



**Protecting Sport**

**United Kingdom Anti-Doping Limited  
Annual Report and Accounts  
2023/24**





# **United Kingdom Anti-Doping Limited**

## **Annual Report and Accounts**

### **2023/24**

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# The Team

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## Board

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Trevor Pearce CBE QPM	Chair
Dr Frances Akor	Member
Mark Foster	Member
Alison O’Riordan	Member
Professor Nicola Phillips OBE	Member
Nicholas Griffin KC	(until 30 September 2023) Member
Dr Claire-Marie Roberts	(until 30 September 2023) Member
George Walker	Member
Suman Ziaullah	Member
Ama Agbeze MBE	(from 30 October 2023) Member
Nicola Shannon KC	(from 30 October 2023) Member

## Executive

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Jane Rumble	Chief Executive
Philip Bunt	(to 31 December 2023) Chief Operating Officer
Kirsty Cockburn	Director of Communications
Nisha Dutt	Director of Legal and Regulatory Affairs
Tony Josiah	Director of Strategy and Education
Hamish Coffey	Director of Operations
Angelina Bassford	(from 18 December 2023) Director of Finance and Business Services



MOODBOARD/ADOBE STOCK

# Strategic Report

## Foreword by the Chair, Trevor Pearce CBE QPM and Chief Executive, Jane Rumble

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Sport at any level plays an important role in the overall health and happiness of our four nations, and it's UK Anti-Doping's (UKAD's) responsibility to protect clean sport and to provide athletes and support personnel with the tools they need to meet their clean sport responsibilities.

We are pleased with the significant progress we have made over the last year. It's evident that the values of integrity, collaboration, excellence and passion underpin all that UKAD does.

Plus, it's thanks to the dedication and hard work of our employees, Doping Control Personnel and National Trainers, and the support of a strong and effective Board, Athlete Commission, Innovation Commission, and sub-committee structure, that we are able to protect clean athletes and remove those from sport who break the rules.

## Our work

Our preventative education first principle is at the forefront of all our work, as it is our first line of defence against doping in sport. This, coupled with our robust risk-based, intelligence-led testing programme, has seen us deliver just over 10,300 tests during 2023/24 and take massive strides in creating a culture of clean sport in the UK.

We have strengthened our partnerships, in a collaborative approach that is vital to fair play. 163 National Governing Bodies have met our Assurance Framework requirements, 65 institutions are a part of our Clean Sport Higher Education Partnership, and we continue to foster strong relationships with Home Country Councils, professional sports institutions and international stakeholders.

Our campaigns have raised awareness of the impacts of doping and how to tackle it, including our annual Clean Sport Week, which focused on 'Teamwork in Clean Sport' and creating the right environment for clean athletes. We also saw a notable increase in reports of suspected doping coming through via our Protect Your Sport initiative, with 184 reports provided in 2023. Our new data analytics unit is thriving, building greater effectiveness across our anti-doping programme and rapidly becoming a hub among the international anti-doping community. Our insight and innovation projects have helped us to counter the emerging threats to clean sport. Plus, our Innovation Commission continues to provide insight from the private and public sector science industries, advising on horizon-scanning activities.

## Looking ahead

We've enjoyed some phenomenal sport during 2023/24, from the women's football World Cup to the men's Rugby World Cup, and we've been busy preparing for the men's Euros and Olympic and Paralympic Games, as well as other exciting sporting events on the horizon. With more sport to look forward to, UKAD will continue to work hard to ensure athletes are equipped with the skills they need to thrive as proud clean competitors.

There is of course more to do, but we remain focused on the international fight for clean sport, and will always strive to be agile and responsive, ensuring clean athletes are at the heart of all that we do.

We'd like to end by thanking all the athletes and support personnel who continue to work with us to ensure they are meeting their anti-doping responsibilities and competing clean.



A handwritten signature in black ink that reads "Trevor Pearce".

Trevor Pearce CBE QPM  
Chair, UKAD

A handwritten signature in black ink that reads "Jane Rumble".

Jane Rumble  
Chief Executive, UKAD





COTTONBRO STUDIO/PEXELS

# Strategic Report – Overview

## Performance against strategic objectives for the Year Ended 31 March 2024

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### Who we are

UKAD is the UK's National Anti-Doping Organisation. We work with athletes, athlete support personnel and national sports bodies to promote clean sport and to ensure compliance with the World Anti-Doping Code, primarily through the UK Anti-Doping Rules and implementing the UK's National Anti-Doping Policy.

### Our Purpose

Our purpose is to protect and create a culture of clean sport. We achieve this by delivering a comprehensive education programme, athlete testing across more than 50 Olympic, Paralympic and professional sports, intelligence management and investigations, as well as having exclusive results management authority to help us remove those from sport who break the rules. Through extensive research and innovation, we also gain insight into the

evolving and emerging threats to doping and use this to help deter and disrupt potential wrongdoing.

On broader integrity and public health issues, we share our knowledge and expertise to work with others within sport for the benefit of athletes, those who work with them, and the wider public.

To help us achieve our mission, we operate with the values of:

- Integrity – We do what is right for clean sport, we are equitable and ethical, ensuring everyone is treated fairly and with respect.
- Collaboration – We work together and with others, sharing knowledge and building relationships to better tackle doping.
- Excellence – We strive to achieve high standards in the protection of clean sport, evolving with the times and finding solutions.
- Passion – We are dedicated to keeping sport clean, are proud of what we do and know it matters.

## Our Objectives

In 2021 we launched a four-year strategic plan which aligned our purpose, values and our mission to protect clean sport, with four key objectives, which are:

- 1 Fulfil our **core obligations** within the World Anti-Doping Code, International Standards and National Anti-Doping Policy
- 2 Enhance our **insight** about the constantly evolving threats to clean sport in the UK and globally
- 3 Improve the way we **regulate**
- 4 Secure the **data capabilities**, tools and techniques that we need to ensure we are optimising all the information available to us

This report provides an overview of our activities during the year aligned to each of the strategic objectives outlined above.

# Strategic Objective One

## Core Obligations

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We operate within a rules-based regulatory framework so applying these standards is central to what we do. Recognising the importance of education, our focus is on providing extensive and appropriate education, using a variety of channels and platforms, and making sure it is relevant and accessible to all athletes and athlete support personnel.

Working with sports to **embed an “education first” principle** is one way in which we achieve our core obligations. In 2023/24 we supported over 2,000 athletes and athlete support personnel (ASP) through our education programme. This included supporting five major events by conducting 123 education sessions as part of the pre-games education requirements in association with the British Olympic Association (BOA), British Paralympic Association (BPA) and the Commonwealth Games Agencies (CGAs).

During the year we trained and deployed 58 new Educators to deliver clean sport education within partner organisations, such as National Governing Bodies (NGBs) and Universities.

**Implementing innovative and tailored education programmes** is another way in which we can achieve our core obligations and 2023/24 was the second year of the Clean Sport Higher Education Partnership, which was designed to support the Higher Education sector to further develop clean sport across the UK. In 2023/24, seven new institutions joined the Partnership making a total of 65. Our relationships with key stakeholders such as BUCS (British Universities and Colleges Sport), TASS (Talented Athlete Scholarship Scheme), SSS (Scottish Student Sport) and BASES (British Association of Sports and Exercise Sciences) have enabled the Partnership to grow and strengthen.

The Clean Sport Hub, UKAD’s eLearning Management System, provides easy access to tailored education courses for athletes, coaches, parents and support staff and in 2023/24 we saw 8,238 new users registered (5,113 in 2022/23) and now have over 34,000 registered users. Our Introduction to Clean Sport course was completed 2,468 times in 2023/24 (2,760 in 2022/23) and Compete Clean+ was completed by 2,876 users (465 in 2022/23). Our eLearning course, Coach Clean, was completed 1,994 times, an increase of 432 from last year (1,562 in 2022/23).



**212**  
hours of  
education  
delivered



**2,468**  
completions of  
Introduction to  
Clean Sport



**2,876**  
of Compete Clean+ completions

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## Core Obligations

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A fundamental part of our work is **running an intelligence-led testing programme**. In 2023/24 this involved the implementation of the Test Distribution Plan which set out the testing programme of over 10,000 tests across more than 40 sports. In 2023/24 we conducted just over 10,300 tests across more than 40 sports in 26 countries. Out-of-competition testing remained the core focus of the programme, comprising 77% of all tests conducted, compared to 23% completed in-competition.

To carry out our testing programme, we utilised our pool of Doping Control Personnel (DCP). The DCP community is an integral part of the successful and effective delivery of the programme through its high-quality work in the collection of urine and blood samples from athletes. In 2023/24 we provided ongoing training, development and support for our DCP. This included hosting a conference with over 100 DCP in attendance which allowed for sharing best practice, experiences and knowledge as a team united against doping in sport.

In addition to the delivery of the Test Distribution Plan, our Testing Team, alongside the DCP, continued to support the planning and delivery of major games. In 2023/24 we delivered the anti-doping provision at 15 Major Events across the UK. We worked with the relevant NGBs, Local Organising Committees, and International Federations to conduct 354 urine tests and 53 blood tests across these events.



**1,944**  
completions of  
Coach Clean



**10,300**  
Tests

(where a test is an individual  
sample or not collected)



**40**  
Sports



**26**  
Countries  
(incl. the UK)



Out-of-competition  
testing

**77%**

In-competition  
testing

**23%**

## Core Obligations

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We also continued to provide support to athletes on our National Registered Testing Pool (N RTP) and Domestic Testing Pool (DTP). We supported athletes, support personnel, and NGB staff with navigating the rules around the permitted or prohibited status of substances and methods in sport through our substance enquiry service.

A Therapeutic Use Exemption (TUE) permits an athlete to use an otherwise prohibited substance or method, for therapeutic purposes, whilst continuing to compete in their chosen sport. In the year ended 31 December 2023, 225 TUE applications were received compared with 205 in 2022. Of the applications received, 144 were approved, seven were rejected, and 72 were non-processed compared to 133, nine, and 83, respectively in 2022. Non-processed refers to an application which following an initial assessment does not require a TUE to be granted. These applications typically relate to requests to use medication that is permitted at the time of use, or the athlete is not required to obtain a TUE in advance based on their level of competition.

In April 2023 we updated our ADHD TUE Policy to ensure it remains up to date with the World Anti-Doping Agency (WADA) guidance and current medical practice in the UK.

During the year, the Science and Medicine Team responded to 641 enquiries related to medications, supplements, TUEs and other technical questions compared to 682 in 2022/23.

**Investigating and prosecuting cheats** is a fundamental requirement for UKAD. Our Intelligence and Investigations Team continued to successfully implement a new approach to proactive intelligence collection, which resulted in multiple analytical cases being created and carried into the new year. This partnered with a more qualitative approach to reporting through the Protect Your Sport initiative (a platform designed to allow people to report doping in confidence via phone, email or an online form) has resulted in 10 Intelligence Led Anti-Doping Rule Violations being published between April 2023 and March 2024.



641

TUE, medication,  
and other technical  
enquires responded to



144

TUEs approved



7

TUE rejections

---

## Core Obligations

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20

new ADRVs



9

matters resolved by NADP hearing

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The Case Management Team continued to ensure UKAD fulfilled its core obligations under the World Anti-Doping Code and National Anti-Doping Policy by leading on the prosecution of Anti-Doping Rule Violation (ADRV) cases. In 2023/24 the team was responsible for managing 22 published cases to resolution. Of these cases, 20 related to new ADRVs that were either resolved by Issued Decision or upheld after a hearing before the National Anti-Doping Panel (NADP), while two related to new periods of ineligibility that were imposed following athletes breaching existing doping bans. The Case Management Team saw an uplift in hearing activity in 2023/24, with nine of the published cases being the result of hearings that were determined by the NADP at first instance or appeal (an increase on seven from 2022/23).

**Encouraging greater reporting of doping intelligence** is another way in which we can work towards achieving our core obligations. 2023/24 was the third year of the Protect Your Sport Campaign, which was launched in 2021/22 to encourage more people to come forward and share their concerns about doping in sport. In 2023/24 we received 197 reports through the Protect Your Sport channels, an increase of 46% from the previous year (135 in 2022/23). 62 of the reports were quality reports (actionable intelligence), which is a 7% increase from 2022/23. The Intelligence and Investigations Team conducted

further work to circulate the message of Protect Your Sport, this included speaking at anti-doping conferences, having a presence at events, engaging with external partners to gather feedback and improve the service and working with our Communications Team to raise awareness of the initiative.



13

Decisions  
issued by UKAD

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## Core Obligations

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**197**

reports received  
through Protect  
Your Sport



**10**

intel-led ADRVs  
published

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**Monitoring compliance against the National Anti-Doping Policy, including through use of the Assurance Framework**, forms part of our key duties since its launch in 2021. The Assurance Team continues to support NGBs to meet the mandatory requirements of the Framework which act as the first step an NGB takes to evidencing compliance with the UK National Anti-Doping Policy.

163 NGBs have now evidenced to UKAD that they are meeting the 24 Assurance Framework requirements. UKAD has reviewed and supported the development of these NGBs' anti-doping activities via their completion of an Annual Submission of information/ evidence. Alongside these, UKAD has begun completing Assurance Reviews with selected NGBs, allowing for a more in-depth review of an NGB's anti-doping activities to identify any compliance actions, opportunities for improvement and examples of best practice.

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**163**

NGBs that have evidenced the  
24 Assurance Framework  
requirements



**3**

Assurance Reviews  
completed with  
NGBs

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# Strategic Objective Two

## Insight

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To implement the best anti-doping regime for the UK we need to understand the threat doping poses, the changes taking place, and the research that has practical application to what we do and how we do it.

**Realigning our resources to create a new Insight and Innovation capability** is one way in which we can achieve this objective and following the establishment of our Insight and Innovation team in 2021, momentum continues to grow across a number of research partnerships and key projects.

We achieve this objective by **harnessing the latest research, insight and knowledge to inform what we do** and in May 2023, we launched a Call for Proposals for research projects that utilised behavioural science approaches to enhance the reporting of doping in sport. We sought to develop behaviour change interventions that improved trust in the reporting process, reduced perceived barriers to reporting and increased the quantity and quality of information received via our Protect Your Sport channels.

We subsequently partnered with the behavioural design agency, Desire Code. This project delivered a range of interventions, including piloting impactful Protect Your Sport messaging at national sports events and training venues, as well as publishing our annual reporting statistics for the first time to increase transparency and raise awareness.

We also supported the launch of a new, multi-year international research project examining the experiences of sanctioned athletes titled 'Supporting anti-doping via Transforming Athletes' Life Experiences after Doping into Education Resources and Policy Recommendations (TALE)'. TALE seeks to understand the support needs of athletes during this process, their rehabilitation, and return to sport.

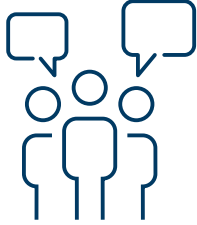
**Sharing what we know with sport, government, academia, the public and others for them to understand and act on** will help us to achieve this objective. Our in-house Communications Team supported the organisation to achieve this objective by sharing our priorities and key messages to athletes and audiences in sport through various channels and via the media.

During the year, we carried out a number of key marketing campaigns, such as promoting Protect Your Sport through a range of avenues, launching our Search, Check Apply campaign to remind athletes about the importance of checking their medication for prohibited substances and running another successful Clean Sport Week. During Clean Sport Week we saw 20 million impressions across UKAD's digital channels reaching 5.8 million social media accounts. In preparation for the Olympic and Paralympic Games in Paris 2024, in early



# Insight

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Clean Sport Week 2023

**20m**

impressions

**5.8m**

total reach



UKAD's

Social Media  
combined reach

**1.14 million**

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2024 we also launched our new Be You, Be True campaign, showcasing the importance of completing clean sport education. This involved releasing our Paris branded clean mascot duck, Squeaky, and sharing our plans to educate all the long-listed athletes and ASP for Paris 2024.

We continue to follow the latest trends and insights into social media to help grow our reach and recently launched a TikTok account to help target young athletes with our messaging. Last year we had a reach of 1.14 million across all our social channels.

We have contributed to strategic discussions in events about integrity in sport, shared our experiences and expertise in this area with His Majesty's Government (HMG), and talked to media about our work in this space.

Furthermore, communications continue to promote the work our Insight and Innovation Team deliver, which also saw us amplifying high profile events such as the Sports Resolutions conference with a speaker slot on Dried Blood Spot testing and our data analytics work. We also harnessed the latest findings from the Desire Code project to help inform our messaging and content to better promote the Protect Your Sport platform.

Our Intelligence and Investigations Team carries out assessments of the greatest doping threats to sport and these help to focus our activities.

# Strategic Objective Three

## Regulate

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Our responsibilities under the World Anti-Doping Code and our case work experience have highlighted that to take on the most challenging doping investigations we need a broader suite of investigative capabilities.

Alongside this we will continue to embed an assurance regime, to enable us to assure the Department for Culture Media and Sport (DCMS) and funding bodies of the compliance of sports with their anti-doping responsibilities.

**Securing the appropriate investigative capabilities to improve our ability to investigate cheating** is one way in which we can achieve this objective.

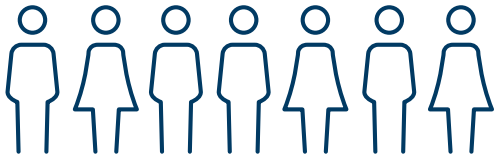
The investigative capabilities that we currently hold are limited, and in 2023/24 we continued to explore our options to effect change. It was agreed by our Board that taking a non-legislative approach was the most appropriate course of action. Work on this will continue in 2024/25 and more information will be shared in due course.

**Developing a range of strategic partnerships with organisations and sectors which we can collaborate with to gain specialist advice, added value, or business efficiency**, is key to delivering this objective. During 2023/24 we collaborated with many organisations across the sector, including WADA, a number of National Anti-Doping Organisations (NADOs) and Universities, sharing knowledge and ideas through attendance at meetings and workshops. Furthermore, our Communications Team continued to build on partnerships and relationships with journalists to help gain proactive media opportunities.

