



# UK Anti-Doping Ltd Annual Report and Accounts 2022/23

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# **United Kingdom Anti-Doping Limited**

## **Annual Report and Accounts**

### **2022/23**

Presented to Parliament pursuant to Article 6(2)(b) of the Government Resources and Accounts Act 2000 (Audit of Non-profit-making Companies) Order 2009 (SI 2009/476).

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# The Team

## Board

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Trevor Pearce CBE QPM .....	Chair
Dr Frances Akor.....	Member
Pippa Britton .....	(to 5 September 2022) Senior Independent Director and Vice-Chair
Mark Foster .....	Member
Nicholas Griffin KC.....	Senior Independent Director and Vice-Chair from 5 September 2022
Alison O’Riordan .....	(from 5 September 2022) Member
Professor Nicola Phillips OBE.....	Member
Dr Claire-Marie Roberts .....	Member
George Walker .....	(from 5 September 2022) Member
Sarah Winckless MBE .....	(to 5 September 2022) Member
Suman Ziaullah .....	Member

## Executive

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Jane Rumble.. .....	Chief Executive
Philip Bunt.....	Chief Operating Officer
Kirsty Cockburn .....	(from 6 January 2023) Director of Communications
Nisha Dutt .....	Director of Legal and Regulatory Affairs
Tony Josiah .....	Director of Strategy and Education
Pat Myhill.....	Director of Operations
Gareth Wellings.....	(to 29 July 2022) Director of Finance

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

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### **Chair's Statement**

Reflecting on the year, I am pleased with the progress we have made as we continue to lead the UK's response to doping in sport. At the halfway point of our strategic plan, it is a good time to reflect on the progress we have made and you will see many examples detailed throughout the report.

There were changes to the Board as former Paralympian Pippa Britton OBE, and former Olympian Sarah Winckless MBE stepped down following over six years of highly valued tenure. We welcomed two new non-executive directors Dr. Alison O'Riordan and George Walker who bring a wealth of knowledge and experience from a variety of fields including sport, education and finance. In addition, we are delighted to be participating in the board room apprentice scheme being run by the Department for Levelling Up, Housing & Communities. We welcomed our first apprentice, Lonyae Thomas, in January 2023 and are committed to supporting her development throughout the year she will spend with us.

The Board undertook an externally facilitated effectiveness review which was a valuable opportunity to take a considered look at its performance and identify areas for further improvement. I was delighted with the summation that 'UKAD has a strong and effective Board and sub-committee structure, with appropriately skilled and capable members of the Board and Executive team'. The matters arising from the review were identified as being of a continuous improvement nature and I am committed to the agreed action plan that we have put in place.

### **CEO's Statement**

Looking back over my first full year as CEO I am proud of the significant progress made against our stated strategic objectives. The hard work and commitment of our employees, Doping Control Personnel and National Trainer colleagues has been paramount as we pursue our mission to protect clean sport.

In the strategic plan we set out our intent to challenge threats to clean sport and integrity. This has been borne out through the tireless work of the organisation and has resulted in a trebling in the number of Anti-Doping Rule Violations being published. We have also made notable progress towards strengthening our investigative capabilities, despite doping in sport taking place in an increasingly complex environment.

Our mission cannot be achieved alone, and during the year we continued to build partnerships to protect clean sport. 151 National Governing Bodies have now met our Assurance Framework requirements and we saw 52 new institutions join our Clean Sport Higher Education Partnership. Partners now include 29 out of the 53 British Association of Sport and Exercise Sciences (BASES) accredited institutions.

Working with sports to embed an “education first” principle is part of our core obligations, and during the year we introduced new eLearning courses to strengthen our education offering. We also launched a pilot programme called What Would You Do (WWYD) which uses scenario-based sessions to bring the subject matter to life.

We continue to play our role in striving for the highest standards to ensure sport integrity and athlete safety and welfare are not compromised. During 2022/23 we were delighted to play a vital role at the Birmingham 2022 Commonwealth Games (B2022). Working in partnership with the Commonwealth Games Federation and the Games organisers we delivered a comprehensive anti-doping programme to protect athletes’ right to clean competition and maintain public confidence in the Games. In addition, UKAD supported a number of other major sporting events including the delayed 2021 Rugby League World Cup. These events provided the opportunity for us to showcase our clean sport education programmes.

Rightly, our strategy is ambitious and so there is still work to be done to develop our insight and innovation-led capabilities. We are undoubtedly closer to achieving this aim and I remain optimistic that through collaborative working and strategic partnerships further strides will be made in the coming year.



Trevor Pearce CBE QPM  
Chair, UKAD



Jane Rumble  
Chief Executive, UKAD

# Performance Report – Overview

## Strategic Report for the Year Ended 31 March 2023

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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

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.

On broader integrity 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.

This report provides an overview of our 2022/23 activity aligned to each of the strategic objectives outlined above.

