand. Another key priority was strengthening athlete engagement, which the Foundation will continue to focus on in 2023.

Among the organisations that the Foundation was in contact with in 2022 were:
- Change the Game
- Grevemberg Strategies Limited
- Gymnasts4Change
- INTERPOL
- International Safeguards for Children in Sport
- IOC/ Sportoracle
- Safe Sport International
- Safe Sport Sweden
- SportAccord
- Swiss Sport Integrity
- The Army of Survivors
- The Centre for Sport and Human Rights
- The Trauma Informed Practice Institute
- US Center for SafeSport
Communications

In 2022, the Foundation built on its previous efforts and used a range of communication opportunities and channels to further increase its reach and visibility. The ever-growing number of reports about all forms of harassment and abuse received by the Foundation indicates that awareness about its mandate has increased among the gymnastics community. Hence, the communication initiatives implemented throughout the last years are showing results. Transparent reporting about the Foundation’s activities and clear messaging on its independent nature remain key to further build trust and credibility across all stakeholders.

By growing its presence on LinkedIn and speaking at external events, the Foundation in 2022 also continued to further expand its network with other expert organisations and survivors. Sharing expertise and learning from lived experiences contributes to finding global solutions to better protect the physical and mental well-being of athletes, which itself has turned out to be a significant challenge across all sports and in all corners of the world.

Whereas 2021 was marked by the publication of a significant number of independent national reviews in gymnastics, this was not the case in 2022, resulting in a decrease in media inquiries compared to the previous year. Media requests received referred mostly to ongoing cases. The Foundation’s policy in this regard is to confirm the start of an investigation but to recall confidentiality considerations regarding ongoing cases. Once an official decision is issued and notified, it is the Foundation’s aim to publish as much information as possible in order to guarantee the highest level of transparency while, at the same time, protecting the rights of the parties involved.

The Foundation’s 2022 communications at a glance

- 13 news blog publications on the Foundation’s website.
- Timely replies to several media inquiries from Switzerland and abroad relating mostly to specific cases.
- Weekly posts on the Foundation’s LinkedIn account to inform, share and grow the network.
- Presentations at four high-level external events to share expertise and build cooperation.
- Leveraging five international days celebrated worldwide to raise awareness about the importance of safe sport.
Specific activities to highlight

February
Promotion of the Foundation’s panel contribution on “Protecting human rights in sports arbitration” during the 7th Conference on International Arbitration and the UN Convention on Contracts for the International Sale of Goods (CISG).

March
Highlighting the merits of women and girls in speaking up for a safe sporting environment on the occasion of International Women’s Day.

April
Promotion of the Foundation’s two presentations on its reporting practices, and on how the resolution of historical cases impacts today’s institutions, at the 2022 Safe Sport International Global Conference.

April
The Foundation issues a statement, supporting the call by Canadian gymnasts for an independent investigation.

June
The Foundation signs the pledge to promote and advocate for the International Safeguards for Children in Sport through its network, and to embed them in its work.

August
The Foundation celebrates and promotes Safe Sport Day, raising awareness of its mission and activities.

October
Promotion of World Mental Health Day, highlighting the importance of making mental health in sport a permanent topic.

November
Promotion of the Foundation’s presentation about “how to find and apply institutional courage” at the Safe Sport Symposium organised by British Gymnastics and the FIG.

December
Promotion of World Human Rights Day, linking it to the right of practicing sport in a safe environment.
Moving Forward

The Foundation’s work is, by its nature, never done. The end of a disciplinary case does not mean that a problematic issue is entirely resolved. It does not imply, for instance, that inappropriate behaviour will not reoccur. This is the difference between treating cases as isolated incidents and embracing a holistic approach aimed at finding systemic solutions to non-accidental violence and ethical breaches in gymnastics.

In the coming year, we will be paying close attention to the lessons learned from individual cases to promote and engrain such holistic solutions as part of the Gymnasts 2028 strategic framework. We very much intend for the lessons learned, often through unnecessary suffering, to lead to ongoing and meaningful improvement in safeguarding culture and practices throughout the sport and across the world. This is to be achieved together with all actors in the gymnastics ecosystem, whether institutional or individual.
Appendix A