We continue to work closely with the Athlete Commission who have helped us raise awareness of work across the sporting community, acted as a sounding board for ideas and continued to advocate for clean sport.

## Regulate

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Collaborated with

**28**

researchers and  
practitioners across

**20**

international universities  
or NADOS on research  
projects or proposals



Collaborated with

**23**

researchers  
across

**9**

UK universities  
on new research  
projects or proposals

---

**Developing practical applications of innovative research projects, leading to greater and more effective interventions and influence** will help us to improve the way we regulate. During 2023/24 we collaborated with 23 researchers across 9 UK universities on a variety of research projects or proposals. We also collaborated with 28 researchers and practitioners across 20 international universities or NADOS on research projects or proposals.

**Reviewing anti-doping assurance statements from sports and responding with support, learning and feedback** contributed towards this objective and in 2023/24 the Assurance Team continued to review evidence provided by NGBs as to their anti-doping activities. Bespoke feedback has then been provided to ensure that NGBs are meeting their obligations and supported to help mitigate the risk of doping within their sport. In addition to one-to-one support, workshops and webinars have been held to facilitate shared learning and engagement between NGBs.

# Strategic Objective Four

## Data Capabilities

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Our testing programme is supported by our Science and Medicine Team which plays a key role in interpreting Athlete Biological Passport (ABP) data to identify athletes with abnormal characteristics that require more frequent testing or further analysis of their samples. As part of this, the team reviewed 691 haematological ABP samples in 2023 compared with 564 in 2022.

**Developing a data use and retention strategy that is proportionate and compliant with our data protection obligations** ensures that we meet this objective. In 2023/24 we continued to review and update our policies and procedures to ensure we remain compliant, and our obligations were met. We responded to 32 Freedom of Information (FOI) requests last year, compared to 36 in 2022/23.

**Demonstrating the importance of the funding to support our data analytic ambitions** will help us to ensure we have adequate resources to achieve this objective. In 2023/24, we were successful in securing additional funding from DCMS towards embracing the use of data analytics to enhance our operational effectiveness and efficiency. We were subsequently able to establish a Data Analytics unit within our Insight and Innovation Team, with two new roles, and develop a portfolio of projects across our organisation.

**Using our intellectual property to lead the international thinking on data analytics in anti-doping** is another way in which we can achieve this objective. Last year we established and led a Data Analytics Working Group, which includes colleagues from 10 fellow Anti-Doping Organisations. The objectives of this group included sharing good practice examples and identifying opportunities for collaboration that minimise duplication and maximise impact.



32

FOIs responded to



691

haematological  
ABP samples reviewed

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MICROGEN/ ADOBE STOCK

# Strategic Report continued

## For the Year Ended 31 March 2024

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### **Strategic Objectives**

UKAD is the UK's National Anti-Doping Organisation (NADO). It is responsible for ensuring sports bodies in the UK comply with the National Anti-Doping Policy. The strategic objectives in place for 2023/24 are outlined in the performance report above.

### **Review of the Business**

UKAD receives Grant-in-Aid (GIA) from the Department for, Culture, Media and Sport (DCMS). It also generates income from its contracted testing programme and other activities. UKAD works at arm's length from government and has the status of a Non-Departmental Public Body. It is regulated in accordance with the Framework Document issued by the Secretary of State for Culture, Media and Sport and the financial statements are prepared in accordance with the Companies Act.

A review of UKAD's business is set out in the foreword, reporting on activities during the year and setting out the focus for 2024/25.

### Results

The net expenditure for the period was £9,539k (2022/23: £10,512k). GIA is recognised as financing in the Statement of Changes in Taxpayers' Equity. A review of financial performance set out in the Performance Report provides details of net expenditure for the year, income sources, the principal areas of expenditure, Treasury policy, the investment in non-current assets and a summary of the staffing structure. An assessment of the going concern nature of the business is set out below. Achievement against our KPIs is set out in the Performance Report.

### Key Issues and Risks Facing UKAD

UKAD reviews the principal risks and uncertainties to the business on a periodic basis and considers necessary actions and controls in place to mitigate these. UKAD has developed a risk management strategy which is fully embedded within its business planning and day-to-day operations. The strategy includes a robust assessment of emerging (and principal) risks which involves mandatory monthly risk reviews conducted by risk owners, and a monthly strategic risk review with senior management. These processes ensure management has clear oversight of the current and emerging risks facing the business. The Board has determined its risk appetite and receives reports on risk tolerance so that it can assure that this remains acceptable. A summary of the principal risks and uncertainties faced is set out in the Governance Report.

### Going Concern and Viability Statement

The financial statements have been prepared on a going concern basis. The going concern nature of the business was assessed by the Board at its meeting in February 2024 and reconsidered before the financial statements were approved. The Board considered all factors that may influence UKAD within the 12 months from the date the financial statements were approved. The Board is satisfied that UKAD will continue in operation and meet its liabilities as they fall due for the 12 months from the date the financial statements were approved. The use of the going concern basis of accounting is appropriate because there are no material uncertainties related to events or conditions that may cast significant doubt about the ability of UKAD to continue as a going concern.

The UK has a long-term obligation to comply with the UNESCO International Convention Against Doping in Sport and to support that baseline financing has been confirmed from April 2024. UKAD has not received any indications from DCMS that financing will be withdrawn and the Board's judgment is that this will continue. The Board will take the steps necessary to ensure that UKAD's income and expenditure remain in balance. The Statement of Financial Position as at 31 March 2024 shows that UKAD had an overall net asset of £3,374k (2022/23: net asset of £2,847k). This is primarily a result of the actuarial valuation of the pension scheme, in accordance with International Accounting Standard

(IAS) 19. The triennial valuation by the actuary as at 31 March 2022 confirmed that there are no current requirements to increase the employer contributions. For the three years ending 31 March 2026, UKAD will benefit from a discount of 7.8 percentage points of its 12% employer contributions.

### **Employment and Training Policies and Staff Participation**

UKAD is committed to a policy of equality of opportunity in its employment practices and continues to develop a diverse workforce. The organisation aims to ensure that no potential or actual employees receive more or less favourable treatment on the grounds of race, colour, ethnic or national origin, marital status, age, gender, sexual orientation, disability or religious beliefs. During the year, the People Team facilitated the recruitment and onboarding new colleagues and attracted 655 candidates to apply through our anonymised recruitment process. Collaborating with the diversity and inclusion working party, the People Team introduced a new focus calendar to support the commitment UKAD has to this area. The organisation has established a training and development programme designed to encourage and support all employees in improving performance and in 2023/24 we drove the start of improving the feedback culture through training in this area.

In addition, UKAD has developed a staff handbook which is a comprehensive guide to its employment policies and procedures. UKAD ensures that there are arrangements to promote effective consultation and communications with all staff. All directorates have regular staff meetings at which matters relating to UKAD activities are discussed and staff are regularly briefed on the matters discussed at management and Board meetings. Meetings of all staff are held regularly. During the year UKAD maintained its Investors in People accreditation silver status. Our policies outline our vision on health and safety which is to provide services that are safe throughout their life cycle, within all UKAD operational activities. Furthermore, we aim to conduct our activities in a socially responsible manner and create health and safety practices and procedures that enable UKAD's workforce to work injury free. Simply stated - no accidents, no harm to people and no damage to the environment.

By order of the Board



Trevor Pearce CBE QPM  
Chair  
17 December 2024



Jane Rumble  
Chief Executive and Accounting Officer  
17 December 2024

# Performance Report

## How Performance is Measured and Monitored

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UKAD measures performance against the KPIs agreed with DCMS, set out in the Framework Document.

Performance against the strategic objectives of the organisation is measured by an assessment of progress towards achieving the key deliverables. The Board receives and reviews reports highlighting those key deliverables which may not or will not be achieved over the four-year duration of the strategic plan.

The Ministerial Priorities which include the KPIs set out below, were in place for 2023/24.

Key Performance Indicators	Progress Made
Ensure compliance with the World Anti-Doping Code and National Anti-Doping Policy	Fully met. The policy was created with the central aim of eliminating doping in sport and applies to all sports-orientated bodies in the United Kingdom, including UKAD, Home Country Sports Councils and NGBs of Sport. UKAD has implemented an assurance framework to support compliance with the Policy.
Deliver integrated risk-based intelligence-led testing programmes	Fully met. During the year UKAD again reassessed the risks of doping in sports across the UK and designed and implemented a test distribution plan which took account of that reassessment.
Deliver effective anti-doping education programmes	Fully met. During the year UKAD continued to deliver its Education programme.
Investigate and prosecute anti-doping rule violations	Fully met. UKAD continued to conduct thorough investigations into potential ADRVs and ensure cases were presented fairly at hearings.
Offer commercial testing services and consultancy	Fully met. During the year UKAD continued to provide testing services under contracts with NGBs.



# Sustainability Report

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## Overall GGCs performance

At UKAD we understand the importance of the impact our activities have on the environment. 2023/24 was the second year of recording and reporting on the carbon emissions from our activities and as we work towards improving our operations, we are committed to minimising the environmental impact we have and to reporting transparently on our sustainability performance.

## Mitigating climate change: working towards Net Zero by 2050

In May 2023, we moved into our new head office premises in Sport Park, Loughborough. The office we now occupy is in a 'Passivhaus' building which operates a highly efficient heat and ventilation system resulting in lower energy usage and ultimately lower emissions. This move has already resulted in a reduction in our GHG emissions – Scope 2 (Energy indirect) per sqm occupied (see below) and is a key step in UKAD's contribution to mitigating climate change to work towards Net Zero by 2050. Moving into this building also enables us to contribute towards the adaptation to climate change. The building has lower cooling requirements which are suitable for a warmer climate and is built to be robust when faced with short-term extremes.

On sustainability more broadly, all staff members are made aware of how their activities may adversely affect the environment and are encouraged to help to reduce our environmental impact. In December 2023, we hosted an all-staff day with sustainability as the main theme.

UKAD has offices in shared premises in two locations: Loughborough and Croydon. The cost of energy, water and waste services are included within the monthly service charge payable to the landlord. The energy, water usage and financial information included within this report is based on the information made available to us from the landlord. Where this information was not made available, an estimate has been calculated based on the sqm of the office space occupied.

We made a start in embedding working towards Net Zero by 2050 into our overall governance, decision making and assurance processes in 2020/21 when we made the decision to move our head office into a 'Passivhaus' building. Since then, we have gone further to include sustainability criteria when evaluating new suppliers, to ensure we reduce the use of paper and single use plastic in our everyday operations and encouraged a culture of environmental sustainability throughout the organisation. We have future plans to further embed mitigating climate change in 2024/25.

## GHG emissions – Scope 1 (Direct)

UKAD does not own or control any assets which fall under the scope of GHG emissions – Scope 1 (Direct).

## GHG emissions – Scope 2 (Energy indirect)

In 2023/24 UKAD incurred £51k on indirect energy expenditure (2022/23 £21k), consumed 54k kWh on electricity (2022/23 39k) and 43k kWh on gas (2022/23 42k).

## Sustainability Report continued

An increase in electricity was expected as we moved into a larger space at Sport Park, Loughborough. However, as the figures show, there was only a marginal increase in kWh usage on gas which shows a reduction per sqm when compared with the previous space occupied.

### GHG emissions – Scope 3 (Official business travel)

In 2023/24 UKAD incurred £475k on expenditure related to official business travel (2022/23 £408k), £456k of which was on domestic (2022/23 £394k) and £19k was on international travel (2022/23 £14k). 288.50 CO<sub>2</sub>e was omitted as a result of this travel (2022/23 266.57 CO<sub>2</sub>e), 270.96 from domestic (2022/23 259.07) and 17.54 from international (2022/23 7.5).

The figures show there was an increase in travel in 2023/24 compared with the previous reporting period. This is due to an increase in travel associated with conducting our testing programme in the final quarter of the year (January – March 24) in preparation for the Paris 2024 Olympic Games.

UKAD does not operate any vehicles. Where workers' personal vehicles are used for business purposes, UKAD expects that these will meet government emissions targets over time.

### Air Travel

In 2023/24 UKAD staff travelled a total distance of 129,810 km via air (2022/23 90,852). The table below shows a breakdown of the distance per category and class of travel. UKAD only uses domestic air travel for occasional journeys between London and Edinburgh and is seeking to eliminate these. UKAD's travel policy has been updated to highlight the need to reduce emissions by flying in economy rather than business class.

There was an increase in international travel compared with the previous reporting period, which is due to strategic partnership work associated with international Anti-Doping organisations.

		2023/24	2022/23
Category	Class	Distance travelled (km)	Distance travelled (km)
Domestic	Economy	16,039	9,557
International Short Haul	Economy	54,281	22,726
International Long Haul	Economy	30,600	43,535
International Long Haul	Premium Economy	28,890	15,034
Total		129,810	90,852

### Waste minimisation and management

In 2023/24 UKAD disposed of 4.51 tonnes of waste (2022/23 2.12), 1.80 tonnes of which was recycled (2022/23 0.87 tonnes), and 2.71 tonnes was sent to landfill (2022/23 1.25 tonnes). The waste is calculated using an estimate based on the sqm occupied at Sport Park, Loughborough. The increase in usage is due to us now occupying a larger space in Sport Park, Loughborough than in 2022/23.

The table below shows a breakdown of the waste in metric tonnes per waste type. UKAD does not have details of the total waste incinerated with or without energy recovery:

Year	General Waste	Food Waste	Glass Waste	Recycling	Total Waste
2023/24	2.06	0.40	0.25	1.80	4.51
2022/23	1.01	0.16	0.08	0.87	2.12

We do not hold any information on the expenditure of our waste management activities.

### Finite resource consumption

In 2023/24 UKAD consumed 163 m<sup>3</sup> in water (2022/23 138 m<sup>3</sup>) at a cost of less than £1k (2022/23 less than £1k). The Building Research Establishment (BRE) has set a best practice water consumption target of 4m<sup>3</sup> per employee per year. After adjusting for the proportion of the working week during which staff work from home, UKAD's consumption per head is close to this target. This was also the case in 2022/23.

The increase in usage is due to us now occupying a larger space in Sport Park, Loughborough than in 2022/23.

### Paper use

UKAD operates paperless systems and documents are only printed if a digital format is not suitable. In 2023/24 UKAD consumed fewer than four reams of A4 and A3 paper (2022/23 fewer than four).

### Sustainable procurement

We are committed to supporting the government in promoting sustainable development policy in areas such as sustainable production and consumption, protection of natural resources and climate change and energy. As part of this, we actively promote sustainability through our procurement activities and strive to ensure that the environmental impacts and

societal needs, including those that are economic, are considered when purchasing all of our goods or services. During the year, we asked prospective suppliers to include details of their commitment to sustainability when responding to tenders.

As part of the procurement arrangements, we seek to avoid all single-use plastics and have added specific guidance along these lines to our procurement manual, as well as general guidance around sustainable procurement.

### **Nature Recovery and Biodiversity action planning**

UKAD does not hold any natural capital or landholdings and therefore does not have a nature recovery plan.

### **Reducing environmental impacts from ICT and Digital**

UKAD ensures all Waste Electrical and Electronic Equipment (WEEE) is disposed of sustainably through a licenced suppliers for secure recycling or reuse as appropriate. UKAD's infrastructure is cloud based with a [c/o footprint]. UKAD is committed to reducing waste and regularly reviews infrastructure services to ensure only necessary services are provisioned and that their availability is provide as required. UKAD engages with all third party suppliers on their commitment towards NetZero targets and compliance with transparency in supply chains regulations.

### **Sustainable Construction**

As discussed above, UKAD is the anchor tenant in the first Passivhaus development on the Loughborough University campus – SportPark Pavilion 4. This enables UKAD to reduce its carbon footprint thanks to triple glazed windows that can be opened, an enhanced thermal efficient airtight building fabric, external solar shading and a highly efficient heat and ventilation system. Going beyond Passivhaus requirements, SportPark Pavilion 4's entire roof is fitted with solar panels, to further reduce its energy demand. When fitting out this new space UKAD specified a high level of sustainability in the equipment purchased and the materials used.

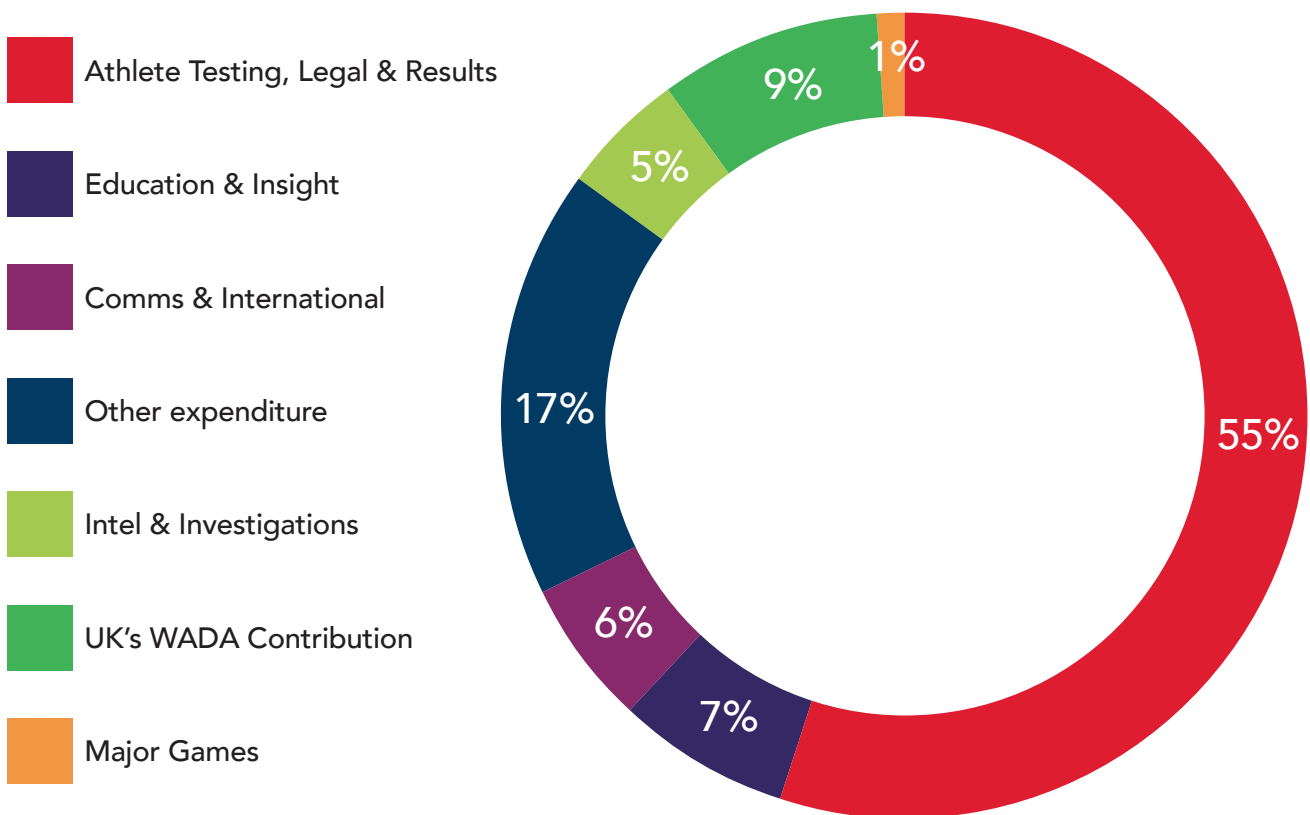
# Financial Performance

## Summary of Results

UKAD had net expenditure for the year of £9,539k (2022/23: £10,512k). Government grant income received from DCMS is treated as financing rather than income and as such is recognised in the Statement of Changes in Taxpayers' Equity.