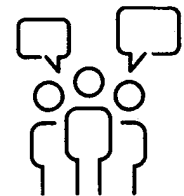


## Strategic Objective One – Core Obligations

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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 the appropriate education, using the right channels and making sure it is relevant and accessible. Furthermore, we seek to generate more intelligence reporting from within sports on the doping threat.

Working with sports to **embed an “education first” principle** is one way in which we can achieve our core obligations. In 2022/23 we delivered pre-games education ahead of the Birmingham 2022 Commonwealth Games, the Banská Bystrica 2022 European Youth Summer Olympic Festival and the Friuli Venezia Giulia 2023 European Youth Olympic Winter Festival. All attendees participated in our pre-games education programme ahead of their respective competitions. During this programme, we delivered over 150 education sessions which reached over 1,700 attendees..



**230**

hours of clean sport education delivered



**188**

Clean Sport workshops

During the year, in preparation for the Olympic and Paralympic Games in Paris 2024, our Education team provided support to National Governing Bodies (NGBs) and by the end of 2022/23, they had conducted 37 NGB meetings to outline their education requirements.

**Implementing innovative and tailored education programmes** is another way in which we can achieve our core obligations and in 2022/23 we launched a pilot programme called What Would You Do (WWYD) which uses scenario-based sessions to bring the subject matter to life. We delivered four pilot sessions to international level athletes across a number of sports.

Following an in-depth review, this year saw the launch of the Clean Sport Higher Education Partnership (formerly Clean Sport Accreditation), which is designed to support the Higher Education sector to further develop clean sport across the UK. In 2022/23, 52 new institutions joined the partnership and nine of the top 10 British Universities and Colleges Sport (BUCS) universities are now registered. Furthermore, over 50% of universities in BUCS top 50 rankings are now partners. Registrations include 29 out of the 53 British Association of Sport and Exercise Sciences (BASES) accredited institutions.

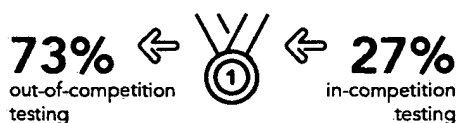
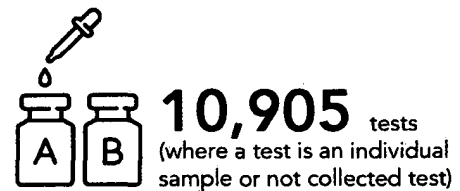
The Clean Sport Hub, UKAD's Learning Management System, provides easy access to tailored education courses for athletes, coaches, parents and support staff and in 2022/23 we saw 5,113 new users registered (4,908 in 2021/22).



Two new eLearning courses were released, The Introduction to Clean Sport (replacing the Clean Sport Advisor) and Complete Clean+, our first athlete focused eLearning course. The Introduction to Clean Sport was completed over 2,760 times and Complete Clean+ was completed by over 465 users. Our eLearning course, Coach Clean, was completed 1,562 times an increase of 188 from last year (1,374 in 2021/22).

As part of the Assurance Framework, which outlines a number of mandatory requirements for NGBs to meet, during the year we supported NGBs to develop their own clean sport education strategy and implementation plans.

A fundamental part of our core obligations involves **running an intelligence-led testing programme**. In 2022/23 this involved the implementation of the Test Distribution Plan (TDP) which set out the testing programme of over 10,000 tests across more than 40 sports. In 2022/23 we conducted just under 11,000 tests across 47 sports, an increase from last year's 43 sports and we coordinated testing in 30 countries compared to 22 in 2021/22.



Out-of-competition testing remained the core focus of the programme, comprising 73% of all tests conducted, compared to 27% 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 2022/23 several of our DCP were upskilled to the roles of Team Doping Control Officer (DCO) and Lead DCO, and all Chaperones were reaccredited.

In addition to the delivery of the TDP, alongside the DCP, our Testing team continued to support the planning and delivery of major games, in particular the Birmingham 2022 Commonwealth Games and the Rugby League World Cup.

The Rugby League World Cup was the most inclusive rugby league event to date with the men's, women's and wheelchair tournaments being played concurrently for the first time. The tournament took place over six weeks in October and November 2022. Our programme included both out of competition and in competition testing, across the men's, women's, and wheelchair events. The programme was delivered successfully in line with the Test Distribution Plan that was created in partnership with the International Federation. In total 271 tests were completed across the tournament.

The Birmingham 2022 Commonwealth Games took place in July and August 2022. We led on all aspects of the Anti-Doping programme, with the exception of Therapeutic Use Exemptions (TUEs), and results management in support of and in collaboration with the Birmingham 2022 Commonwealth Games Federation (CGF) Anti-Doping Medical Commission (ADMC). A comprehensive testing programme spanning a three-week period was delivered across 16 competition venues (with some venues hosting multiple sports) and five Villages covering Birmingham, the Midlands and London. A key deliverable that supported the Birmingham 2022 Commonwealth Games testing programme included a Games specific Taskforce and an Education provision which included a collaborative outreach programme with the World Anti-Doping Agency (WADA).