Overview of the Foundation’s Processes

<table>
<thead>
<tr>
<th>INCIDENT REPORTS</th>
<th>FIG</th>
<th>NFs</th>
<th>INDIVIDUALS</th>
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<tbody>
<tr>
<td><strong>Reports</strong></td>
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<tr>
<td>can be submitted by individuals, the FIG or another organisation.</td>
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<tr>
<td><strong>Helpdesk</strong></td>
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<tr>
<td><strong>Criminal investigation / protective measures</strong></td>
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<tr>
<td><strong>Inform police</strong> if involves potential unlawful activity</td>
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<tr>
<td><strong>Criminal conviction</strong></td>
<td><strong>No further action by police</strong></td>
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<tr>
<td><strong>Safeguarding Manager reviews if disciplinary action is to be taken</strong></td>
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<tr>
<td><strong>Disciplinary Commission proceeding and decision</strong></td>
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<tr>
<td><strong>Appeal Tribunal</strong></td>
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<tr>
<td><strong>REPORT TO FIG TO TAKE ACTION IF REQUIRED</strong></td>
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</tbody>
</table>

- **Criminal investigation / protective measures**
- **Inform police** if involves potential unlawful activity
- **Criminal conviction**
- **No further action by police**
- **Safeguarding Manager reviews if disciplinary action is to be taken**
- **Disciplinary Commission proceeding and decision**
- **Appeal Tribunal**

**Non-gymnastics related concerns of criminal nature** must also be reported to the police.

**Report to FIG to take action if required**

**INCIDENT REPORTS**

Criminal investigation / protective measures

Inform police if involves potential unlawful activity

Criminal conviction

No further action by police

Safeguarding Manager reviews if disciplinary action is to be taken

Disciplinary Commission proceeding and decision

Appeal Tribunal
Appendix B

Meet the Foundation’s Team (in 2022)

Management

ALEXANDER MCLIN, Director
Attorney at Law
Member, Court of Arbitration for Sport
Member, ASOIF Governance Task Force
Former Executive Director, ASA —
Swiss Arbitration Association
Former CEO & Secretary General, FEI

MARTINA COXOVA, Manager
Safeguarding & Operations
Experienced lawyer and project coordinator with
a particular interest in ethics and governance

Council

MICHELINE CALMY-REY, President
Former President, Federal Councillor,
and Minister of Foreign Affairs of the
Swiss Confederation

SLAVA CORN, Member
Honorary Vice President, FIG

JEAN-PIERRE MORAND, Member
Treasurer (as of March 2022)
Attorney at Law
Partner, Kellerhals Carrard

IVANA HONG, Member
Senior International Elite Athlete and Athlete
Representative, USA Gymnastics

HRH FEISAL AL HUSSEIN, Member
President, Jordanian Olympic Committee
Member, IOC Executive Board

Auditor

FIDUCIAIRE SAUGY SA, Saugy SA is
a member of EXPERTsuisse and has
federal accreditation as an auditor.
www.fiduciaire-saugy.ch
Appendix C

Members of the Foundation’s Disciplinary Commission and Appeal Tribunal (in 2022)

**Disciplinary Commission**

The functions of the Disciplinary Commission are mainly to:
- Request statements from the parties or independent experts.
- Conduct hearings.
- Investigate and make decisions in disciplinary cases under its authority.
- Impose disciplinary sanctions.

**Appeal Tribunal**

The functions of the Appeal Tribunal are to:
- Hear and decide the appeals lodged by any federation, gymnast, judge, or other person directly affected by a decision of the Disciplinary Commission, the FIG Congress, or the GEF Council.
- Hear and decide appeals against sanctions imposed during competitions (as provided for under the FIG Statutes).

**Members**

Disciplinary Commission:
- Victor Berezov
- Laurence Burger
- Michelle Duncan
- Thomas Hayn
- Maximilien Lehnen
- Dominique Maillot
- Despina Mavromati
- Daniele Moro
- Matthias Scherer
- Dorothée Schramm
- Mirjam Koller Trunz
- Fayçal Zemni

Appeal Tribunal:
- Parvaiz Ahmad
- Jane Bickerstaff
- Rafael Resende De Andrade
- Valérie Horyna
- Edgardo Munoz Lopez

The current members of the **Disciplinary Commission** and **Appeal Tribunal** are serving a four-year term, the term began on 1 January 2021 and will end on 31 December 2024.
Appendix D

The Foundation’s 2022 Audited Financial Accounts

Au conseil de fondation de la
FONDATION D'ETHIQUE DE
LA GYMNASTIQUE
LAUSANNE

Rapport de l'organe de révision sur le contrôle restreint des comptes de l'exercice 2022

En notre qualité d'organe de révision, nous avons contrôlé les comptes annuels (bilan, compte de résultat et annexe) pour l'exercice arrêté au 31 décembre 2022.