The chart below shows the percentage split of expenditure for 2023/24.

<sup>1</sup>Graph 1: Expenditure in 2023/24



## Income Sources

The majority of the organisation's funding came from GIA, received from DCMS. This is recognised in the accounts as financing rather than income. UKAD generates income from testing, consultancy, and other activities which in 2023/24 came to £2,253k (2022/23: £3,533k). In 2023/24 £141k of this income related to testing services provided for Major Games (2022/23 £1,131k). 2022/23 included the income associated with services provided at the Birmingham 2022 Commonwealth Games.

<sup>1</sup> Expenditure excludes the net pension cost of £285k.

## Financial Performance continued

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### COVID-19 impact

2022/23 saw contracted testing numbers increase to pre-pandemic levels. Commercial testing income for the reporting period was £2,078k (2022/23: £2,399k).

UKAD did not incur any additional expenditure as a direct result of operational changes to adapt to the pandemic (2022/23: £4k). The additional expenditure in 2022/23 related to cleaning equipment for the offices.

### EU Exit impact

UKAD monitored the risks associated with the end of the transition period after leaving the EU and took appropriate mitigation to ensure operational activity could continue uninterrupted. No costs were incurred in relation to the EU exit (2022/23: £nil).

### Treasury Policy

UKAD does not hold any shares or other investments. UKAD's cash policy is to draw down GIA on the basis of need, in accordance with Managing Public Money.

### Investment in Non-Current Assets

The organisation spent £18k (2022/23: £364k) on non-current assets during the year. The expenditure in 2022/23 related to additions included fixtures, fittings, and IT equipment relating to the fit out of UKAD's new head office at SportPark on the Loughborough University campus.

### Trade and other payables

Trade and other payables totalled £1,396k as at 31 March 2024 (2022/23: £1,424k). The change relates to a decrease in trade payables at the end of the year compared with 2022/23 due to improvements in our payables process resulting in trade creditors being paid more promptly.

### Expenditure

Significant areas of expenditure included the following:

- UKAD has a contract with the WADA-accredited laboratory, the Drug Control Centre, King's College London, which undertakes the analysis of samples from the UK's athlete testing programme. Results analysis and legal work accounted for £1,910k (2022/23: £2,140k).

## Financial Performance continued

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- £2,250k (2022/23: £2,333k) spent on the direct costs of the athlete testing programme and a further £561k on the related staff costs – a total of £2,811k (2022/23: £2,944k). The costs of the athlete testing programme include the costs of DCP who collect samples for analysis
- £1,070k (2022/23: £929k) spent on the cost of the UK contribution to WADA
- £269k (2022/23: £302k) spent on the direct costs of the education programme and a further £342k on the related staff costs – a total of £611k (2022/23: £664k). A key part of UKAD's prevention work involves the education of those in sport to deter them from doping. The cost of the education programme includes the costs of the National Trainers, who are field workers conducting education sessions for athletes and support personnel
- £165k (2022/23: £112k) spent on the direct costs of the Intelligence and Investigations programme and a further £424k on the related staff costs – a total of £589k (2022/23: £533k)
- Spending on major games depends on which events the UK has secured for any given year. £87k (2022/23: £1,079k) spent on the direct costs associated with the delivery of testing services provided at major games, with no related staff costs incurred during the year (2022/23 £43k, a total of £1,122k). Of the £1,122k in 2022/23 89% related to the expenditure associated with the Birmingham 2022 Commonwealth Games.

### Future Financial Risks

There are financial risks regarding the collection of our commercial income but we have not needed to provide for any expected credit losses this year (2022/23: £3k). It is not expected the level of testing income in 2024/25 will be further impacted due to the COVID-19 pandemic, however management continues to make reassessments of forecast income and expenditure and make the appropriate changes to ensure UKAD remains able to meet all future liabilities.

## Financial Performance continued

### Long-term Expenditure Trends

Actual operating expenditure over the last five years ended 31 March and projected expenditure based on current income and expenditure forecasts, excluding any future period net pension costs, over the next two years is set out below.

£'000	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
<b>Salaries, social security and pension contributions</b>	3,998	4,027	4,142	4,302	4,273	4302	4517
<b>Net pension cost</b>	940	682	1,559	1,366	285	*	*
<b>Total staff cost</b>	4,938	4,709	5,701	5,668	4,558	4,302	4,517
<b>Other expenditure</b>	7,499	5,837	6,668	8,148	6,879	7070	7140
<b>Depreciation &amp; amortisation</b>	382	441	220	226	322	286	286
<b>Finance charge</b>	12	7	4	3	28	26	24
<b>Total operating expenditure</b>	12,831	10,994	12,593	14,045	11,787	11,684	11,967

\* Net pension cost is unknown until the scheme actuary reports after each year end.



Jane Rumble  
Chief Executive and Accounting Officer  
17 December 2024





SPORTS PHOTOS/ADOBE STOCK

# Directors' Report

## Background to UKAD

UKAD is a limited company which was incorporated on 14 August 2009 and became operational on 14 December 2009. UKAD is also a Non-Departmental Public Body, funded by the DCMS. UKAD is covered by the Government Resources and Accounts Act 2000, and as a result the Comptroller and Auditor General (C&AG) is the statutory auditor.

## This report contains five sections:

- the Directors' Report
- the Statement of Directors' and Accounting Officer's Responsibilities
- the Governance Statement
- the remuneration and Staff Report
- the parliamentary Accountability and Audit Report

## Directors' Report for the Year Ended 31 March 2024

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The Directors present their report and financial statements for the year ended 31 March 2024, in respect of United Kingdom Anti-Doping Limited (UKAD), company number 06990867.

The Directors who served during the year are detailed in the Governance Statement.

### Future Development and Events since the Reporting Period

UKAD has continued to ensure that a comprehensive anti-doping programme is in place in the UK. Preparations continued ahead of the Paris 2024 Olympic and Paralympic Games. UKAD is continuing to work with overseas partners and maintain the partnership with the Drug Control Centre at King's College, London.

### Better Payment Practice Code

UKAD has a commitment to abide by the Better Payment Practice Code and in particular to settle bills in accordance with contracts. Invoices are normally settled within our suppliers' standard terms. 99% (2022/23: 99%) of undisputed invoices were paid within 30 days of receipt.

### Pension Liabilities

UKAD has a defined benefit plan and the treatment of pension liabilities is set out in notes 1.6 and 13. In 2022/23 the pension scheme net liabilities became net assets and this change was reflected in the Statement of Financial Position and Statement of Comprehensive Net Expenditure for that year. In 2023/24 the net asset increased further, which has been reflected in the Statement of Financial Position and Statement of Comprehensive Net Expenditure.

### Sickness Data

Information concerning the number of days lost to sickness is set out in the Accountability Report – Remuneration and Staff.

### Diversity

At the end of the year the board comprised four males and five females. One Board member has declared a disability, one is from an Asian ethnic background and two are from the black ethnic group. Information concerning the gender mix at the end of the financial year is set out in the Accountability Report – Remuneration and Staff.

## Directors' Report for the Year Ended 31 March 2024 continued

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### Board Members' Company Directorships and Other Significant Interests

Information concerning the company directorships and other significant interests is set out in the Governance Statement.

### Personal Data

UKAD has suffered no protected personal data incidents during 2023/24 or prior years and has made no such report to the Information Commissioner's office.

### Auditor

UKAD is required to have its accounts audited by the Comptroller and Auditor General.

By order of the Board

A handwritten signature in black ink that reads "Trevor Pearce". The signature is written in a cursive style and is underlined with a single horizontal stroke.

Trevor Pearce CBE QPM  
Chair  
17 December 2024

## Statement of Directors' and Accounting Officer's Responsibilities

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The Directors are responsible for preparing the Strategic Report and Directors report and the financial statements in accordance with applicable law and regulations. Company law requires UKAD to prepare financial statements for each financial year. The financial statements are required by law to give a true and fair view of UKAD's state of affairs at the year end and of its income and expenditure and cash flows for the financial year. In preparing these financial statements, the Directors are required to:

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent
- state whether applicable International Financial Reporting Standards have been followed, subject to any material departures disclosed and explained in the financial statements
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that UKAD will continue in business

The Directors are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of UKAD and enable them to ensure that its financial statements comply with the Companies Act 2006. They have general responsibility for taking such steps as reasonably open to them to safeguard the assets of UKAD and to prevent and detect fraud and other irregularities.

The Accounting Officer of DCMS has designated the Chief Executive as Accounting Officer of UKAD. The relevant responsibilities of an Accounting Officer, including her responsibility for the propriety and regularity of the public finances for which she is answerable and for keeping proper records and the safeguarding of UKAD's assets, are set out in Managing Public Money published by HM Treasury. UKAD complies with the requirements of the Government Financial Reporting Manual and in particular to:

- observe the Accounts Direction issued by DCMS, including the relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis
- state whether applicable accounting standards as set out in the Government Financial Reporting Manual have been followed, and disclose and explain any material departures in the financial statements.

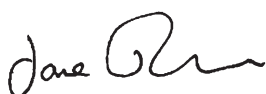
We confirm that the annual report and accounts as a whole is fair, balanced and understandable and we take personal responsibility for the annual report and accounts and the judgments required for determining that it is fair, balanced and understandable.

## Statement of Directors' and Accounting Officer's Responsibilities

continued

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Each of the Directors confirms that to the best of their knowledge there is no information relevant to the audit of which the auditor is unaware. Each of the Directors also confirms that they have taken all necessary steps to ensure that they are aware of all relevant audit information and that this information has been communicated to the auditor. This report has been approved by the Board and is signed by the Chief Executive as Accounting Officer and the Chair on behalf of the Board.



Jane Rumble  
Chief Executive and Accounting Officer  
17 December 2024



Trevor Pearce CBE QPM  
Chair, on behalf of the UKAD Board  
17 December 2024

## Governance Statement

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This Governance Statement outlines our governance structure and demonstrates how the arrangements that we have in place align with the guidelines and principles set out in the UK Corporate Governance Code. Where any aspect of the Code has not been fully applied, an explanation is given below. It also outlines risk management and internal control arrangements for UKAD. It applies to the financial year 1 April 2023 to 31 March 2024 and up to the date of approval of the Annual Report and Accounts.

The Going Concern and Viability Statement can be found on page 22.

### Framework Document

Our main governing documents are our Articles of Association and our Framework Document. The Framework Document sets out our core responsibilities, describes the governance and accountability framework that applies between the roles of DCMS and UKAD, and sets out how the day-to-day relationship works in practice, including in relation to governance and financial matters.

## Governance Statement – UK Corporate Governance Code

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The Framework Document requires us to comply with the UK Corporate Governance Code<sup>2</sup> or to specify and explain any non-compliance in our annual report. However, we also believe that adopting the UK Corporate Governance Code ensures that we recognise and embed best practice in corporate governance. The Board considers that we have complied in full with the Code, other than the areas explained in this report. UKAD is a company limited by guarantee with no shareholders. Reference to 'shareholders' within the UK Corporate Governance Code does therefore not apply.

### Role of the Board

The Board is responsible for setting the strategic aims, ensuring the necessary enablers are in place for objectives to be met and for reviewing performance of the executive team.

The Board establishes the value, purpose and strategy of the organisation and ensures that these are aligned to the company culture. All directors act in line with our values of integrity, collaboration, excellence and passion.

The Board sets the standard for a control environment through implementing sound policies and practices that are aligned the company's values.

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<sup>2</sup> [https://media.frc.org.uk/documents/UK\\_Corporate\\_Governance\\_Code\\_2018.pdf](https://media.frc.org.uk/documents/UK_Corporate_Governance_Code_2018.pdf)

The Board has delegated the authority of certain tasks as defined in their terms of reference to its committees which are the Audit and Risk Committee and the People Committee. The written terms of reference of the committees are available on our website. The Board has delegated the day-to-day management of the company to the Chief Executive.

### **Composition of the Board**

The Framework Document and the Articles of Association state that we must have a board in line with good standards of corporate governance, as outlined in the UK corporate governance code.

Trevor Pearce is the current Chair of the Board and Nicola Philips is the current Senior Independent Director.

At year end, the Board comprised of nine independent non-executive directors (including the Chair and the Senior Independent Director). The directors are Ama Agbeze, Frances Akor, Mark Foster, Alison O’Riordan, Trevor Pearce, Nicola Phillips, Nicola Shannon, George Walker and Suman Ziaullah.

The principles and provisions within the code relating to board appointments are fulfilled on behalf of UKAD by DCMS, as the Department handles the appointment of UKAD’s Directors. The process, including the time commitment, is outlined on the Public appointments area of the gov.uk website.<sup>3</sup>

Board members are appointed by the Secretary of State for three to four years, using the public sector appointments process. They can be reappointed for a second three-to-four-year term. The appointments are made in accordance with guidance from the Office of the Commissioner of Public Appointments.

The Board and its committees include members whose skills and experience align with the strategic direction of the organisation, including elite sport, finance, commercial and sponsorship, law, operational delivery and corporate services. All new directors receive an induction programme and additional training, tailored to their individual needs.

All non-executive directors are considered to be independent.

At the year end, our Framework Document stated that the CEO and Finance Director of the organisation will be appointed to the Board ex-officio. In order for this process to be formalised our Articles of Association were updated to mirror the Framework Document. As our Articles of Association must be signed off by the Secretary of State, this process had not been completed at the year end, therefore the CEO and the executive taking on the responsibilities of the Finance Director were not officially appointed during the year.

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<sup>3</sup> Public appointments – GOV.UK

### Board changes

Please see the table on page 48 for changes to the Board during the reporting period.

### Board Governance

The Board meets sufficiently regularly to discharge its duties effectively, generally four times a year in a formal capacity and twice a year for development days.

The Board met four times in 2023/24 in May 2023, July 2023, November 2023 and February 2024. Additionally, the Board approved one matter by unanimous decision by email in June 2023. It also held two development days in June 2023 and December 2023.

Where appropriate the Board receive informal briefings from the CEO on relevant operational and organisational matters.

UKAD does not comply with provision 1.4 of the UK Corporate Governance Code because it is a company limited by guarantee with no share capital and therefore does not have any shareholders to report to.

### The Chair

The core responsibilities of the Chair are outlined below. However, it should be noted that the Chair's primary role is to ensure that the board is effective. Throughout his tenure, the Chair has demonstrated his objective judgment by ensuring that each director's views are heard. He has done this by promoting a culture of openness and debate by ensuring all directors have the time and space to contribute to discussion; actively encouraging the board to share their views and expertise and by setting agenda items that will facilitate debate and decision making. The responsibilities of the Chair include:

- taking a strong hand in shaping the organisation and working collaboratively with a broad range of key stakeholders
- developing an awareness and understanding of the range of organisational cultures to ensure buy-in, at all levels
- engaging with Governing Bodies of Sport to establish and maintain cooperative relationships in the area of case management of doping cases
- provide effective, strategic leadership to the Board in its responsibilities towards delivery of an effective UK anti-doping programme, including the process of strategy development
- act as a positive and powerful advocate for the work of UKAD, including assuring effective communications with key partners and stakeholders (including Government, NGBs and law enforcement agencies) both in the UK and internationally



- chair Board meetings, and attend Board committees as appropriate
- exercise accountability to government and key partners, and ensure the delivery of the objectives and targets shown in its Framework Document with DCMS
- agree management arrangements at a senior level of the organisation, including appointing and remunerating the Board, Chief Executive and executive team. To also develop a supportive relationship with the Chief Executive to deliver corporate strategy.

### **The Chief Executive**

The responsibilities of the Chief Executive include:

- fulfilling the responsibilities of Accounting Officer
- leading the Executive Team in the day-to-day running of the company
- implementing the strategy as agreed by the Board
- ensuring the delivery within the annual budget
- ensuring appropriate internal controls and risk-management processes are in place
- maintaining regular dialogue with the Chair and the Board
- facilitates effective communication with our external stakeholders, including DCMS and National Governing Bodies
- ensuring our values of integrity, collaboration, excellence and passion are embedded in our day-to-day operations and staff culture.

### **The Senior Independent Director**

The responsibilities of the Senior Independent Director include:

- working alongside the Chair to provide a sounding board for them
- being available as an intermediary to other directors when necessary
- lead the meeting(s) with the other non-executive directors without the Chair being present, including to appraise the performance of the Chair.