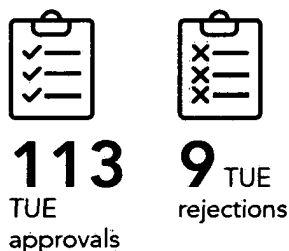
A total of 111 Doping Control Personnel (DCP) – including 23 International Doping Control Officers (from 17 countries) - supported by 12 UKAD office staff and over 150 volunteers, who fulfilled the role of Anti-Doping Chaperone, conducted the sample collection process at the Games. All samples collected at the Games were shipped to the Laboratory at the Drug Control Centre at Kings College London. Over 1,000 samples were collected and analysed during the Games.

In addition to carrying out our testing programme, we continued to provide support to athletes registered on our National Registered Testing Pool (NRTP) and Domestic Testing Pool (DTP). During the year, over 85 inductions were conducted to ensure that athletes are fully aware of and understand their whereabouts responsibilities. We also supported athletes, support personnel, and National Governing Body staff navigate the rules around the permitted or prohibited status of substances and methods in sport through our substance enquiry service.

In period 1 January to 31 December 2022, the Science and Medicine team responded to 682 enquiries related to medications, supplements, TUEs, and other technical questions compared to 404 in 2021.



There may be situations where an athlete has a medical condition that requires them to use a prohibited substance or method. A TUE permits an athlete to use an otherwise prohibited substance or method, for therapeutic purposes, whilst continuing to compete in their chosen sport.



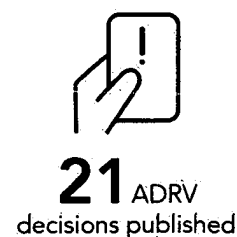
In the year ended 31 December 2022, 205 TUE applications were received compared with 138 in 2021. Of the applications received, 113 were approved, nine were rejected, and 83 were non-processed compared to 84, six, and 48, respectively in 2021. Non-processed refers to an application which following an 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.

**Investigating and prosecuting cheats** is central to achieving our core obligations. And in 2022/23 a new approach to proactive intelligence collection was implemented. This resulted in more matters for investigation, which have been combined with a qualitative approach to reporting through the Protect Your Sport channel.

Furthermore, over the course of the year, 39 disruptions were conducted, an increase of 70% when compared to the previous year (23 in 2021/22).



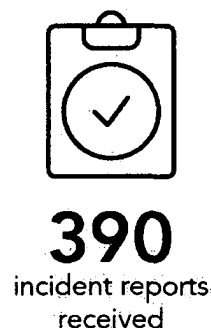
The Case Management team resolved 21 Anti-Doping Rule Violation cases which resulted in published decisions, eight (38%) of which were intelligence led. Of these decisions, seven were the result of hearings that took place before the National Anti-Doping Panel.



The overall number of published Anti-Doping Rule Violation decisions represents a significant increase on the seven decisions published in 2021/22 and is reflective of sport in the UK returning to pre-pandemic levels. The Case Management team also pursued UKAD's first appeal before the Court of Arbitration for Sport with a successful outcome.

**Encouraging greater reporting of doping intelligence** is another way in which we can work towards achieving our core obligations. 2022/23 was the second 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.

This year we received 390 reports (678 in 2021/22). Whilst there is a marked decrease in the number of reports received, the quality has vastly improved which is reflective of the shift in focus towards qualitative over quantitative information. In fact, UKAD saw a 62.5% increase in proportion of quality intelligence received. The team continues to widely promote the message of Protect Your Sport including speaking at coach and athlete support personnel education days and presenting at anti-doping conferences.



**171** NGBs the  
Assurance team is  
supporting with the  
Assurance  
Framework

**Monitoring compliance against the National Anti-Doping Policy, including through use of the Assurance Framework** forms part of our core obligations and since its launch in 2021, the Assurance Framework has been adopted by over 170 NGBs of sport.

The Assurance team continues to support NGBs to meet the mandatory requirements of the framework which act as the primary way in which UKAD assesses compliance with the UK National Anti-Doping Policy. In February 2023, UKAD released details of the

ongoing support available, and actions required by NGBs to remain compliant once they have evidenced all of the Assurance Framework requirements.

## 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.



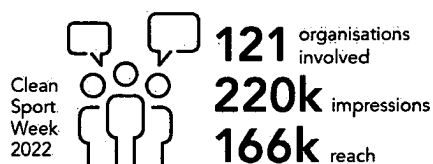
**Using our insight and strategic communication to inform and influence policy regarding clean sport and integrity nationally and internationally** is key to what we do and in 2022/23 we collaborated with 18 researchers and practitioners across 10 international universities or National Anti-Doping Organisations.

**Seeking funding for the commission of innovative research projects** is another way in which we can achieve this objective, and in 2022/23 we participated

in an ERASMUS+ funded research project seeking to amplify the voice of parasport within clean sport. UKAD hosted an international conference in June 2022 involving academics, para-athletes, athlete support personnel and anti-doping administrators to disseminate the latest research findings.