La responsabilité de l'établissement des comptes annuels incombe au conseil de fondation alors que notre mission consiste à contrôler ces comptes. Nous attestons que nous remplissons les exigences légales d'agrément et d'indépendance.

Notre contrôle a été effectué selon la Norme suisse relative au contrôle restreint. Cette norme requiert de planifier et de réaliser le contrôle de manière telle que des anomalies significatives dans les comptes annuels puissent être constatées. Un contrôle restreint englobe principalement les auditions, des opérations de contrôle analytiques ainsi que des vérifications détaillées appropriées des documents disponibles dans la fondation contrôlée. En revanche, des vérifications des flux d'exploitation et du système de contrôle interne ainsi que des auditions et d'autres opérations de contrôle destinées à détecter des fraudes ou d'autres violations de la loi ne font pas partie de ce contrôle.

Lors de notre contrôle, nous n'avons pas rencontré d'élément nous permettant de conclure que les comptes annuels ne sont pas conformes à la loi suisse et aux statuts.

L'organe de révision
FIDUCIAIRE SAUGY SA

Le réviseur responsable :
L. Chappuis, expert-réviseur agréé

Annexes : Comptes annuels 2022
### Appendix D – The Foundation’s 2022 Audited Financial Accounts

#### Balance sheet

<table>
<thead>
<tr>
<th></th>
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</thead>
<tbody>
<tr>
<td><strong>Current assets</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash &amp; cash equivalents</td>
<td>4.0</td>
<td>63'310.69</td>
<td>21'677.80</td>
</tr>
<tr>
<td>Current investments</td>
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<td>49'075.00</td>
<td>993'793.00</td>
</tr>
<tr>
<td>Account receivable</td>
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<td>20'909.50</td>
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<tr>
<td>Prepayments</td>
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<td>9'663.75</td>
<td>10'216.20</td>
</tr>
<tr>
<td><strong>Total current assets</strong></td>
<td></td>
<td>142'958.94</td>
<td>1'048'395.63</td>
</tr>
<tr>
<td><strong>TOTAL ASSETS</strong></td>
<td></td>
<td>142'958.94</td>
<td>1'048'395.63</td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
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<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Current liabilities</strong></td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Operating creditors</td>
<td>8.0</td>
<td>23'585.75</td>
<td>18'010.15</td>
</tr>
<tr>
<td>Other short-term interest-bearing debts</td>
<td>9.0</td>
<td>123.12</td>
<td>128.65</td>
</tr>
<tr>
<td>Accrued expenses</td>
<td>100</td>
<td>55'211.83</td>
<td>62'713.05</td>
</tr>
<tr>
<td><strong>Total current liabilities</strong></td>
<td></td>
<td>78'920.70</td>
<td>80'851.85</td>
</tr>
<tr>
<td><strong>TOTAL LIABILITIES</strong></td>
<td></td>
<td>78'920.70</td>
<td>80'851.85</td>
</tr>
</tbody>
</table>

| Equity                       |       |                  |                  |
| Foundation capital           |       | 2'000'000.00     | 2'000'000.00     |
| Retained Profit/(Loss)       |       | (1'032'456.22)   | (413'345.53)     |
| Annual result                |       | (903'505.54)     | (619'110.69)     |
| **Total equity**             |       | 64'038.24        | 967'543.78       |
| **TOTAL EQUITY**             |       | 64'038.24        | 967'543.78       |

The notes to the financial report are available on the Foundation’s website.
### Appendix D – The Foundation’s 2022 Audited Financial Accounts

#### Income statement

<table>
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<tr>
<th></th>
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<tbody>
<tr>
<td>Reimbursement procedural fees</td>
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<td>28'226.00</td>
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<tr>
<td>Fines</td>
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<tr>
<td>Allowance for doubtful accounts</td>
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<td>(8'330.33)</td>
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<td><strong>Total revenues</strong></td>
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<td><strong>29'895.67</strong></td>
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<tr>
<td>Management fees</td>
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<td>Investigation costs</td>
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<td>(114'087.74)</td>
<td>(113'004.91)</td>
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<td>Legal fees</td>
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<td>Foundation board</td>
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<td>(43'500.00)</td>
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<td>Management expenses</td>
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<td>Office and administration costs</td>
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<td>Incorporation legal fees</td>
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<td>Communication costs</td>
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<td>Third-party services</td>
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<td><strong>Total operating expenses</strong></td>
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<td><strong>Operating result</strong></td>
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<td><strong>ANNUAL RESULT</strong></td>
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<td><strong>(903'505.54)</strong></td>
<td><strong>(619'110.69)</strong></td>
</tr>
</tbody>
</table>

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