### Non-executive directors

- The responsibilities of the Non-executive Directors include:
- ensure that the Board fulfils its responsibilities, particularly in relation to the company strategy
- scrutinise and hold to account the performance of management and individual executive directors against agreed performance objectives.
- ensure they are satisfied with the integrity of the internal control and risk management framework in place
- participate in and fulfil their responsibilities in relevant committees.

### Board evaluation

Our last externally facilitated Board effectiveness Review (BER) took place in December 2022. The BER was facilitated by BDO LLP who has no connection with UKAD or any of its individual directors. The outcome and recommendations of this review were presented to the Board in January 2023 and implemented throughout the course of 2023/24.

The BER concluded that UKAD has a strong and effective Board and subcommittee structure, with appropriately skilled and capable members of the Board and Executive team. Board and committee meetings are supported by a clear timetable, high quality papers and detailed minutes. The Board supports the Accounting Officer in meeting their responsibilities with regards to Managing Public Money and there are effective working relationships between the Board and the Executive team. Furthermore, the Chair promotes an open and honest culture and effectively manages board meetings to allow constructive check and challenge from all members.

The BER found that there had been clear improvements in stakeholder engagement since the last board effectiveness review and this remains an area of focus for the Board. In 2023/24, Board reporting was updated to provide an overview of key stakeholder meetings which took place in the reporting period. Other recommendations in this area included improving the Board's communication with the Athlete Commission which has been aided through the appointment of the new Chair of the Commission in 2023/24.

The Corporate Governance in Central Government Code of Practice sets out expectations that ALBs should have mechanisms for learning from past successes and failures within the departmental family and relevant external organisations. The BER recommended that the UKAD board needs to consider how it can do this better. Performance reporting could be one area where it would be helpful to learn from others. In 2023/24, engagement with

relevant external organisations increased, which included a guest speaker from the City of London Police Authority who provided an engaging and informative session on governance and accountability. Development on a new performance pack began in December 2023 and was implemented in 2024/25.

The BER also noted that although the Board has processes in place for risk management, succession planning and reviewing UKAD's performance, there are improvements that could be made to strengthen these areas including: implementing a skills matrix, focussing on strategic KPIs and bringing UKAD's risks to life for board members. This has been improved through Board reporting and through agendas being structured to ensure time for comprehensive briefings on specific areas of risk and will continue to improve in 2024/25 with implementation of the new performance pack.

No formal BER was conducted during 2023/24. This was due to a decision made to align the BER schedule with the financial year, with the next internally facilitated review due to take place in July 2024, and around the same time annually thereafter. The next externally facilitated review is scheduled to take place in December 2025.

Whilst a formal BER did not take place in 2023/24, the Chair and Board regularly review how effective they are through fostering a culture of continuous feedback. This evaluation included a review of the composition and diversity of the Board (see 'Diversity' section on page 34 of the Director's Report).

### **Audit and Risk Committee**

At the financial year end, membership of the Audit and Risk Committee (ARC) comprised of four non-executive directors; George Walker (Chair), Nicola Philips, Mark Foster and Frances Akor (up until 30 October 2023). Nicola Shannon KC joined the committee from 30 October 2023. The committee also included Martin Gore, an independent member who was appointed as a finance specialist as no other member of the committee had a finance qualification or background at that time. Martin Gore was appointed in January 2018 on a 3-year term, which was extended by one further term until December 2023.

The Chair of the committee is a chartered accountant with current and relevant financial experience.

The committee met four times in the year, with meetings in May 2023, July 2023, October 2023 and February 2024.

The Chief Executive (as Accounting Officer), Chief Operating Officer (up until December 2023), Director of Finance and Business Services (from January 2024), Head of Finance and Head of Risk and Information attended each meeting. A representative from our internal

auditor (TIAA), also attended each meeting along with representatives from the National Audit Office (NAO), our statutory external auditor.

The Chair of the Board also attended in an observing capacity.

The Committee advises the Board and Accounting Officer on:

- the strategic processes for risk, control and governance
- the accounting policies, the accounts, and the annual report of the organisation, including the process for review of the accounts prior to submission for audit, levels of error identified, and management's letter of representation to the external auditors
- the planned activity and results of both internal and external audit
- adequacy of management response to issues identified by audit activity, including external audit's management letter
- assurances relating to the corporate governance requirements for the organisation
- proposals for tendering for either Internal Audit services or for purchase of non-audit services from contractors who provide audit services
- anti-fraud policies, the reporting of wrong-doing processes, and arrangements for special investigations
- processes for monitoring compliance with relevant laws, regulations and codes of conduct; and
- adequacy of Delegated Authority and Expenses policies.

The following matters were considered by the committee during the 2023/24 financial year:

### **Finance**

- Final annual report and accounts for the year ended 31 March 2023
- Finance reports and management accounts to the most recent month ends including allocation of contingency
- Arrangements for the preparation and audit of the 2023/24 annual report and accounts
- Budget process and draft budget for the year ending 31 March 2025

### External audit

- Management Report in respect of the year ended 31 March 2023
- Progress updates during the year
- Audit planning report in respect of the year ended 31 March 2024

### Internal audit

- Annual plan 2024/25
- Annual report 2022/23
- Finalised audit reports
- Implementation of recommendations
- Progress updates

### Risk

- Board Assurance Framework Risk reports
- Strategic Risk Register including a summary of changes to the register and scoring
- Risk Management Strategy
- Summary risk check and challenge
- Reporting of wrongdoing, anti-fraud and anti-bribery policies and activities

### Governance

- Terms of reference
- Review of Governance Meeting Arrangements
- Committee effectiveness
- Assurance for DCMS

The Chair of the committee provides an update on matters discussed at the previous meeting during each Board meeting.

The company's main risks are set out in the 'Risk and Control Framework' section of this report on page 52.

During the year there were no failures in, or breaches of information security and there have been no whistleblowing concerns raised.

In relation to this Annual Report and Accounts, the Audit and Risk Committee confirmed that it is whole, fair, balanced and understandable and provides the information necessary for readers to assess UKAD's performance, business model and strategy. The committee reviewed and considered the financial statements including the significant risks raised during the audit which included management override of controls and the valuation of the defined benefit pension scheme.

### **People Committee**

At the financial year end, membership of the People Committee comprised of four non-executive directors; Suman Ziaullah (Chair) Alison O'Riordan, Frances Akor (from 30 October 2023) and Ama Agbeze (from 30 October 2023). Claire-Marie Roberts and Nick Griffin were members of the committee up until 30 September 2023 when their terms ended.

The committee met three times in the year, with meetings in June 2023, October 2023 and January 2024.

The Chief Executive, Chief Operating Officer (up until December 2023), Director of Finance and Business Services (from January 2024), and the Head of People attended each meeting. The Chair of the Board also attended in an observing capacity.

The main duties of the committee are outlined in the Remuneration and Staff Report on page 58.

During the year, the committee met three times and discussed the following matters:

- Results of the staff survey
- Gender pay gap
- Pay, including performance related pay
- Sickness, employee turnover and recruitment and retention
- Equality, diversity and inclusion (EDI)
- Changes to governance arrangements

One of the key topics discussed at the committee is EDI. The committee are provided with a report which outlines the progress made against UKAD's EDI initiatives. During the year, UKAD's equality policy was reviewed and updated where appropriate to ensure compliance with statutory requirements. UKAD's People Team, with involvement with other staff members, has promoted diversity and inclusion through a number of initiatives through its EDI working group.

During the year, UKAD improved its reporting mechanisms to report on EDI metrics such as ethnicity by grade and gender by grade. UKAD also reports on the number of staff who have declared a disability. These reporting mechanisms help the committee to review the diversity and gender balance of the organisation, the policies and procedures in place to support staff and workers, and to make recommendations where appropriate.

### **Remuneration Policies & Practices**

As UKAD is a not-for-profit organisation and does not have any shareholders, section 5 of the UK corporate governance code largely does not apply. However, the People committee is responsible for reviewing and setting policies for executive director's remuneration and they ensure the remuneration is set at an appropriate level to successfully achieve the core objectives as outlined in the strategy.

As UKAD is an arm's length body of the government, it is bound by the civil service pay remit guidance and can only increase pay within the limits set out in the guidance. Staff pay increases are approved by the People committee and implemented only when approval has been granted by the sponsoring body (DCMS).

### **Board and committee membership**

The table below sets out the appointment dates of Board and committee members, along with details of those Board members who resigned in the year.

## Governance Statement – UK Corporate Governance Code continued

Director	Role	Board	Audit and Risk Committee	People Committee
<b>Ama Agbeze MBE</b>	Non-executive director	App. 30/10/2023		App. 30/10/2023
<b>Frances Akor</b>	Non-executive director	App. 01/10/2017	App. 01/10/2017 Res. 30/10/2023	App. 30/10/2023
<b>Mark Foster</b>	Non-executive director	App 15/07/2021	App. 15/07/2021	
<b>Nicholas Griffin KC</b>	Non-executive director	App. 1/10/2017 Res. 30/09/2023		App. 01/10/2017 Res. 30/09/2023
<b>Alison O’Riordan</b>	Non-executive director	App. 05/09/2022		App. 05/09/2022
<b>Trevor Pearce CBE QPM</b>	Chair	App. 23/02/2017		
<b>Nicola Phillips OBE</b>	Non-executive director	App. 01/10/2017	App. 01/10/2017	
<b>Claire-Marie Roberts</b>	Non-executive director	App. 01/10/2017 Res. 30/09/2023		App. 01/10/2017 Res. 30/09/2023
<b>Nicola Shannon KC</b>	Non-executive director	App. 30/10/2023	App. 30/10/2023	
<b>George Walker</b>	Non-executive director	App. 05/09/2022	App. 05/09/2022	
<b>Suman Ziaullah</b>	Non-executive director	App. 15/07/2021		App. 15/07/2021



### Board and committee meetings

The table below shows the attendance at the Board and Committee meetings during the year. The Executive team comprising of the Chief Executive, Chief Operating Officer (until December 2023), Director of Finance and Business Services (from January 2024), Director of Operations, Director of Legal and Regulatory Affairs, Deputy Director of Legal and Regulatory Affairs, Director of Communications and Director of Education, Insight and Global Engagement also attend each Board meeting. Staff outside of the executive team are invited to attend to present topics in their area or observe topics being presented that are relevant to their role and aid their learning and development.

We also operate a Board apprentice scheme and in 2023/24 a Board apprentice attended each of the Board meetings.

It should be noted that the Board meet regularly outside of formal meetings and are provided with updates from the Executive team when necessary.

	Board	Audit & Risk Committee	People Committee
<b>Number of Meetings</b>	4	4	3
Ama Agbeze MBE	1/2	-	1/1
Frances Akor	4/4	2/3	1/1
Mark Foster	4/4	3/4	-
Nicholas Griffin	2/2	-	0/1
Alison O’Riordan	4/4	-	2/3
Trevor Pearce CBE QPM	4/4	4/4	3/3
Nicola Phillips OBE	4/4	4/4	-
Claire-Marie Roberts	2/2	-	1/1
Nicola Shannon KC	2/2	1/1	-
George Walker	4/4	4/4	-
Suman Ziaullah	4/4	-	3/3
Martin Gore	-	3/3	-

### Board Members' Company Directorships and Significant Interests

The table below shows the reported company directorships and significant interests of the Board members held in 2023/24.

Name	Entity	Role
<b>Ama Agbeze MBE</b>	Sporting Equals	Member of the Sports Monitoring Advisory Panel
	England Netball	Commentary
	Netball Players Association	Alumni Member
	UNICEF	Sports Advisory Board Member
	SportsAid	Trustee
	Self-employed	Consulting, ad hoc coaching, keynote speaking
<b>Frances Akor</b>	None	–
<b>Mark Foster</b>	Rugby Football League	Chief Commercial Officer (past)
	England Netball	Chief Commercial Officer (current)
<b>Nicholas Griffin</b>	QEB Hollis Whiteman	Self-employed Barrister
<b>Alison O’Riordan</b>	British Athletics	Coach
	England Athletics	Coach
	Paralympics Ireland	Coach
<b>Trevor Pearce CBE QPM</b>	Gambling Commission	Commissioner (expired Dec 2023)
<b>Nicola Phillips OBE</b>	Welsh Rugby Players Association	Non-executive Advisory Board Member
	Association of Chartered Physiotherapists in Sport & Exercise Medicine	Life Member
<b>Claire-Marie Roberts</b>	Premier League	Head of Coach Development & Insight
	Nike	Special Advisor (Women in Sport)
<b>Nicola Shannon KC</b>	None	-
<b>George Walker</b>	Scottish Sports Futures	Charity Trustee
	SportsAid Scotland	Charity Trustee
	Lawn Tennis Association	Non-playing member
	Scottish Rugby	Season ticket holder
<b>Suman Ziaullah</b>	Old Albanians’ Rugby Club	Volunteer Coach

### Commissions

In addition to the committees, the Board has established two commissions. The Athlete Commission, chaired by one of the Board members, met twice in 2023/24. Its remit is to provide a forum for the exchange of information and opinions on anti-doping matters. The Innovation Commission, chaired by one of the Board members, met twice in 2023/24. The purpose of this commission is to signpost new trends in doping activity and to focus on coordinated opportunities for research funding that support the development of evidence-based anti-doping policy.

### Relationship with our sponsoring department

UKAD's relationship with its sponsor department, DCMS, is defined in the Framework Document. The relationship with DCMS is maintained through regular meetings with the sponsor team and meetings during the year with the Minister for Sport.

### Maintenance of a sound internal control system

The Board has overall responsibility for our risk management and system of internal controls and the responsibility to ensure they are effective. As outlined in the section headed Audit and Risk Committee, the committee has delegated authority for the detailed review to ensure a sound internal control system.

In FY2023–24, the effectiveness of the system of internal control was and will continue to be maintained by:

- Active monitoring of the status of strategic risks by the senior management team, Audit and Risk Committee and Board
- Review and approval by the Board of key policies which underpin internal control systems
- Oversight of the status of all risks by the Audit and Risk Committee
- Scrutiny of all internal and external audit reports by the Audit and Risk Committee, supported by follow-up reports on the management response
- Receipt of the Alcumus report on the annual audit of compliance with ISO 9001:2015 and ISO 27001:2013 standards
- Receipt of the Internal Auditor's Annual Report.

For further information on the Alcumus and Internal Auditors reports, please see the 'Internal Audit' section on page 53.

### Control and assurance environment

Our system of internal control is designed to identify and prioritise risks to the achievement of our aims and objectives in a proportionate manner, to evaluate the likelihood of those risks being realised and the impact this may have, and to manage them efficiently, effectively and economically. It is also recognised that risk is not always negative, and that maximising opportunity is part of our risk management protocols. The Audit and Risk Committee assists the Board discharge its responsibilities in this area (as explained further in the section headed Audit and Risk Committee on pages 43 to 46).

### The Risk and Control Framework

Risk identification and assessment processes form an integral part of UKAD's strategic and business planning and these have been further embedded during 2023/24. The process of risk assessment is led by the senior management team, with input from managers and staff. All strategic risks have a designated senior manager who is responsible for reporting the status of each identified risk. New risks identified during the year are added to the risk register. The organisation has developed strategic, operational and project level risk registers, involving all staff, to ensure that risk management is embedded throughout UKAD.

After taking mitigating action, the highest scoring residual risks which are currently regularly reviewed by the Audit and Risk Committee as part of our Board Assurance Framework have been identified as:

- Measurably increased levels of demoralised/demotivated staff or workers
- UKAD does not comply with applicable legislation and case law
- Material damage occurs to UKAD's reputation
- Source of intelligence identified
- Inability to collect and develop appropriate intelligence relating to doping

The senior management team, risk managers and independent risk function review the risk registers each monthly and the Audit and Risk Committee reviews the strategic risks at every meeting. The Audit and Risk Committee reports to the Board on the appropriateness and effectiveness of risk management in UKAD. During the year the Board considered its risk appetite to better inform risk management across UKAD and to more clearly illustrate when risks need to be escalated to them.

The consideration of financial, operational and compliance controls forms part of our risk and control framework and during the year, no significant failing or weaknesses were identified as part of the reviews undertaken.

### **Risk-management framework**

Our risk management approach is based on devolved accountability across the organisation so that risks are assigned to those best placed to manage them, with an overall strategic direction on risk management set centrally. Risks are managed regularly and reviewed monthly at operational level along with reporting at Board and committee level as appropriate.

The role of the Board is to determine UKAD's strategy, as well as the risk culture. The Board defines an appropriate level of risk exposure and approves major decisions within the organisation's risk profile. It also has responsibility for monitoring the management of strategic risks, for satisfying itself that risks are being managed actively and reviewing annually UKAD's approach to risk management.

The Audit and Risk Committee formally reviews the risk position at each meeting (in 2023/24, in May 2023, July 2023, October 2023 and February 2024, and provides assurance to the Board.

UKAD has developed an effective risk management strategy around four key principles:

- Embedding a culture which supports well-considered risk-taking, mitigation and management likely to lead to improvements in the delivery of our work
- Clear ownership of roles and responsibilities
- Establishment of corporate systems to identify, report and evaluate risks and their potential impact in line with the risk appetite defined by the Board
- Ensuring colleagues have the appropriate skills to identify and assess the potential for risks to arise in the delivery of UKAD's remit

### **Internal Audit**

The review of the effectiveness of our control environment is informed by the work of our internal and external auditors and UKAD senior managers who have responsibility for the development and maintenance of the internal control framework. In April 2021 TIAA commenced its work providing our internal audit services. In addition, UKAD has an integrated quality and information security management system in place, which is audited

annually by Alcumus in accordance with the requirements of the ISO 9001:2015 and ISO 27001:2013 standards. These independent reviews provide assurance to the Board that the processes relating to UKAD's core operations are undertaken appropriately and are continually improved.

TIAA undertook five reviews during the year, covering the areas of assurance framework: Governance – Strategic Planning; Education and Training; Communication and Media; Performance Management Data Quality and Contracted Major Events. In addition, TIAA followed up on the implementation of recommendations from prior years. In its Annual Report to the Audit and Risk Committee, TIAA concluded that 100% (2022/23: 100%) of previous internal audit recommendations had either been implemented, superseded, or were within target date for implementation, and in its opinion good progress had been made. TIAA also reported that on the basis of their audit work reasonable and effective risk management, control and governance processes were in place.