**Stimulating the research agenda for interested partners and harnessing the latest research, insight and knowledge to inform what we do** are key to achieving this objective. 2022/23 saw the launch, in conjunction with Loughborough University, of an online survey for current students, alumni, and academic staff. The results of the survey will help us to better understand the extent of clean sport education across the UK Higher Education sector. The insights gathered will be utilised to develop tailored clean sport content and resources that can become embedded within higher education courses.

**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 supports 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.



In 2022/23, we launched a series of webinars called "Clean Sport Connect" providing bite-size information and education on key topics within anti-doping. Topics discussed included the World Anti-Doping Agency 2023 Prohibited List, the Assurance Framework and information on pre-Games education. We also conducted a webinar on our sample collection provider role at the 2022

Commonwealth Games in Birmingham. 280 delegates attended Clean Sport Connect, which was a resounding success and as a result, will continue to be a key annual event.

During the year, we carried out four key marketing campaigns including one Major Games campaign and UKAD's national awareness week Clean Sport Week. These campaigns resulted in 8.9 million impressions across UKAD's digital channels reaching 2.3 million user accounts.



UKAD's Social Media

Combined reach **2.3** million

Combined impressions **8.9** million

UKAD's Athlete Commission, who represent the voices of athletes within anti-doping met four times throughout the year to discuss key issues and influence the athlete voice in UKAD's decision making.

Our Intelligence and Investigations team carries out assessments of the doping threat to sport and these help to focus our activities. We remain committed to **producing annual and thematic assessments of the doping threat to sport** so that the wider public can understand this threat.



## 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 powers.

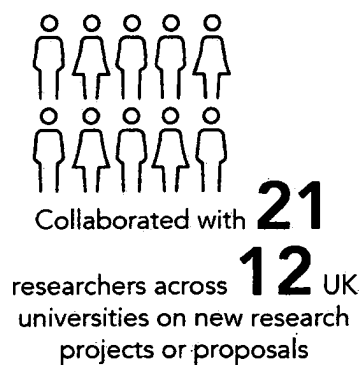
Alongside this we will continue to embed an assurance regime, to enable us to assure DCMS and funding bodies of compliance of sports with their anti-doping responsibilities.

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

The investigatory powers that we currently hold are limited, and in 2022/23 we continued to explore our options to effect change. It was agreed by our Board that taking a non-legislative approach, by amending the National Anti-Doping Policy and UKAD amending the UK Anti-Doping Rules, was the most appropriate course of action. Work on this will continue in 2023/24.

**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 achieving this objective. During 2022/23 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.

**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 2022/23 we collaborated with 21 researchers across 12 UK universities on a variety of research projects or proposals.



**Reviewing anti-doping assurance statements from sports and responding with support, learning and feedback** contributed towards this objective and in 2022/23 the Assurance team continued to review evidence submitted by NGBs against the Assurance Framework requirements. As part of this review, the team provided tailored feedback and support to ensure that the NGBs are meeting their anti-doping responsibilities. This support will continue under the next phase of the Assurance Framework work, with UKAD assessing an NGB's

ongoing compliance via an Annual Submission and the use of more in-depth Assurance Reviews.

## Strategic Objective Four – Data Capabilities

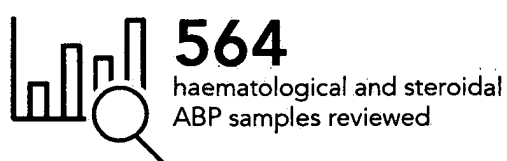
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Sport is data-rich, and open-source material adds further context. By harnessing developments in data analytics, greater insight on doping in sport can be acquired and used to better focus our education, testing and intelligence activities.

To achieve this objective, we need to have **an understanding of the data we hold and the information available to us**. In 2022/23, using the data we hold in-house, the Insight & Innovation team launched a series of internal sprints. This project involved the development of prototype digital visualisation tools that could be used to inform testing efforts. This work highlighted the benefits of data analytics towards achieving greater efficiency, through automation of manual processes, and effectiveness through data-driven decision making.

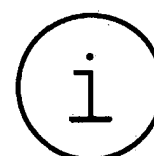
The project carried out by the Insight & Innovation team was in collaboration with AxiaOrigin, and is an example of how **working with partners, identifying how best to use automation, technology and data analytics to better carry out our mission**, has helped to work towards this objective. Furthermore, this project is an example of how **using our intellectual property to lead the international thinking on data analytics in anti-doping**, with our Insight & Innovation team presenting this work at the 2023 WADA Annual Symposium.

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 submitted 564 haematological ABP reports to the Testing team in 2022 compared with 473 in 2021.

**Developing a data use and retention strategy that is proportionate and compliant with our data protection obligations** ensures that we meet this objective and in 2022/23 we continued to review and update our policies and procedures to ensure we remain compliant, and our obligations were met. We responded to 36 Freedom of Information (FOI) requests last year, compared to 30 in 2021/22.



**36**  
responses to  
FOI requests

**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 2022/23, we provided DCMS with a detailed business case which outlined the development of data analytics capacity and capabilities to enhance our operational effectiveness and efficiency in line with the 2021-2025 UKAD Strategic Plan.

## Strategic Report for the Year Ended 31 March 2023 continued

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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 2022/23 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 2022/23.

### Results

The net expenditure for the period was £10,512k (2021/22: £10,187k). 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 - Performance Analysis.

### 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 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 Statement.

### Going Concern

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 2023 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 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 2023. 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 2023 shows that UKAD had an overall net asset of £2,847k (2021/22: net liability of £6,683k). This is primarily a result of the actuarial valuation of the pension scheme, in accordance with International Accounting Standard (IAS) 19, which has seen a decrease in the pension liabilities as at 31 March 2023. The liability has decreased because of changes in financial assumptions prescribed by IAS19, primarily relating to an increase in interest rates. 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. The organisation has developed an equality, diversity and inclusion action plan as part of its People Strategy and has a staff working party which meets regularly to support this. The organisation has established a training and development programme designed to encourage and support all employees in improving performance. 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.

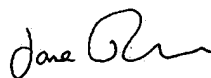
By order of the Board



Trevor Pearce

Chair

13 November 2023



Jane Rumble

Chief Executive and Accounting Officer

13 November 2023

## Performance Report – Performance Analysis

### How Performance is Measured and Monitored

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 2022/23.

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 programme. This year saw the launch of the Clean Sport Higher Education Partnership, which is designed to support the Higher Education sector to further develop clean sport across the UK
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.



Key Performance Indicators	Progress Made
Offer commercial testing services and consultancy	Fully met. During the year UKAD continued to provide testing services under contracts with NGBs. UKAD also acted as the Sample Collection Authority at the Birmingham 2022 Commonwealth Games and the Rugby League World Cup.

## Sustainability

### Overall GGCs performance

UKAD recognises that its activities have an impact on the environment and is committed to reducing this impact. A Corporate Social Responsibility policy has been developed which sets out the principles which aim to reduce environmental impact. 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. UKAD has started to focus on adapting for climate change and how it can report on its environmental impact. This report sets out some of the progress UKAD is making on this journey.

2022/23 is the first year that UKAD had the information available to report on sustainability measures, therefore no comparative figures are available. Information will be collected in future years to enable progress to be reported.

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. UKAD's move to more sustainable accommodation is helping it work towards Net Zero by 2050.

### 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 2022/23 UKAD incurred £21k on indirect energy expenditure, consumed 39k kWh on electricity and 42k kWh on gas.

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

In 2022/23 UKAD incurred £408k on expenditure related to official business travel, £394k of which was on domestic and £14k was on international travel. 259.07 CO<sub>2</sub>e was omitted as a result of this travel, 259.07 from domestic and 7.5 from international.

### Air Travel

In 2022/23 UKAD staff travelled a total distance of 90,852 km via air. 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. 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.

Category	Class	Distance travelled (km)
Domestic	Economy	9,557
International Short Haul	Economy	22,726
International Long Haul	Economy	43,535
International Long Haul	Premium Economy	15,034
<b>Total</b>		<b>90,852</b>

### Waste minimisation and management

In 2022/23 UKAD disposed of 2.12 tonnes of waste, 0.87 tonnes of which was recycled, and 1.25 tonnes was sent to landfill. As part of its procurement arrangements, UKAD seeks to avoid all single-use plastics and has added specific guidance along these lines to its procurement manual, as well as general guidance around sustainable procurement.

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:

General Waste	Food Waste	Glass Waste	Recycling	Total Waste
1.01	0.16	0.08	0.87	2.12

### **Finite resource consumption**

In 2022/23 UKAD consumed 138 m<sup>3</sup> in water at a cost of 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.

### **Paper use**

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

### **Sustainable procurement**

It is our responsibility to ensure that we actively promote sustainability through our procurement activities and strive to ensure that the environment impacts and societal needs, including those that are economic are considered when purchasing all of our goods or services.