As a result of their work TIAA indicated substantial assurance from three audits and reasonable assurance from two. TIAA raised sixteen recommendations, none of which they considered urgent.

### **Appointment of Auditors**

Appointment of the internal audit function is carried out in line with the procurement requirements as outlined in the Managing Public Money guidance. This ensures that appointments are fair and transparent and that the auditors are independent and effective.

The NAO is appointed as UKAD's external auditors in line with the Government Resources and Accounts Act 2000.

### **Financial management and reporting**

We have effective processes in place for strategic planning, budgeting, monitoring, and forecasting with our annual operational plan and budget being approved by the Board.

Our operational costs are set out in the annual budget which goes through a rigorous, multistage process including working in collaboration with budget holders and the Executive team. The budget is prepared on value for money principles in accordance with the HM Treasury guidance 'Managing Public Money'. The final budget is reviewed by the Audit and Risk committee and then approved by the Board.

We have systems in place for budget holders to effectively review and monitor their budgets regularly and through regular meetings, we operate a finance business partnering relationship between department heads and the finance team. This helps budget holders

and the finance team better understand the drivers which impact on budgets and helps to ensure forecasts are accurate. The information gained during these meetings help to produce up-to-date and accurate information which feeds into the reporting to the Audit and Risk Committee and the Board.

### **Operational**

The Senior Executive Team meetings on a weekly basis to review the upcoming operational activities, progress and challenges. The Chief Executive has regular meetings with each of the Senior Executive Team.

The Chief Executive and the Executive Team meet regularly as appropriate with DCMS and other stakeholders. Governance matters such as performance against objectives and ministerial priorities are regularly discussed at meetings with DCMS.

Other stakeholder engagement includes meetings with National Governing Bodies (NGBs) where cross cutting operational matters are discussed. Strategic matters are discussed with NGB Board Anti-Doping Leads, where UKAD facilitates the sharing of best practices, and participants are encouraged to outline the key risks specific to their sport. This engagement helps UKAD to strengthen relationships with key stakeholders, build a better understanding of potential risk areas and gain valuable feedback which it can use to help improve its performance.

UKAD has several facilities in place to ensure regular engagement with its workforce which includes twice yearly staff surveys and a bi-monthly staff consultation forum (SCF). The SCF is chaired by the Head of People and attended by the Director of Finance and Business Services along with one other Executive Director.

The staff survey results are reviewed and discussed with the People committee and any key matters which are discussed at the SCF are brought to the committee's attention. The effectiveness of these engagement mechanisms is reviewed regularly by the committee to ensure the interests of the workforce are being considered appropriately.

## Other Governance Matters

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### Procurement

We have a Procurement Policy that requires us to procure all goods and services in compliance with the relevant requirements in Managing Public Money, Cabinet Office controls and the public procurement regulations.

### Reporting of Wrongdoing

Our purpose is to ensure doping-free sport, and we achieve this by promoting and protecting clean sport through education, testing and enforcement. Insight into doping and its threat to sport is central to what we do, and we use an intelligence-led approach to deter and detect wrongdoing.

UKAD also has procedures in place for the reporting of wrongdoing (whistleblowing) by its workforce as well as outsiders and staff are reminded about these periodically. The Audit and Risk Committee has oversight of these procedures and carries out an annual review. No reports were received during the year.

### Reporting of Suspicions about Doping

UKAD also encourages anyone with suspicions about doping to confidentially share their concerns either directly or anonymously through our Protect Your Sport hotline.

### Reporting of Fraud

UKAD has not identified any financial fraud during the year and I therefore have nothing to report in this regard.

### Government Functional Standards

During the year, consideration was given to compliance with the government functional standards. This consideration involved completing an initial assessment of the state of compliance and implementing necessary changes to close the gaps for any standards relevant to UKAD.

The assessment concluded that the UKAD complies with all the mandatory requirements of the following functional standards:

- Government Functional Standard GovS 006: Finance
- Government Functional Standard GovS 008: Commercial and Commercial Continuous Improvement Assessment Framework
- Government Functional Standard GovS 013: Counter Fraud
- Government Functional Standard GovS 015: Grants



## Other Governance Matters continued

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A more detailed assessment is planned for 2024-25 which will include a review of all the applicable functional standards to ensure compliance.

### **Trade Union**

No time was spent on trade union activities in 2023/24.



Jane Rumble  
Chief Executive and Accounting Officer  
17 December 2024

# Remuneration and Staff Report

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## People Committee

At the year end, the People Committee comprised of Suman Ziaullah (Chair), Alison O’Riordan, Frances Akor and Ama Agbeze MBE.

The role and responsibilities of the Committee include:

- to monitor and approve matters relating to staff; receive reports relating to Human Resources, staff attitudes, sickness and disciplinary matters, wellbeing and welfare; comment and support changes as necessary
- review the ongoing appropriateness and relevance of the remuneration policy.
- approve the design of, and determine targets for, any performance related pay schemes operated by the company and approve the total annual payments made under such schemes
- ensure that all remuneration matters are approved by DCMS or the Treasury as appropriate and comply with the Management Agreement and Managing Public Money
- ensure that there is an integrated, proactive approach to equality, diversity and inclusion that is informed by public sector best practice and supports the achievement of UKAD’s values and objectives.

## Remuneration Policy

The People Committee are responsible for reviewing the ongoing appropriateness and relevant of the remuneration policy and in 2023/24 salary increases and any performance related payments were approved by the committee before implementation and payment.

The following information has been subject to audit.

## Remuneration and Staff Report continued

### Remuneration of Board Members (subject to audit)

Name	Salary/Fees £'000 2023/24	Salary/Fees £'000 2022/23
Ama Agbeze MBE	0–5	–
Frances Akor	5–10	5–10
Mark Foster	5–10	5–10
Nicholas Griffin KC	0–5	5–10
Alison O’Riordan	5–10	0–5
Trevor Pearce CBE QPM	30–35	30–35
Nicola Phillips OBE	5–10	5–10
Claire-Marie Roberts	0–5	5–10
Nicola Shannon KC	0–5	–
George Walker	5–10	0–5
Suman Ziaullah	5–10	5–10

### Contract Information

Name	Date of (re-) Appointment	Length of Contract	Unexpired Term at 31 March 2024	Notice Period
Ama Agbeze MBE	30 October 2023	4 years	3 years 7 months	3 months
Frances Akor *	1 October 2021	4 years	1 years 6 months	3 months
Mark Foster	15 July 2021	4 years	1 years 3 months	3 months
Alison O’Riordan	5 September 2022	4 years	2 years 5 months	3 months
Trevor Pearce CBE QPM *	23 February 2021	4 years	0 years 11 months	3 months
Nicola Phillips OBE *	1 October 2021	4 years	1 years 6 months	3 months
Nicola Shannon KC	30 October 2023	4 years	3 years 7 months	3 months
George Walker	5 September 2022	4 years	2 years 5 months	3 months
Suman Ziaullah	15 July 2021	4 years	1 years 3 months	3 months

\* Reappointed for a second four-year term

## Remuneration and Staff Report continued

### Salary/Fees

'Salary/Fees' includes gross salary; performance pay or bonuses; overtime; reserved rights to London weighting or London allowances; recruitment and retention allowances; private office allowances and any other allowance to the extent that it is subject to UK taxation. There are no pension entitlements for Board members.

### Benefits in Kind

The monetary value of benefits in kind covers any non-cash benefits treated by HM Revenue and Customs as a taxable emolument. None were received or receivable by the Board in 2023/24 (2022/23: £nil). Tax on Board Members' expenses of £3k (2022/23: £5k) was paid by UKAD. There were none received or receivable by the Chief Executive or the Directors Team in 2023/24 (2022/23: £nil).

### Single Total Figure of Remuneration of Chief Executive and Directors Team (subject to audit)

£'000	Salary and allowances	Performance related pay	Pension Benefits (to nearest £1k)	£'000
<b>2023/24</b>				
<b>Angelina Bassford</b> (Director of Finance and Business Services) <sup>i</sup>	20–25	–	24	45–50
<b>Philip Bunt</b> (Chief Operating Officer) <sup>ii</sup>	65–70	0–5	39	110–115
<b>Kirsty Cockburn</b> (Director of Communications) <sup>iii</sup>	55–60	0–5	19	75–80
<b>Hamish Coffey</b> (Director of Operations) <sup>iv</sup>	80–85	0–5	40	125–130
<b>Nisha Dutt</b> (Director of Legal & Regulatory affairs)	100–105	0–5	37	140–145
<b>Tony Josiah</b> (Director of Education, Insight and Global Engagement)	95–100	0–5	33	125–130
<b>Jane Rumble</b> (Chief Executive)	135–140	5–10	45	190–195

## Remuneration and Staff Report continued

£'000	Salary and allowances	Performance related pay	Pension Benefits (to nearest £1k)	£'000
<b>2022/23</b>				
<b>Philip Bunt</b> (Chief Operating Officer) <sup>v</sup>	85–90	0–5	52	140–145
<b>Kirsty Cockburn</b> (Director of Communications) <sup>vi</sup>	5–10	–	3	10–15
<b>Hamish Coffey</b> (Director of Operations) <sup>vii</sup>	5–10	–	14	20–25
<b>Nisha Dutt</b> (Director of Legal & Regulatory affairs)	95–100	0–5	64	160–165
<b>Tony Josiah</b> (Director of Education, Insight and Global Engagement)	85–90	0–5	127	215–220
<b>Pat Myhill</b> (Director of Operations) <sup>viii</sup>	95–100	0–5	53	150–155
<b>Jane Rumble</b> (Chief Executive)	130–135	–	41	170–175
<b>Gareth Wellings</b> (Director of Finance) <sup>ix</sup>	30–35	0–5	40	70–75

<sup>i</sup> Appointed on 18 December 2023, FYE 80–85, <sup>ii</sup> in post until 31 December 2023, FYE 110–115 on an FTE basis of 0.81. <sup>iii</sup> FTE basis of 0.92, FTE 90–95. <sup>iv</sup> FTE basis of 0.63, FTE 95–100.

<sup>v</sup> FTE of 0.81, FTE 105–110, <sup>vi</sup> appointed on 6 January 2023, FYE to 3 March 2023 25–30 on an FTE basis of 0.2, from 7 March 2023 FYE 55–60 on an FTE basis of 0.63. <sup>vii</sup> appointed as Interim Director of Operations from 1 March 2023, FYE 75–80 on an FTE basis of 0.92. <sup>viii</sup> in post to 31 March 2023, <sup>ix</sup> in post until 29 July 2022, FYE 80–85.

### Salary

'Salary and allowances' includes gross salary and allowances; overtime; reserved rights to London weighting or London allowances; recruitment and retention allowances; private office allowances and any other allowance to the extent that it is subject to UK taxation. UKAD contributes 4 per cent of gross salary towards all employees' pension contributions. The Chief Executive is entitled under contract to receive a non-consolidated performance related payment of up to 10 per cent of salary and the Directors Team fixed amounts subject to the achievement of specific targets. These targets and the attainment of them are determined by the People Committee. For 2023/24 the Directors Team had personal and team targets with amounts for partially and fully achieving these.

## Remuneration and Staff Report continued

### Pension Benefits

The Chief Executive and Directors Team are members of the Local Government Pension Scheme (LGPS), a tax-approved defined benefit occupational pension scheme set up under the Superannuation Act 1972. Benefits are based on career average revalued earnings and duration of membership. Members of the scheme accrued pension entitlement in the year at a rate of 1/49 of career average revalued earnings salary. Death in service cover is three years pay plus spouse's/civil partner's pension equal to 1/160 of the career average revalued earnings, times total membership. Financial disclosures in relation to the pension scheme are shown in Note 13 to the accounts. The table below shows the pension entitlement of the Chief Executive and Directors Team as at 31 March 2024.

### Chief Executive and Directors Team Pension Entitlements (subject to audit)

£'000	Real Increase in Pension	Real Increase in Lump Sum	Value of Accrued Pension	Value of Accrued Lump Sum	CETV as at 31 March 2024	CETV as at 31 March 2023	Real Increase in CETV
<b>2023/24</b>							
Angelina Bassford	0–2.5	–	2.5–5	–	33	0	33
Philip Bunt	0–2.5	–	15–20	–	385	325	38
Kirsty Cockburn	0–2.5	–	0–2.5	–	23	3	20
Hamish Coffey	0–2.5	0–2.5	20–25	10–15	339	284	36
Nisha Dutt	0–2.5	–	5–10	–	115	80	29
Tony Josiah	0–2.5	-0–2.5	30–35	20–25	608	533*	39
Jane Rumble	2.5–5	–	5–10	–	93	42	48

\*This figure was incorrect in the prior year due to third party error.

## Remuneration and Staff Report continued

	Real Increase in Pension	Real Increase in Lump Sum	Value of Accrued Pension	Value of Accrued Lump Sum	CETV as at 31 March 2023	CETV as at 31 March 2022	Real Increase in CETV
<b>2022/23</b>							
Philip Bunt	2.5–5	–	15–20	–	325	257	42
Kirsty Cockburn	0–2.5	–	0–2.5	–	3	–	3
Hamish Coffey	0–2.5	0–2.5	20–25	5–10	284	–	69
Nisha Dutt	0–2.5	–	5–10	–	80	42	34
Tony Josiah	5–7.5	0–2.5	25–30	20–25	533*	403	78
Pat Myhill	2.5–5	–	15–20	–	313	244	44
Jane Rumble	2.5–5	–	2.5–5	–	42	1	42
Gareth Wellings	0–2.5	–	10–15	–	155	117	25

\*This figure was incorrect in the prior year due to third party error.

Accrued pension represents the amount payable to the Chief Executive and Directors Team if they had left on 31 March 2024. Cash-Equivalent Transfer Values (CETV) are not payable directly but represent the potential liability if they should leave the scheme and wish to transfer accrued benefits to another scheme. These are based on assumptions certified by a qualified actuary in accordance with guidance note GN11, published by the Institute of Faculty Actuaries, and do not take account of any reduction in benefits arising from Lifetime Allowance Tax that may be due when pension benefits are drawn.

### The Cash Equivalent Transfer Value (CETV)

CETV figures are calculated using the guidance on discount rates for calculating unfunded public service pension contribution rates that was extant at 31 March 2024. HM Treasury published updated guidance on 27 April 2023; this guidance will be used in the calculation of 2023–24 CETV figures. This is the actuarially assessed capitalised value of the pension scheme benefits accrued by a member at a particular point in time. The benefits valued are the member's accrued benefits and any contingent spouse's pension payable from the scheme. A CETV is a payment made by a pension scheme or arrangement to secure pension benefits in another pension scheme or arrangement when the member leaves a scheme and chooses to transfer the pension benefits they have accrued in their former scheme. The pension figures shown relate to the benefits that the individual has accrued as a consequence of their total service, not just their current executive appointment. CETVs are calculated in accordance with The Occupational Pension Schemes (Transfer Values) (Amendment) Regulations 2008 and do not take account of any actual or potential reduction to benefits resulting from Lifetime Allowance Tax which may be due when pension benefits are taken.

## Remuneration and Staff Report continued

### The real increase in the value of the CETV

This is the element of the increase in accrued pension funded by the Exchequer. It excludes increases due to inflation and contributions paid by the individual. It is worked out using common market valuation factors for the start and end of the period.

### Our Staff

At the start of the year there were 62 people on full-time permanent contracts, eight on part-time permanent contracts, five on full-time fixed-term contracts and three on a part-time fixed term contract. By the end of 2023/24 there were 64 people on full-time permanent contracts, six on part-time permanent contracts, six on full-time fixed-term contracts and one on a part-time fixed term contract. Four staff who came across from UK Sport under TUPE regulations remain in UKAD's employment. UKAD is organised into five directorates – Business Services, Communications, Legal and Regulatory Affairs, Operations, and Education, Insight and Global Engagement. There were 192 days (2022/23: 190 days) lost due to sickness absence during the year, equivalent to 2.36 days per person (2022/23: 2.37 days per person). Staff turnover was 6.3% for 2022/23 (2022/23: 19%).

### Exit Packages (subject to audit)

Exit Package Cost Band	Number of Compulsory Redundancies		Number of Other Agreed Departures		Total number of Exit Packages	
	2023/24	2022/23	2023/24	2022/23	2023/24	2022/23
£0–£25,000	–	–	–	1	–	1
£25,001–£50,000	–	–	–	–	–	–
£50,001–£100,000	–	–	–	–	–	–
£100,001–£150,000	–	–	–	–	–	–
£150,000+	–	–	–	–	–	–
<b>Total Number of Exit Packages</b>	–	–	–	<b>1</b>	–	<b>1</b>
<b>Total Resource Cost (£000)</b>	–	–	–	<b>6</b>	–	<b>6</b>

There were no voluntary exit packages during the year. (2022/23: one voluntary package, less than £10k).



## Remuneration and Staff Report continued

### Staff Costs (subject to audit)

£'000	Directly employed	Agency workers	Total 2023/24	Total 2022/23
Wages and salaries	3,660	64	3,724	3,522
Social Security costs	401	–	401	385
Net pension cost	285	–	285	1,365
Pension contributions	148	–	148	395
<b>Total</b>	<b>4,494</b>	<b>64</b>	<b>4,558</b>	<b>5,667</b>

### Average Number of Staff Full Time Equivalent (subject to audit)

	Permanent Contracts	Fixed Term Contracts	Total 2023/24	Total 2022/23
Directly employed	68.0	7.9	75.9	75
Agency workers	–	1.6	1.6	1
<b>Total</b>	<b>68.0</b>	<b>9.5</b>	<b>77.5</b>	<b>76</b>

### Average Number of Full Time Equivalent Staff by band (subject to audit)

The table below shows the average number of full time equivalent by band.