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

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

### **Climate Change Adaption**

In May 2023 UKAD relocated its head office to a new PassivHaus building which is expected to reduce its energy consumption

### **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**

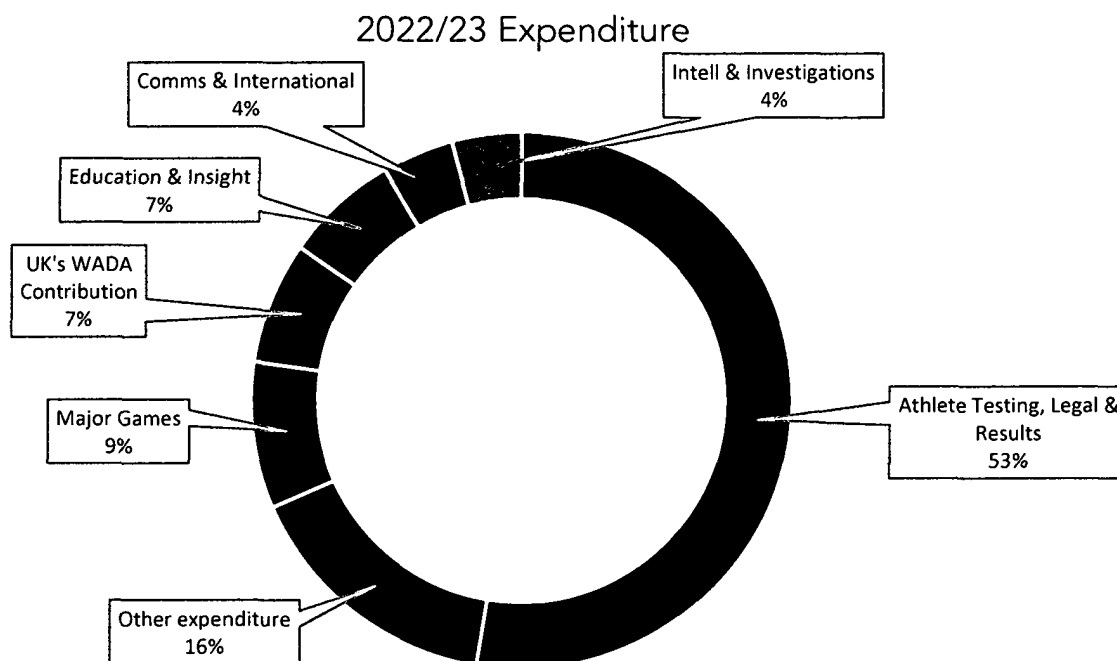
UKAD is the anchor tenant in the first Passivhaus development on the Loughborough University campus - SportPark Pavilion 4. This enables UKAD to reduce its carbon footprint thanks to triple glazed windows that can be opened, an enhanced thermal efficient airtight building fabric, external solar shading 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 £10,512k (2021/22: £10,187k). 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 net expenditure for 2022/23.



<sup>1</sup>Graph 1: Net Expenditure in 2022/23

### 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 2022/23 came to £3,533k (2021/22: £2,406k). In 2022/23 £1,131k of this income related to testing services provided for Major Games (2021/22 £129k). The increase related to services provided at the Birmingham 2022 Commonwealth Games.

<sup>1</sup> Expenditure excludes the net pension cost of £1,366k.

## **COVID-19 impact**

2022/23 saw contracted testing numbers increase to pre-pandemic levels with commercial testing income for the year of £2,399k (2021/22: £2,273k).

UKAD incurred a small amount of additional expenditure as a direct result of operational changes to adapt to the pandemic, with £4k incurred in 2022/23 (2021/22: £47k). 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 (2021/22: £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 £358k (2021/22: £83k) on non-current assets during the year. These 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 £1,418k as at 31 March 2023 (2021/22: £1,637k). The largest change relates to a decrease in VAT payable at the end of the year compared with 2021/22 and 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 £2,140k (2021/22: £2,095k)
- £2,333k (2021/22: £2,206k) spent on the direct costs of the athlete testing programme and a further £611k on the related staff costs – a total of £2,944k (2021/22: £2,746k). The costs of the athlete testing programme include the costs of DCP who collect samples for analysis

- £929k (2021/22: £820k) spent on the cost of the UK contribution to WADA
- £302k (2021/22: £267k) spent on the direct costs of the education programme and a further £362k on the related staff costs – a total of £664k (2021/22: £601k). 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
- £112k (2021/22: £87k) spent on the direct costs of the Intelligence and Investigations programme and a further £421k on the related staff costs – a total of £533k (2021/22: £470k)
- Spending on major games depends on which events the UK has secured for any given year. £1,079k (2021/22: £21k) spent on the direct costs associated with the delivery of testing services provided at major games and a further £43k on the related staff costs – a total of £1,122k (2021/22: £21k) 89% of this 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 and a small provision of £3k for expected credit losses was required this year (2021/22: £nil). It is not expected the level of testing income in 2023/24 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.

### **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	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
Salaries, social security and pension contributions	3,531	3,998	4,027	4,142	4,302	4,292	4,399
Net pension cost	796	940	682	1,559	1,366	*	*
Total staff cost	4,327	4,938	4,709	5,701	5,668	4,292	4,399
Other expenditure	7,765	7,499	5,837	6,668	8,148	7,046	6,916
Depreciation & amortisation	76	382	441	220	226	371	350
Finance charge	-	12	7	4	3	16	16
Total operating expenditure	12,168	12,831	10,994	12,593	14,045	11,725	11,681

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



Jane Rumble

Chief Executive and Accounting Officer

13 November 2023



## **Directors' Report for the Year Ended 31 March 2023**

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The Directors present their report and financial statements for the year ended 31 March 2023, in respect of United Kingdom Anti-Doping Limited (UKAD), company number 06990867.

The Directors who served during the year are detailed in the Remuneration Report.

### **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% (2021/22: 81%) 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. During the year the pension scheme net liabilities became net assets and this change is 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 five males and four females. One Board member has declared a disability, one is from an Asian ethnic background and another is 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.

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

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

**Personal Data**

UKAD has suffered no protected personal data incidents during 2022/23 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, appearing to read 'Trevor Pearce', with a horizontal line underneath.

Trevor Pearce

Chair

13 November 2023

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

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The Directors are responsible for preparing the 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.

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

13 November 2023



Trevor Pearce

Chair, on behalf of the UKAD Board

13 November 2023

# Accountability Report

## Governance Statement

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### Introduction

This Governance Statement sets out the governance, risk management and internal control arrangements for UKAD. It applies to the financial year 1 April 2022 to 31 March 2023 and up to the date of approval of the Annual Report and Accounts.

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 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.

### Governance Structure

Our governance process is led by the Board which consists of the Chair and eight other company Directors. The Board members were independently appointed by the Secretary of State for Culture, Media and Sport, through the Cabinet Office's public appointments procedure. Details of the appointments are included in the Remuneration Report. The Board provides independent scrutiny of the organisation and met formally four times during 2022/23. The work of the Board is supported by two committees: (1) Audit and Risk and (2) People. The remit of the Audit and Risk Committee covers the oversight of audit, financial and risk management. This committee met four times during 2022/23. This Governance Statement was reviewed by the Audit and Risk Committee at its meeting in October 2023. The People Committee is responsible for determining and agreeing with the Board the framework and broad policy for the remuneration of staff. The committee met three times during 2022/23.

In addition, the Board has established two commissions. The Athlete Commission, chaired by one of the Board members, met four times in 2022/23. 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 2022/23. 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.

During the year the Board reviewed the terms of reference for the committees and commissions. These were approved subject to minor amendments and the current versions are published on the UKAD website.

The Board and its committees use a range of management information to manage the performance of the organisation, including data relating to: the financial position; people; performance indicators; and data on its operations (e.g. testing, results management and education). There are a range of process controls in place that ensure the quality of the data is of the standard expected for reliable and informed decisions.

### **Board Performance and Compliance with the Corporate Governance in Central Government Department Code**

The Board undertook an externally facilitated effectiveness review which concluded in January 2023. The Board considered its progress against the areas previously highlighted and identified relevant actions to support its continuing development. In addition, the Chair of the Board assesses the individual performance of each Board Director on a periodic basis. The assessment concluded that the Board has continued to be effective and it will focus on those areas where the function and contribution of the Board could be strengthened. At its meeting in February 2023 the Board reviewed its compliance with the Corporate Governance in Central Government Department code of good practice and is satisfied that there are no matters to report.

### **Accounting Officer**

My appointment as Accounting Officer was made on 21 March 2022. As Accounting Officer, I have personal responsibility for maintaining a sound system of internal control that supports the achievement of UKAD's aims and objectives, whilst safeguarding the public funds and assets for which I am personally responsible, in accordance with the responsibilities assigned to me in Managing Public Money. I am also accountable to Parliament for maintaining effective systems for identifying, evaluating, and managing the principal risks of UKAD as detailed in the Framework Document between UKAD and DCMS.

### **Board and Committee Attendance**

The table below summarises the attendance of the Board and committee members at the formal meetings during the year. The board also met informally on a number of occasions to discuss key operational matters.

	Board				Audit and Risk Committee				People Committee		
	May 2022	July 2022	Nov 2022	Feb 2023	May 2022	July 2022	Nov 2022	Feb 2023	June 2022	Oct 2022	Feb 2023
Trevor Pearce	√	√	√	√	-	#	#	#	#	#	#
Frances Akor	√	√	X*	√	√	√	X*	√	-	-	-
Pippa Britton	√	√	~	~	√	√	~	~	-	-	-
Mark Foster	√	√	√	√	√	√	√	√	-	-	-
Nicholas Griffin	√	√	√	√	-	-	-	-	√	√	√
Alison O’Riordan	~	~	√	√	-	-	-	-	~	√	√
Nicola Phillips	√	X**	√	√	√	√	√	√	-	-	-
Claire-Marie Roberts	√	√	X	√	-	-	-	-	X	√	X
Sarah Winckless	√	√	~	~	-	-	-	-	√	~	~
George Walker	~	~	√	√	~	~	√	√	-	-	-
Suman Ziaullah	√	√	√	√	-	-	-	-	X	√	√
Martin Gore †	-	-	-	-	√	√	√	√	-	-	-

Key: √ denotes a member of that meeting and attended, X denotes a member of that meeting and apologised for not attending, - denotes not a member of that meeting, † denotes co-opted member of the Audit and Risk Committee, # denotes not a member but attended, ~ denotes not a Board member at the time of the meeting, \* meeting absence due to maternity leave, \*\* meeting absence due to formal duties at the Commonwealth Games.