Band	Permanent Contracts	Fixed Term Contracts	Agency Workers	Total 2023/24	Total 2022/23
9	1.0	0.0	0.0	1.0	1
8	5.1	0.0	0.0	5.1	5
7	0.0	0.0	0.0	0.0	0
6	2.0	0.0	0.0	2.0	2
5	13.9	0.0	0.0	13.9	14
4	24.5	1.3	0.0	25.8	25
3	17.2	5	1.3	23.4	23
2	4.3	1.0	0.3	5.7	7
1	0.0	0.7	0.0	0.7	0
<b>Total</b>	<b>68.0</b>	<b>7.9</b>	<b>1.6</b>	<b>77.5</b>	<b>76</b>

## Remuneration and Staff Report continued

### Average Number of Full Time Equivalent Staff by equivalent Senior Civil Service bands (subject to audit)

The table below shows the average number of full time equivalent staff by the equivalent Senior Civil Services bands.

Band	Pay Range	Average FTE payroll staff 2023/24	Average FTE payroll staff 2022/23
1	£75,000 – £117,800	4	4
2	£97,000 – £162,500	1	2
3	£127,000 – £208,100	1	1

### Contingent Labour, Consultancy and Off-Payroll Engagements

UKAD spent £64k (2022/23: £61k) on agency workers and £7k (2022/23: £31k) on consultancy. Consultancy spend in 2022/23 was higher due to an externally facilitated Board effectiveness review that took place during the year. There were no off-payroll engagements.

### Fair Pay Disclosures (subject to audit)

UKAD is required to disclose the relationship between the remuneration of the highest paid member of staff and the lower quartile, median and upper quartile remuneration of the workforce.

The table below shows the lower, median and upper quartile of the annualised workforce:

Year	25th percentile pay ratio	Median pay ratio	75th percentile pay ratio
2023/24	4.5:1	3.5:1	2.7:1
2022/23	4.3:1	3.5:1	2.6:1

## Remuneration and Staff Report continued

The table below shows the total pay and benefits and the salary component of the total pay and benefits, for the lower, median, and upper quartile of the annualised workforce:

£	Y25	Y50	Y75
<b>2023/24</b>			
Total pay and benefits	32,756	42,038	54,732
Salary component of total pay and benefits	30,355	38,850	50,568
<b>2022/23</b>			
Total pay and benefits	31,064	38,537	51,668
Salary component of total pay and benefits	28,858	36,138	48,602

The banded remuneration of the highest paid member of staff was £145k–150k (2022/23: £130k–135k). This was 3.5 times (2022/23: 3.5 times) the median remuneration of the workforce, which was £38,850 (2022/23: £38,537).

Remuneration ranged from £22k to £149k (2022/23: £22k to £133k).

Total remuneration includes salary, allowances and non-consolidated performance related pay. It does not include employer pension contributions and the cash equivalent transfer value of pensions. The increase in the highest remuneration is due to the highest paid member of staff not being eligible for any performance related pay in the previous reporting period (2022/23) due to them joining part way through the year in 2021/22. They were eligible in 2023/24 so their total remuneration includes the performance related payment.

Compared to the previous reporting period, there was no increase in the mid-point band relating to the remuneration paid to the highest paid member of staff (2022/23: no increase)

£9k of performance related pay or bonuses was paid to the highest member of staff during the period (2022/23: £0 paid).

Compared to the previous reporting period, there was an average increase of 5% on the remuneration paid to employees (excluding the highest paid member of staff) (2022/23: 6% increase). Whilst this increase is only marginal, this is due roles being recruited into Loughborough when they became vacant, which do not require a London weighted salary.

## Remuneration and Staff Report continued

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There was an average increase of 30% on performance related pay and bonuses paid to employees (excluding the highest paid member of staff) (2022/23: 97% increase). This increase is due to the implementation of a revised performance related pay framework enabling top performers to be rewarded.

Doping Control Personnel and National Trainers are categorised as workers rather than staff, therefore they are not included in the staff numbers reported above.

**This is the end of the audited information.**

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### Gender Mix at the End of the Financial Year

Gender	Board	Senior Management	Other Staff
Males	4	2	38
Females	5	4	34

UKAD's gender pay gap data is reported through the Gender pay gap service.

### Employment of disabled persons and promoting diversity

UKAD is fully committed to the elimination of unlawful and unfair discrimination and values the differences that a diverse workforce brings to the organisation. UKAD's People Strategy sets out the approach UKAD is taking to increase diversity and benefit from these changes. UKAD is committed to building and maintaining a culture that values meritocracy, openness, fairness and transparency. The organisation will not discriminate because of age, disability, gender reassignment, marriage and civil partnership, pregnancy and maternity, race (which includes colour, nationality and ethnic or national origins), religion or belief, sex or sexual orientation. It will also not discriminate because of any other irrelevant factor. All UKAD employees, the UKAD Board, DCP and National Trainers are responsible for the promotion and advancement of the strategy. As at 31 March 2024 UKAD had seven employees who had declared a disability.

The strategy is reviewed on an ongoing basis to reflect changes in the law, demographics and internal business requirements. Progress relating to the strategy is reported to the People Committee. The strategy includes plans covering: leadership, training, communication and consultation, measurement, and external profile.

## Remuneration and Staff Report continued

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### **Health and Safety at work**

There were no health and safety incidents during the reporting period.

### **Employee Consultation**

Our approach to handling employee related issues and consultation is outlined in the 'Employment and Training Policies and Staff Participation' section of the strategic report on page 23.

### **Remuneration Policies & Practices**

Details of our remuneration policies & practices can be found on page 47 of the governance report.

### **Trade Union**

We do not operate a trade union facility.

# Parliamentary Accountability and Audit Report

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## Regularity of expenditure (audited)

UKAD is required to report on the regularity of expenditure including losses and special payments in line with Managing Public Money requirements. No special payments were made in 2023/24 (2022/23: Nil).

For the financial year 2023/24, UKAD has no reportable amounts in line with the Financial Reporting Manual (FRoM) in respect of the following:

- Losses
- Remote contingent liabilities

## Fees and Charges (audited)

UKAD provides a range of services to external entities, principally NGBs. These services primarily relate to contracted testing and testing at major events. As mentioned in the strategic report, UKAD conducted just over 10,300, tests in 2023–24 with a proportion of these conducted on a commercial basis. Full details of income generated are outlined in the note 2 of the financial statements.



Jane Rumble  
Chief Executive and Accounting Officer  
17 December 2024



Trevor Pearce CBE QPM  
Chair, on behalf of the UKAD Board  
17 December 2024

# Independent Auditor's Report to the Houses of Parliament

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## Opinion on financial statements

I have audited the financial statements of United Kingdom Anti-Doping Limited for the year ended 31 March 2024 which comprise the United Kingdom Anti-Doping Limited's

- Statement of Financial Position as at 31 March 2024;
- Statement of Comprehensive Net Expenditure, Statement of Cash Flows and Statement of Changes in Taxpayers Equity for the year then ended; and
- the related notes including the significant accounting policies.

The financial reporting framework that has been applied in the preparation of the financial statements is applicable law and the UK adopted International Accounting Standards.

In my opinion the financial statements:

- give a true and fair view of the state of the United Kingdom Anti-Doping Limited's affairs as at 31 March 2024 and of the net expenditure for the year then ended;
- have been properly prepared in accordance with the UK adopted International Accounting Standards; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

## Opinion on regularity

In my opinion, in all material respects the income and expenditure recorded in the financial statements have been applied to the purposes intended by Parliament and the financial transactions recorded in the financial statements conform to the authorities which govern them.

## Basis for opinion

I conducted my audit in accordance with International Standards on Auditing (UK) (ISAs (UK)), applicable law and Practice Note 10 '*Audit of Financial Statements and Regularity of Public Sector Bodies in the United Kingdom (2022)*'. My responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of my report.

Those standards require me and my staff to comply with the Financial Reporting Council's *Revised Ethical Standard 2019*. I am independent of the United Kingdom Anti-Doping Limited in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK. My staff and I have fulfilled our other ethical responsibilities in accordance with these requirements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

The framework of authorities described in the table below has been considered in the context of my opinion on regularity.

### Framework of Authorities

Authorising legislation	Companies Act 2006
HM Treasury and related authorities	Managing Public Money

## Conclusions relating to going concern

In auditing the financial statements, I have concluded that the United Kingdom Anti-Doping Limited's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

My evaluation of the director's assessment of the entity's ability to continue to adopt the going concern basis of accounting included a review of the Grant in Aid forecast along with management's budget and related assumptions for financial years 2024-25 and 2025-26.

Based on the work I have performed, I have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the United Kingdom Anti-Doping Limited's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

In relation to the entities reporting on how they have applied the UK Corporate Governance Code, I have nothing material to add or draw attention to in relation to the directors' statement in the financial statements about whether the director's considered it appropriate to adopt the going concern basis of accounting.

My responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

## Overview of my audit approach

### Key audit matters

Key audit matters are those matters that, in my professional judgement, were of most significance in the audit of the financial statements of the current period and include the most significant assessed risks of material misstatement (whether or not due to fraud) identified by the



auditor, including those which had the greatest effect on: the overall audit strategy; the allocation of resources in the audit; and directing the efforts of the engagement team.

These matters were addressed in the context of the audit of the financial statements as a whole, and in forming my opinion thereon. I do not provide a separate opinion on these matters.

This is not a complete list of all risks identified though the course of my audit but only those areas that had the greatest effect on my overall audit strategy, allocation of resources and direction of effort. I have not, for example, included information relating to the work I have performed around management override of controls, an area where my work has not identified any matters to report.

The key audit matters were discussed with the Audit and Risk Committee.

### Valuation of defined benefit pension scheme

#### Description of risk

United Kingdom Anti-Doping Limited's staff are members of the Local Government Pension Scheme (LGPS), a multi-employer defined benefit pension scheme. The United Kingdom Anti-Doping Limited's share of the scheme's assets and liabilities as at 31 March 2024 are reported in note 13 of the financial statements and represent a significant management estimate with a high risk of material misstatement. Both the asset and liability balances are highly material to the financial statements at £11.7m (2022-23 £10.3m) and £9.3m (2022-23 £8.7m) respectively.

Market behaviour and changes to asset and liability valuation assumptions make these balances susceptible to significant fluctuation and inherent uncertainty. The pension liability in particular is sensitive to small changes in assumptions such as the discount rate. The valuation process involves significant levels of management judgement and requires the use of an actuary as a management's expert.

A full actuarial valuation is undertaken triennially and occurred at 31st March 2022. The accounting estimate was therefore based on a roll-forward of the triennial valuation to bring the valuation to 31 March 2024.

#### How the scope of my audit responded to the risk

I have obtained an understanding of the United Kingdom Anti-Doping Limited's pension scheme processes and arrangements and assessed the design and implementation of controls used by management to value and account for pension scheme assets and liabilities.

Through engaging with an actuarial expert, I have assessed the reasonableness of the method, model, input data and assumptions used by management's actuary in determining

the asset and liability valuations. I also assessed the expertise and independence of management's actuary.

I have tested the accounting entries to the underlying work performed by management's actuary and reviewed management's assessment of the inherent estimation uncertainty. I assessed the related disclosures to confirm these are in adherence with accounting standards.

### Key observations

The outcomes of the procedures I performed in response to this risk were satisfactory. I noted no material issues arising from my work.

## Application of materiality

### Materiality

I applied the concept of materiality in both planning and performing my audit, and in evaluating the effect of misstatements on my audit and on the financial statements. This approach recognises that financial statements are rarely absolutely correct, and that an audit is designed to provide reasonable, rather than absolute, assurance that the financial statements are free from material misstatement or irregularity. A matter is material if its omission or misstatement would, in the judgement of the auditor, reasonably influence the decisions of users of the financial statements.

Based on my professional judgement, I determined overall materiality for the United Kingdom Anti-Doping Limited's financial statements as a whole as follows:

#### United Kingdom Anti-Doping Limited

<b>Materiality</b>	£230,000
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<b>Basis for determining materiality</b>	Approximately 2% of the year end's gross expenditure of £11.8 million (£14.0 million in 2022–23).
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<b>Rationale for the benchmark applied</b>	I have identified gross expenditure as the appropriate benchmark. The United Kingdom Anti-Doping Limited's main objective is the protection of clean sport which is achieved through the delivery of educational programmes and athlete testing. Expenditure incurred in performing these functions is of high interest to the users of the accounts including Parliament in respect of funding provided by the Department for Culture, Media and Sport through the grant-in-aid process.
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### Performance Materiality

I set performance materiality at a level lower than materiality to reduce the probability that, in aggregate, uncorrected and undetected misstatements exceed the materiality for the financial statements as a whole. Performance materiality was set at 75% of materiality for the 2023-24 audit (2022-23: 75%). In determining performance materiality, I have also considered the uncorrected misstatements identified in the previous period.

### Other Materiality Considerations

Apart from matters that are material by value (quantitative materiality), there are certain matters that are material by their very nature and would influence the decisions of users if not corrected. Such an example is any errors reported in the Related Parties note in the financial statements. Assessment of such matters needs to have regard to the nature of the misstatement and the applicable legal and reporting framework, as well as the size of the misstatement.

I applied the same concept of materiality to my audit of regularity. In planning and performing audit work to support my opinion on regularity and in evaluating the impact of any irregular transactions, I considered both quantitative and qualitative aspects that would reasonably influence the decisions of users of the financial statements.

### Error Reporting Threshold

I agreed with the Audit and Risk Committee that I would report to it all uncorrected misstatements identified through my audit in excess of £4,600, as well as differences below this threshold that in my view warranted reporting on qualitative grounds. I also report to the Audit Committee on disclosure matters that I identified when assessing the overall presentation of the financial statements

Total unadjusted audit differences reported to the Audit and Risk Committee have decreased net expenditure and assets by £225k.

### Audit scope

The scope of my audit was determined by obtaining an understanding of the United Kingdom Anti-Doping Limited's environment, including the entity wide controls, and assessing the risks of material misstatement.

### Other Information

The other information comprises the information included in the Annual Report, but does not include the financial statements and my auditor's report thereon. The directors are responsible for the other information.

My opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in my report, I do not express any form of assurance conclusion thereon.

My responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact.

I have nothing to report in this regard.

### Opinion on other matters

In my opinion the parts of the Remuneration and Staff Report to be audited has been properly prepared in accordance with the Companies Act 2006.

In my opinion, based on the work undertaken in the course of the audit:

- the information given in the Strategic Report and the Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements;
- the Strategic Report and the Directors' Report have been prepared in accordance with applicable legal requirements; and

### Matters on which I report by exception

In the light of the knowledge and understanding of the United Kingdom Anti-Doping Limited and its environment obtained in the course of the audit, I have not identified material misstatements in the Strategic Report or the Directors' Report.

I have nothing to report in respect of the following matters which I report to you if, in my opinion:

- adequate accounting records have not been kept or returns adequate for my audit have not been received from branches not visited by my staff; or
- I have not received all of the information and explanations I require for my audit; or

- the financial statements and the parts of the Remuneration Report and Staff Report to be audited are not in agreement with the accounting records and returns; or
- certain disclosures of director's remuneration specified by law are not made; or
- the Governance Statement does not reflect compliance with HM Treasury's guidance.

### Corporate governance statement

The Listing Rules require me to review the Directors' statement in relation to going concern, longer-term viability and that part of the Corporate Governance Statement relating to the United Kingdom Anti-Doping Limited's compliance with the provisions of the UK Corporate Governance Code specified for my review.

Based on the work undertaken as part of my audit, I have concluded that each of the following elements of the Corporate Governance Statement is materially consistent with the financial statements or my knowledge obtained during the audit:

- Directors' statement with regards the appropriateness of adopting the going concern basis of accounting and any material uncertainties identified set out on pages 22–23;
- Directors' explanation as to its assessment of the entity's prospects, the period this assessment covers and why the period is appropriate set out on page 22–23;
- Directors' statement on fair, balanced and understandable set out on pages 36–37;
- Board's confirmation that it has carried out a robust assessment of the emerging and principal risks set out on page 22;
- The section of the annual report that describes the review of effectiveness of risk management and internal control systems set out on pages 51–52; and
- The section describing the work of the audit committee set out on pages 43–46.

### Responsibilities of the Directors for the financial statements

As explained more fully in the Statement of Directors' and Accounting Officer's Responsibilities, the directors are responsible for:

- maintaining proper accounting records;
- providing the C&AG with access to all information of which management is aware that is relevant to the preparation of the financial statements such as records, documentation and other matters;

- providing the C&AG with additional information and explanations needed for his audit;
- providing the C&AG with unrestricted access to persons within the United Kingdom Anti-Doping Limited from whom the auditor determines it necessary to obtain audit evidence.
- preparing financial statements, which give a true and fair view, in accordance with the Companies Act 2006;
- ensuring such internal controls are in place as deemed necessary to enable the preparation of financial statement to be free from material misstatement, whether due to fraud or error;
- preparing the Annual Report, which includes the Remuneration and Staff Report, in accordance with the Companies Act 2006; and
- assessing the United Kingdom Anti-Doping Limited's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

### **Auditor's responsibilities for the audit of the financial statements**

My responsibility is to audit and report on the financial statements in accordance with the applicable law and International Standards on Auditing (UK) (ISAs (UK)).

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

### **Extent to which the audit was considered capable of detecting non-compliance with laws and regulations including fraud**

I design procedures in line with my responsibilities, outlined above, to detect material misstatements in respect of non-compliance with laws and regulations, including fraud. The extent to which my procedures are capable of detecting non-compliance with laws and regulations, including fraud is detailed below.

### Identifying and assessing potential risks related to non-compliance with laws and regulations, including fraud

In identifying and assessing risks of material misstatement in respect of non-compliance with laws and regulations, including fraud, I:

- considered the nature of the sector, control environment and operational performance including the design of the United Kingdom Anti-Doping Limited's accounting policies, key performance indicators and performance incentives.
- inquired of management, United Kingdom Anti-Doping Limited's head of internal audit and those charged with governance, including obtaining and reviewing supporting documentation relating to the United Kingdom Anti-Doping Limited's policies and procedures on:
  - identifying, evaluating and complying with laws and regulations;
  - detecting and responding to the risks of fraud; and
  - the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations including the United Kingdom Anti-Doping Limited's controls relating to the United Kingdom Anti-Doping Limited's compliance with the Companies Act 2006, Managing Public Money and Government Resources and Accounts Act 2000 and the World Anti-Doping Code;
- inquired of management, United Kingdom Anti-Doping Limited's head of internal audit and those charged with governance whether:
  - they were aware of any instances of non-compliance with laws and regulations; and
  - they had knowledge of any actual, suspected, or alleged fraud;
- discussed with the engagement team and the relevant external specialists, including pensions experts, regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, I considered the opportunities and incentives that may exist within the United Kingdom Anti-Doping Limited for fraud and identified the greatest potential for fraud in the following areas: revenue recognition, posting of unusual journals, complex transactions and bias in management estimates. In common with all audits under ISAs (UK), I am required to perform specific procedures to respond to the risk of management override.

I obtained an understanding of the United Kingdom Anti-Doping Limited's framework of authority and other legal and regulatory frameworks in which the United Kingdom Anti-Doping Limited operates. I focused on those laws and regulations that had a direct effect on material amounts and disclosures in the financial statements or that had a fundamental effect on the operations of the United Kingdom Anti-Doping Limited. The key laws and regulations I considered in this context included Companies Act 2006, Managing Public Money, Government Resources and Accounts Act 2000, the World Anti-Doping Code, employment law and tax legislation.

### **Audit response to identified risk**

To respond to the identified risks resulting from the above procedures:

- I reviewed the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described above as having direct effect on the financial statements;
- I enquired of management, the Audit and Risk Committee and legal counsel concerning actual and potential litigation and claims;
- I reviewed minutes of meetings of those charged with governance and the Board and internal audit reports; and
- I addressed the risk of fraud through management override of controls by testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made on estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

I communicated relevant identified laws and regulations and potential risks of fraud to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

A further description of my responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of my report.



### **Other auditor's responsibilities**

I am required to obtain sufficient appropriate audit evidence to give reasonable assurance that the expenditure and income recorded in the financial statements have been applied to the purposes intended by Parliament and the financial transactions recorded in the financial statements conform to the authorities which govern them.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control I identify during my audit.

**Gareth Davies**

17 December 2024

### **Comptroller and Auditor General**

National Audit Office

157-197 Buckingham Palace Road

Victoria

London

SW1W 9SP

# Statement of Comprehensive Net Expenditure

For the year ended 31 March 2024

	Notes	2023/24 £'000	2022/23 £'000
<b>Expenditure</b>			
Staff costs	3	(4,558)	(5,667)
Other expenditure	4	(6,884)	(8,149)
Depreciation of property, plant and equipment	5	(152)	(102)
Amortisation of intangibles	6	(21)	(32)
Depreciation of right of use assets	7	(149)	(92)
Finance charge on lease liabilities	12	(28)	(3)
Total operating expenditure		(11,792)	(14,045)
<b>Income</b>			
Testing income		2,078	2,399
Consultancy income		–	3
Other income		175	1,131
Total income	2	2,253	3,533
Net expenditure for the year		(9,539)	(10,512)
<b>Other comprehensive income</b>			
Remeasurements of pension asset/liability	13	965	10,479
Total net comprehensive expenditure for the year		(8,574)	(33)

The Accounting Policies and Notes on pages 87 to 108 form part of these Financial Statements.

All of the income and expenditure of UKAD is in respect of continuing operations.

There are no unrecognised gains and losses.

# United Kingdom Anti-Doping Limited

## Statement of Financial Position As at 31 March 2024

	Notes	As at 31 March 2024 £'000	As at 31 March 2023 £'000
<b>Non-current assets</b>			
Property, plant and equipment	5	363	497
Intangible assets	6	17	38
Right of use assets	7	831	980
Net pension asset	13	2,330	1,653
Total non-current assets		3,541	3,168
<b>Current assets</b>			
Trade and other receivables	8	1,413	1,302
Cash	9	660	767
Total current assets		2,073	2,069
Total assets		5,614	5,237
<b>Current liabilities</b>			
Trade and other payables	10	(1,396)	(1,424)
Lease liabilities	12	(139)	(123)
Total current liabilities		(1,535)	(1,547)
Total assets less current liabilities		4,078	3,690
<b>Non-current liabilities</b>			
Lease liabilities	12	(704)	(843)
Net pension liability	13	–	–
Total non-current liabilities		(704)	(843)
Assets less total liabilities		3,374	2,847
<b>Taxpayers' equity</b>			
General fund		3,374	2,847
Total taxpayers' equity		3,374	2,847

## Statement of Financial Position As at 31 March 2024

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The Accounting Policies and Notes on pages 87 to 108 form part of these Financial Statements.

UKAD is exempt from the requirements of Part 16 of the Companies Act 2006 under section 482 (non-profit-making companies subject to public sector audit) of that Act. The financial statements are subject to audit by the Comptroller and Auditor General under The Government Resources and Accounts Act 2000 (Audit of Non-profit-making Companies) Order 2012.

Approved and authorised for signature on 17 December 2024



Jane Rumble  
Chief Executive and Accounting Officer  
UKAD



Trevor Pearce CBE QPM  
Chair  
On behalf of the UKAD Board

# Statement of Changes in Equity

For the year ended 31 March 2024

	Notes	2023/24 £'000	2022/23 £'000
Reserves at 1 April		2,847	(6,683)
Total net comprehensive expenditure for the period	2	(9,539)	(10,512)
Remeasurements of pension asset and liability	13	965	10,479
Resource Grant-in-aid received	11	9,081	9,063
Capital Grant-in-aid received	11	20	500
Reserves at 31 March		3,374	2,847

There is £1 of issued ordinary share capital and retained earnings are represented by Taxpayers' Equity.

The Accounting Policies and Notes on pages 87 to 108 form part of these Financial Statements.

# Statement of Cash Flows

For the year ended 31 March 2024

	Notes	2023/24 £'000	Restated 2022/23 £'000
<b>Cash flows from operating activities</b>			
Net expenditure		(9,539)	(10,512)
Depreciation of property, plant and equipment	5	152	102
Amortisation of intangibles	6	21	32
Depreciation of right of use asset	7	149	92
(Increase)/decrease in trade and other receivables	8	(111)	(713)
Increase/(decrease) in trade and other payables	10	(28)	(213)
Finance charge on lease liabilities	12	28	3
Pensions related non-cash expenses through SOCNE – per IAS 19 report	13	436	1,749
Employer Contributions Cash Outflow – hasn't gone through the SOCNE	13	(148)	(384)
Net cash outflow from operating activities		(9,040)	(9,844)
<b>Cash flows from investing activities</b>			
Purchase of property, plant and equipment*	5	(18)	(364)
Purchase of intangible assets	6		–
Net cash outflow from investing activities		(18)	(364)
<b>Cash flows from financing activities</b>			
Grant-in-aid received to fund current year activities	11	9,101	9,563
Repayment of lease liabilities	12	(150)	(94)
Net Cash inflow from financing activities		8,951	9,469
<b>Net financing</b>			
Net (decrease)/increase in cash in the year		(107)	(739)
Cash at the beginning of the year	9	767	1,506
Cash at the end of the year	9	660	767

The Accounting Policies and Notes on pages 86 to 108 form part of these Financial Statements  
The balance of the purchases in the year (£18k), can be seen in note 5.  
Further information on the restatement can be found in note 19.

# Notes to the Financial Statements

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## General information

UKAD, incorporated in 2009, is a limited liability company incorporated in England and Wales. The address of its registered office changed on 1 April 2022 to SportPark, 3 Oakwood Drive, Loughborough, Leicestershire, LE11 3QF.

## 1 Statement of accounting policies

These financial statements have been prepared in accordance with the Companies Act 2006 and with the 2023–24 Government Financial Reporting Manual (FReM) issued by HM Treasury where disclosure requirements go beyond the Companies Act 2006. The accounting policies contained in the FReM apply International Financial Reporting Standards (IFRS) as adapted or interpreted for the public sector context.

Where the FReM permits a choice of accounting policy, the accounting policy which is judged to be most appropriate to the particular circumstances of UKAD for the purpose of giving a true and fair view has been selected. They have been applied consistently in dealing with items that are considered material to the accounts. With the exception of the pension valuation, there are no judgements or key sources of estimation uncertainty that have a significant effect on amounts recognised in the financial statements. The pension valuation is subject to significant estimation uncertainty. The assumptions made by the actuary in their valuation are detailed in note 13.

These accounts have been prepared on a going concern basis, as detailed under the Strategic Report of the Business. A copy of the accounts direction given by the Secretary of State for DCMS and which applies to UKAD is available from the Accounting Officer, SportPark, 3 Oakwood Drive, Loughborough, Leicestershire, LE11 3QF.

### 1.1 Accounting convention

These accounts have been prepared under the historical cost convention as a proxy for fair value.

### 1.2 Grant income received

Grant-in-Aid received towards resource expenditure is regarded as a contribution from a controlling party. It is therefore treated as financing and credited to taxpayers' equity. For grants received from departments other than DCMS, receipts are treated as income.

### 1.3 Doping Control Personnel

A key accounting judgement has been made in respect of the pay and associated costs relating to the doping control personnel of UKAD. It was decided that these costs will be treated as other expenditure in note 4 and will not form part of UKAD's staff costs. This is because UKAD has made an assessment that doping control personnel are legally classified as workers rather than staff.

### 1.4 Non-current assets

#### 1.4.1 Depreciation and amortisation

Depreciation and amortisation are provided on all non current assets at rates calculated to write off the cost or valuation of each asset, less any estimated residual value, evenly over its expected useful life. The following useful lives have been used:

Asset Type	Useful life
Information Technology	3 years
Right-of-Use Assets	Lease term
Leasehold Improvements	Lease term
Furniture and Fixtures	5 years
Software licenses/ Information Technology (intangibles)	4 years

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#### 1.4.2 Recognition and capitalisation threshold

The threshold for capitalisation of non-current assets (either as a single or as a composite asset) is £2,500, or above, exclusive of irrecoverable VAT. Furniture and fittings (e.g. workstations, chairs, filing cabinets) and low value IT assets or equipment (e.g. printers) are capitalised on a pooled basis where batches of assets bought together exceed the capitalisation threshold. Disposals from asset pools are assumed to be on a first in/first out basis.

#### 1.4.3 Property, plant and equipment

Property, plant and equipment is measured at historical cost less any accumulated depreciation less any accumulated impairment losses. Property, plant and equipment is held at cost as a proxy of valuation and not subject to a revaluation review as the change in the value of the assets would be immaterial to the account

#### 1.4.4 Intangible assets

Intangible assets comprise purchased software licences, applications software (not integrated into hardware) with a life of more than one year and information technology and are measured at cost less any accumulated amortisation less any accumulated impairment losses. Intangible assets are held at cost as a proxy of valuation and not subject to a revaluation review as the change in the value of the assets would be immaterial to the accounts.



### 1.5 Provisions

Provisions for dilapidations and legal claims are recognised when UKAD has a present legal or constructive obligation as a result of past events; it is probable that a transfer of economic benefits will be required to settle the obligation and the amount can be reliably estimated.

Debtors are reviewed regularly throughout the year and at the end of the reporting period expected credit losses are calculated using the simplified approach as in accordance with IFRS 9.

### 1.6 Pension obligations

UKAD has a defined benefit plan. Typically defined benefit plans define an amount of pension benefit that an employee will receive on retirement, usually dependent on one or more factors such as age, years of service and compensation. The asset recognised in the statement of financial position in respect of defined benefit pension plans is the present value of the defined benefit obligation at the reporting date minus the fair value of plan assets, as actuarially determined in accordance with the assumptions disclosed in note 13. Remeasurements are charged or credited to other comprehensive income in the period in which they arise.

### 1.7 VAT

UKAD is registered for VAT and makes supplies for both business and non-business purposes. Business supplies are subject to VAT at the standard rate. 48% of VAT paid in 2023/24 was treated as recoverable. The irrecoverable portion was charged to expenditure.

### 1.8 Corporation Tax

UKAD is registered to pay Corporation Tax, although its testing income is not considered to be trading income by HMRC, so not subject to Corporation Tax. A tax note has not been included because UKAD is not liable for Corporation Tax in the current period and it does not envisage that it will be liable in future years due to the nature of activities undertaken.

### 1.9 Income

IFRS 15, which was adopted from 1 April 2018, specifies how and when revenue will be recognised, providing a five-step model to be applied to all contracts with customers. Testing income is recognised at the point at which a doping test is completed. Consultancy income is recognised at the point when the relevant work has been completed. Payment terms, conditions, and prices are contractually agreed with customers. Other income, which includes Major Games, is recognised when the relevant work has been completed.

### 1.10 Leases

Assets provided under leases are recognised on UKAD's Statement of Financial Position as a right-of-use asset. UKAD entered into a new lease in respect of office accommodation at Sport Park, Pavilion 4 on 31 March 2023. UKAD terminated its lease for space at Sport Park in Pavilion 2, Loughborough on 1 May 202

## Notes to the Financial Statements continued

### 1.11 Foreign currency translations

Transactions in foreign currencies are translated into sterling at the rates of exchange ruling at the date of the transactions.

Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are translated into sterling at the rate of exchange ruling at that date. Foreign currency gains or losses arising from the translation of assets and liabilities at these rates of exchange, together with exchange differences arising from transactions settled during the year, are included in the income statement. Non-monetary assets and liabilities measured at historical cost are translated into sterling at the rate of exchange on the date of initial recognition. UKAD's risk exposure to the movement in foreign exchange rates is disclosed in note 15.

### 2 Segmental reporting

	<b>Contracted testing</b>	<b>Other</b>	<b>Total</b>
<b>2023/24</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>
Non-staff costs expenditure	(1,826)	(87)	(1,913)
Income	2,078	175	2,253
Net income (before staff costs)	252	88	340
Total assets	329	–	329
Total net expenditure for operating segments			340
Staff costs			(4,558)
Other expenditure			(4,971)
Depreciation and amortisation			(322)
Finance charge on lease liabilities			(28)
Total net expenditure per the Statement of Comprehensive Net Expenditure			(9,539)
Total assets reported for operating segments			329
Non-current assets			3,541
Other receivables			1,084
Cash			660
Total assets			5,614

## Notes to the Financial Statements continued

<b>2022/23</b>	<b>Contracted testing £'000</b>	<b>Other £'000</b>	<b>Total £'000</b>
Non-staff costs expenditure	(1,855)	(1,079)	(2,934)
Income	2,222	1,311	(3,533)
Net income (before staff costs)	367	232	599
Total assets	361	–	361
Total net expenditure for operating segments			599
Staff costs			(5,667)
Other expenditure			(5,215)
Depreciation and amortisation			(226)
Finance charge on lease liabilities			(3)
Total net expenditure per the Statement of Comprehensive Net Expenditure			(10,512)
Total assets reported for operating segments			361
Non-current assets			3,168
Other receivables			941
Cash			767
Total assets			5,237

The activities and results for the identified segments, which comprise more than 10% of income, are reported monthly to the relevant directors. Contracted testing comprises athlete testing, sample analysis and legal expenditure and forms part of the overall test distribution plan for the year undertaken by UKAD, complementing the activity under its public interest programme. 61% of contracted testing income for 2023/24 was generated from one customer (2022/22 55%). Income generated through contracted testing services at Major Games, which in 2022/23 included services provided at the Commonwealth Games, is included in other income.

## Notes to the Financial Statements continued

### 3 Staff Costs

	Permanent Staff	Contract Personnel	Total	
	£'000	£'000	2023/24 £'000	2022/23 £'000
Wages and salaries	3,660	64	3,724	3,522
Social security costs	401	–	401	385
Net pension cost	285	–	285	1,365
Pension contributions	148	–	148	395
Total staff costs	4,494	64	4,558	5,667

## Notes to the Financial Statements continued

### 4 Other expenditure

	2023/24	2022/23
	£'000	£'000
<b>Operating activities</b>		
Athlete testing **	2,250	2,333
Sample analysis	1,491	1,650
WADA and iNADO expenditure	1,070	933
Legal	419	490
Education	269	302
International and Communications	139	175
Intelligence	165	112
Science and research	109	133
Major games	87	1,079
Insight	74	89
<b>Other operating activities</b>		
Property costs	157	48
IT related costs	287	361
Professional fees	19	44
Other office costs	99	135
Training	63	50
Board salary and fees, including travel and subsistence	89	95
Recruitment	19	50
<b>Auditors' remuneration</b>		
External auditor ***	50	40
Internal auditor	22	26
Quality assurance auditor	6	4
	6,884	8,149

\* Further information on the staff costs can be seen in the Remuneration and Staff section of the Accountability report

\*\* All costs related to DCP have been included within this expenditure category

\*\*\* External auditors received no remuneration for non-audit work.

## Notes to the Financial Statements continued

### 5 Property, plant and equipment

	Information Technology £'000	Furniture and Fixtures £'000	Office Refurbishment £'000	Totals £'000
<b>Cost</b>				
At 31 March 2023	298	345	154	797
Additions	16	–	2	18
Disposals	(18)	(10)	(8)	(36)
At 31 March 2024	296	335	148	779
<b>Depreciation</b>				
At 31 March 2023	(192)	(38)	(70)	(300)
Provided during the year	(59)	(64)	(29)	(152)
Disposals	18	10	8	36
At 31 March 2024	(233)	(92)	(91)	(416)
<b>Net book value</b>				
At 31 March 2024	63	243	57	363
At 31 March 2023	106	307	84	497
<b>Cost</b>				
At 31 March 2022	280	140	408	828
Additions	55	291		346
Disposals	(37)	(86)	(254)	(377)
At 31 March 2023	298	345	154	797
<b>Depreciation</b>				
At 31 March 2022	(174)	(116)	(285)	(575)
Provided during the year	(55)	(8)	(39)	(102)
Disposals	37	86	254	377
At 31 March 2023	(192)	(38)	(70)	(300)
<b>Net book value</b>				
At 31 March 2023	106	307	84	497
At 31 March 2022	106	24	123	253

## Notes to the Financial Statements continued

### 6 Intangibles

	Information Technology £'000	Software Licences £'000	Totals £'000
<b>Cost</b>			
At 31 March 2023	387	77	464
Additions	–	–	–
Disposals	(77)	(10)	(87)
At 31 March 2024	310	67	377
<b>Amortisation</b>			
At 31 March 2023	(349)	(77)	(426)
Provided during the year	(21)	0	(21)
Disposals	77	10	87
At 31 March 2024	(293)	(67)	(360)
<b>Net book value</b>			
At 31 March 2024	17	–	17
At 31 March 2023	38	–	38
<b>Cost</b>			
At 31 March 2022	452	125	577
Additions	–	–	–
Disposals	(65)	(48)	-113
At 31 March 2023	387	77	464
<b>Amortisation</b>			
At 31 March 2022	(382)	(125)	(507)
Provided during the year	(32)	–	(32)
Disposals	65	48	113
At 31 March 2023	(349)	(77)	(426)
<b>Net book value</b>			
At 31 March 2023	38	–	38
At 31 March 2022	70	–	70

## Notes to the Financial Statements continued

### 7 Right of Use Assets

	Right-of-use assets £'000	Totals £'000
<b>Cost</b>		
At 31 March 2023	1,166	1,166
Additions	–	–
Disposals	(41)	(41)
At 31 March 2024	1,125	1,125
<b>Depreciation</b>		
At 31 March 2023	(186)	(186)
Provided during the year	(149)	(149)
Disposals	41	41
At 31 March 2024	(294)	(294)
<b>Net book value</b>		
At 31 March 2024	831	831
At 31 March 2023	980	980
<b>Cost</b>		
At 31 March 2022	402	402
Additions	764	764
Disposals		
At 31 March 2023	1,166	1,166
<b>Depreciation</b>		
At 31 March 2022	(94)	(94)
Provided during the year	(92)	(92)
Disposals		0
At 31 March 2023	(186)	(186)
<b>Net book value</b>		
At 31 March 2023	980	980
At 31 March 2022	308	308



## Notes to the Financial Statements continued

UKAD terminated its lease for space at Sport Park in Pavilion 2, Loughborough on 1 May 2023. The disposal in 2023/24 reflects the write down of the historical cost and total depreciation. UKAD entered into a 10-year agreement on 31 March 2023 to lease space at SportPark, Pavilion 4, Loughborough.

### 8 Trade receivables and other receivables

	As at 31 Mar 2024 £'000	As at 31 Mar 2023 £'000
Amounts falling due within one year:		
Trade receivables	332	362
Less: Expected credit loss	0	(3)
Staff season ticket advances	1	2
Prepayments and accrued income	1,080	941
<b>Total trade and other receivables</b>	<b>1,413</b>	<b>1302</b>

The 2023 and 2024 prepayments figures includes the WADA subscription fee for April to December 2023 and 2024 respectively. The value of the prepayment relating to the WADA subscription fee was £806k in 2023/24 and £801k in 2022/23

### 9 Cash and cash equivalents

	As at 31 Mar 2024 £'000	As at 31 Mar 2023 £'000
Balance at 1 April	767	1506
Net change in cash and cash equivalent balances	(107)	(739)
Balance at 31 March	660	767
The balances at 31 March were held at:		
Commercial banks	660	767
Government Banking Service	–	–
<b>Total cash and cash equivalents</b>	<b>660</b>	<b>767</b>

## Notes to the Financial Statements continued

### 10 Trade payables and other payables

	As at 31 Mar 2024 £'000	As at 31 Mar 2023 £'000
<b>Amounts falling due within one year:</b>		
Trade payables	(175)	(305)
Accruals	(1,025)	(996)
VAT payable	(66)	(1)
Other taxation, social security and pension contributions	(130)	(122)
Trade and other payables	(1,396)	(1,424)

### 11 Related party transactions

UKAD is constituted as a company limited by guarantee, the sole guarantee of £1 is provided by the Secretary of State for the Department for Culture, Media and Sport, who is the sole member.

DCMS is regarded as a related party, as are other bodies sponsored by DCMS.

	2023/24 £'000	2022/23 £'000
Resource and capital GIA received	9,101	9,563
GIA (repaid)/received to provide working capital	–	–
Total GIA in the year amounted to	9,101	9,563

UKAD has had dealings throughout the year with other Government Departments and other Central Government bodies, the amounts of which are not material. These bodies included the, Cabinet Office, Home Office, Information Commissioners Office and TV licencing and the Gambling Commission.

Key management personnel compensation has been disclosed in the Remuneration Report.

## Notes to the Financial Statements continued

### 12 Lease liabilities

Lease liabilities during 2023/24 relate to the lease of space at Trafalgar House, Croydon and SportPark, Loughborough.

UKAD entered into a new five year agreement on 1 April 2021 to lease space at Trafalgar House, Croydon. Lease obligations have been based on the future commitments to March 2026. UKAD entered into a 10 year agreement on 31 March 2023 to lease space at SportPark, Pavilion 4, Loughborough. Lease obligations have been based on the future commitments to March 2033. The interest rate used to discount the Trafalgar House lease for IFRS 16 purposes is 0.91%, and for Sport Park is 3.51% HMT discount rate.

Lease liabilities movements:

	2023/24 £'000	2022/23 £'000
Lease liabilities at 1 April	966	311
Additions	–	747
Payments in year	(150)	(94)
Finance charge on lease liabilities	28	3
Lease liabilities at 31 March	844	966

Lease liabilities included in the statement of financial position:

	2023/24 £'000	2022/23 £'000
Current	139	123
Non-current	704	843
Total Lease liabilities at 31 March	843	966

## Notes to the Financial Statements continued

### Maturity analysis – undiscounted cashflows

	2023/24 £'000	2022/23 £'000
Less than one year	165	150
One to five years	531	605
More than five years	277	369
Total un-discounted lease liabilities at 31 March	974	1124
Effect of discounting	(130)	(158)
Total Lease liabilities at 31 March	843	966

### 13 Superannuation scheme

The Local Government Pension Scheme (LGPS) is a tax approved, defined benefit occupational pension scheme set up under the Superannuation Act 1972 and is administered by the London Pension Fund Authority (LPFA). The benefits under the scheme are based on career average revalued salary and length of service on retirement. Actuarial gains/ losses are recognised in full in the reserves during the year, in accordance with the FReM 2022/23. The Pension Scheme is funded by employees and employers at actuarially determined rates. Individual contribution rates vary depending on the level of pensionable pay. The employee contribution rates for 2024/25 are as stated below:

Earnings	Employee contribution
Up to £17,600	5.50%
£17,601 – £27,600	5.80%
£27,601– £44,900	6.50%
£44,901 – £56,800	6.80%
£56,801 – £79,700	8.50%
£79,901 – £112,900	9.90%
£112,901– £133,100	10.50%
£133,101 – £199,700	11.40%
£199,701 or more	12.50%

## Notes to the Financial Statements continued

Every three years an independent actuarial review is undertaken to calculate employer contribution rates. The actuarial valuation as at 31 March 2022 undertaken by Barnett Waddingham (the consulting actuaries to the LPFA) set the employer primary contribution rate applicable to 2023/24 at 12% with a discount of 7.8 percentage points. The employer's contribution for the year amounted to £148,000 (2022/23 £384,000).

The information in this note has been based on figures prepared by Barnett Waddingham in accordance with International Accounting Standard 19 (IAS19 (2011)).

The overall net position has moved from an asset with a value of £1,653k in 2022/23 to an asset with a value of £2,330k in 2023/24. The main reason for the change, as illustrated in note 13.4, relates to a change in financial assumptions as at 31 March 2024. These assumptions are outlined in note 13.1.

The administering authority for the Fund is the London Pensions Fund Authority. The LPFA Board oversees the management of the Fund whilst the day to day fund administration is undertaken by the Local Pensions Partnership in accordance with the Local Government Pension Scheme Regulations 2013.

Contributions are set every three years as a result of the triennial valuations by the consulting actuaries to the LPFA. There are no minimum funding requirements in the LGPS but the contributions are generally set to a target funding level of 100% using the actuarial valuation assumptions

In the event that the plan is wound up or UKAD withdraws from the plan, any liability would be calculated by reference to UKAD's liabilities and UKAD would not be liable any deficits related to other providers.

### 13.1 Pensions commitments

	31 Mar 2024	31 Mar 2023
	% p.a	% p.a
RPI Increases	3.10%	3.15%
CPI Increases	2.90%	2.90%
Salary increases	3.90%	3.90%
Pension increases	2.90%	2.90%
Discount rate	4.95%	4.80%

## Notes to the Financial Statements continued

### Average future life expectancies at age 65 (years)

	31 Mar 2024	31 Mar 2023
<b>Retiring today</b>		
Males	21.3	21.6
Females	25.1	25.3
<b>Retiring in 20 years</b>		
Males	22.6	22.9
Females	25.1	25.3

### 13.2 Net pension asset/(liability)

	31 March 2024 £'000	31 March 2023 £'000
Present value of funded obligation	(9,325)	(8,653)
Fair value of Scheme assets (bid value)	11,655	10,306
Net asset/(liability) in Statement of Financial Position	2,330	1,653

### 13.3 Amounts recognised in the Net Expenditure Account

	31 Mar 2024 £'000	31 Mar 2023 £'000
Net interest on the defined liability	(83)	186
Administration expenses	3	3
Service cost	516	1,560
Total net expenditure per the Statement of Comprehensive Net Expenditure	436	1,749
Actual return on Scheme assets	979	131

## Notes to the Financial Statements continued

### 13.4 Remeasurements in Other Comprehensive Income

	31 Mar 2024	31 Mar 2023
	£'000	£'000
Return on plan assets in excess of interest	475	(122)
Other actuarial gains/(losses) on assets	–	(47)
Change in financial assumptions	428	10,717
Change in demographic assumptions	93	516
Experience gain/(loss) on defined benefit obligation	(31)	(585)
Remeasurements	965	10,479

### 13.5 Reconciliation of opening and closing balances of the present value of the defined benefit obligation

	31 Mar 2024	31 Mar 2023
	£'000	£'000
Opening defined benefit obligation as at 1 April	8,653	17,103
Current service cost	516	1,560
Prior year employer service cost now paid	5	5
Estimated future service cost not yet paid	(5)	(5)
Interest cost	421	439
Change in financial assumptions	(428)	(10,717)
Change in demographic assumptions	(93)	(516)
Experience loss/(gain) on defined benefit obligation	31	585
Estimated benefit paid	(42)	(51)
Contributions by scheme participants	267	250
Closing defined benefit obligation as at 31 March	9,325	8,653

## Notes to the Financial Statements continued

### 13.6 Reconciliation of the opening and closing balances of the fair value of Scheme assets

	31 Mar 2024 £'000	31 Mar 2023 £'000
Opening fair value of Scheme assets as at 1 April	10,306	9,642
Interest on assets	504	253
Return on assets less interest	475	(122)
Other actuarial gains/(losses)	–	(47)
Administration expenses	(3)	(3)
Contributions by employer including unfunded	148	384
Estimated future service cost not yet paid	(5)	(5)
Prior year employer service cost now paid	5	5
Contributions by scheme participants	267	250
Estimated benefits paid plus unfunded net transfers in	(42)	(51)
Fair value of Scheme assets as at 31 March	11,655	10,306

### 13.7 Reconciliation of opening and closing surplus/deficit

	31 Mar 2024 £'000	31 Mar 2023 £'000
Deficit at the beginning of the year	1,653	(7,461)
Current Service Cost	(516)	(1,560)
Past service costs, including curtailments	–	–
Employer Contributions	148	384
Interest on assets	504	253
Interest on obligation	(421)	(439)
Return on assets less interest	475	(122)
Other actuarial gains/(losses)	–	(47)
Change in financial assumptions	428	10,717
Administration expenses	(3)	(3)
Experience (loss)/gain on defined benefit obligation	(31)	(585)
Change in demographic assumptions	93	516
Surplus/Deficit at the end of the year	2,330	1,653



## Notes to the Financial Statements continued

### 13.8 Employer Asset Share – Bid Value

	31 Mar 2024		31 Mar 2023	
	£'000	%	£'000	%
Equities	7,056	61%	6,061	59%
Target Return Portfolio	2,011	17%	1,916	19%
Infrastructure	1,339	12%	1,304	13%
Property	1,066	9%	1,012	10%
Cash	183	2%	13	0%
<b>Total</b>	<b>11,655</b>	<b>100%</b>	<b>10,306</b>	<b>100%</b>

### 13.9 Expected Return on Assets

For the year to 31 March 2024, the expected return on assets was 9.34% per annum (2022/23: 1.31%), which has been used by the actuary to determine the profit and loss charge for the year ended 31 March 2023.

### 13.10 Sensitivity Analysis

	£'000	£'000	£'000
Adjustment to discount rate	+0.1%	0.0%	-0.1%
Present Value of Total Obligation	9,055	9,325	9,605
Projected Service Cost	448	471	496
Adjustment to long term salary increase	+0.1%	0.0%	-0.1%
Present Value of Total Obligation	9,334	9,325	9,316
Projected Service Cost	472	471	471
Adjustment to pension increases and deferred revaluation	+0.1%	0.0%	-0.1%
Present Value of Total Obligation	9,601	9,325	9,058
Projected Service Cost	496	471	447
Adjustment to mortality age rating assumption	+ 1 Year	None	- 1 Year
Present Value of Total Obligation	9,565	9,325	9,091
Projected Service Cost	490	471	453

## Notes to the Financial Statements continued

### 13.11 Amounts for the Current and Previous Periods

	Year to 31 March 2024	Year to 31 March 2023	Year to 31 March 2022	Year to 31 March 2021	Year to 31 March 2020
Defined Benefit Obligation	(9,325)	(8,653)	(17,103)	(16,439)	(9,130)
Scheme assets	11,655	10,306	9,642	7,767	6,089
Surplus (Deficit)	2,330	1,653	(7,461)	(8,672)	(3,041)
Experience adjustments on Scheme liabilities	(31)	(585)	(47)	114	(17)
Percentage of liabilities	-0.3%	-6.8%	-0.3%	0.7%	-0.2%
Cumulative Actuarial Gains and Losses	3,369	2,435	2,405	1,141	94

The cumulative gains and losses in the table above start from 14 December 2009.

On 27 June 2019 the Supreme Court rejected the government's request to appeal, regarding age discrimination arising from public sector pension scheme transition arrangements. Court of appeal judgements were made in cases affecting judge's pensions (e.g. McCloud) and firefighter pensions (e.g. Sergeant) which had previously been considered by employment tribunals. The rulings have implications for UKAD which participates in a Local Government Pension Scheme. In July 2020, the UK government published a consultation on the proposed remedy for the court rulings related to the Local Government Pension scheme. The estimated impact on the total liabilities at 31 March 2024 was allowed for as a past service cost, recognised in 2019/20, of £103,000.

### 14 Capital commitments

There were no commitments for the purchase of non current assets at the year end (2022/23 £nil).

## Notes to the Financial Statements continued

### 15 Financial instruments

UKAD had no borrowings and relied on GIA income from DCMS for its cash requirement and was, therefore, not exposed to liquidity risk. It also had no investments other than cash held in bank accounts and was therefore not exposed to significant interest rate risk. The majority of the financial instruments relate to trade payables, VAT and other taxation, social security and pension contributions which are exposed to little credit risk.

The majority of UKAD's transactions are denominated in sterling, although some of the activities involve foreign currency transactions. The gains and losses arising from these transactions have not been disclosed but the amounts involved are not considered material. UKAD is therefore not exposed to significant foreign exchange risk.

<b>Financial assets</b>	<b>As at 30 Mar 2024</b>	<b>As at 31 Mar 2023</b>
Cash and cash equivalents	660	767
Trade receivables	332	362
	992	1,129

<b>Financial liabilities</b>	<b>As at 30 Mar 2024</b>	<b>As at 31 Mar 2023</b>
Trade payables	(175)	(305)
VAT payable	(66)	(1)
Other taxation, social security and pension contributions	(130)	(122)
	(371)	(428)
Total	621	701

### 16 Contingent liabilities

There were no contingent liabilities at 31 March 2024 (2022/23 £nil).

## Notes to the Financial Statements continued

### 17 Other Financial Commitments

At 31 March 2024 UKAD held a contract with Kings College London that requires a commitment to a minimum number of tests. This contract runs until 31 March 2027. The financial commitment as at 31 March is shown below:

	As at 31 Mar 2024	As at 31 Mar 2023
Financial Commitments	£'000	£'000
Less than one year	612	599
One to five years	1,264	1,876
More than five years	–	–
Total	1,876	2,475

### 18 Subsequent events

The accounts were authorised for issue on the date the Comptroller and Auditor General certified the accounts. There were no events after the end of the reporting period which require recognition or disclosure.

### 19 Prior Year Adjustment

In preparing the 2023/24 financial statements, an issue was identified which affects prior periods in the operating activities section within the cashflow statement. This error relates to the misclassification of adjustments relating to the defined benefit pension scheme.

In the prior year, an adjustment was made for the movement in the pension asset (£9,114k) and the movement relating to the pension not passing through the net expenditure account £10,479k, a net adjustment of £1,365k.

The adjustment has been corrected to show the pension related non-cash expenses through SOCNE, £1,749k and the Employer Contributions Cash Outflow which have not gone through the SOCNE (£384), also a net adjustment of £1,365k.

The net impact of these changes is nil and therefore the movement in cash reconciles to the closing less opening cash position.

Although the error identified also relates to periods prior to 2022/23, it would be impractical to review all prior periods to determine the source of the issue and instead the correction has been made from 2022/23 onwards.





E: [ukad@ukad.org.uk](mailto:ukad@ukad.org.uk)  
W: [www.ukad.org.uk](http://www.ukad.org.uk)  
[@ukantidoping](https://twitter.com/ukantidoping) [#cleansport](https://twitter.com/cleansport)

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