## Board Members' Company Directorships and Significant Interests

Name	Entity	Role
Trevor Pearce	Gambling Commission	Commissioner
Frances Akor	None	-
Pippa Britton	Sport Wales	Vice-Chair
	International Rugby League	Chair, Wheelchair Advisory Group
	International Paralympic Committee	Anti-Doping Panel Member
	British Paralympic Association	Board Member
Mark Foster	Rugby Football League	Chief Commercial Officer (past)
	England Netball	Chief Commercial Officer (current)
Nicholas Griffin	QEB Hollis Whiteman	Self-employed Barrister
Alison O'Riordan	British Athletics	Coach
	England Athletics	Coach
	Paralympics Ireland	Coach
Nicola Phillips	Commonwealth Games Wales	Board Member
	Welsh Rugby Players Association	Non-executive Advisory Board Member
	Association of Chartered Physiotherapists in Sport & Exercise Medicine	Life Member
Claire-Marie Roberts	Premier League	Head of Coach Development & Insight
	Nike	Special Advisor (Women in Sport)
George Walker	Lawn Tennis Association	Non-playing member
	Scottish Rugby	Season ticket holder
Sarah Winckless	British Rowing	Member / Umpire
	Henley Royal Regatta	Director
	Henley Royal Regatta Charitable Trust	Trustee
	Henley Rowing Club	Member
Suman Ziaullah	Old Albanians' Rugby Club	Volunteer Coach
	Wheatfields Junior School	School Governor



## **Approach to Risk Management and Internal Control**

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 scrutinises the work of the risk managers in these areas and provides assurance to me and the Board.

UKAD's relationship with its sponsor department, DCMS, is defined in a Framework Agreement. This document sets out the governance and accountability structures for the organisation. The relationship with DCMS is maintained through regular meetings with the sponsor team and meetings during the year with the Minister for Sport.

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.

## **Capacity to Handle Risk**

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

## **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 2022/23. 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:

- Material damage occurs to UKAD's reputation
- Measurably increased levels of demoralised/demotivated staff or workers
- Failure to manage laboratory contract and relationship with the laboratory effectively
- Source of intelligence identified
- Failure to win tenders for contracted Major Events

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.

### **Information Risk**

UKAD has developed effective information risk and data management policies to ensure compliance with the Cabinet Office's Security Policy Framework. The Chief Operating Officer has been appointed as the Senior Information Risk Officer in accordance with this framework. We gain independent assurance of the effectiveness of our information security management procedures through our continuing certification to the ISO 27001:2013 Information Security Standard. Information security management forms part of our risk management framework. We have experienced no reportable incidents of data breach during the year and are committed to continually reviewing and enhancing our information security processes.

### **Review of Effectiveness of the Systems of Internal Control**

As Accounting Officer, I am responsible for reviewing the effectiveness of the system of internal control. My review 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, audited twice per year 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.

The effectiveness of the system of internal control 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 twice per year
- Receipt of the Internal Auditor's Annual Report

TIAA undertook six reviews during the year, covering the areas of assurance framework: financial reporting and budgetary control; management of secure delivery of samples for analysis; hearings and appeals process; human resource management and intelligence-based decision making. 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% (2021/22: 68%) 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 five audits and reasonable assurance from the sixth. TIAA raised seven recommendations, none of which they considered urgent.

### **Significant Internal Control Issues**

My review of the effectiveness of the internal control system shows that in 2022/23 we made good progress in developing and maintaining our systems of internal control, and there were no significant control issues during the year. I am satisfied that, whilst further work will be undertaken to strengthen our systems, we have adequate risk management, control and governance processes to manage the achievement of our objectives.

## **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.

## **Accounting Officer's Conclusion**

I am heartened by the fact that considerable progress has been made in further developing and strengthening the control environment within our organisation in the past year.



Jane Rumble

Chief Executive and Accounting Officer

13 November 2023

# Accountability Report – Remuneration and Staff Report

## Remuneration Policy and Committee

The members of the People Committee were appointed by the Board. The role and responsibilities of the Committee include:

- supporting the Board in its responsibilities on remuneration and recruitment issues
- reviewing the comprehensiveness of policies and procedures in meeting the Board and Accounting Officer's governance needs
- reviewing the reliability and integrity of relevant management systems for UKAD

During the year ended 31 March 2023, the members of the Remuneration and Human Resources Committee were Sarah Winckless (Chair until September 2022), Suman Ziaullah (Chair from September 2022), Claire-Marie Roberts and Nicholas Griffin. With effect from September 2022, Alison O'Riordan joined the committee.

Board members are appointed on merit on the basis of fair and open competition.

The following information has been subject to audit.

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

Name	Salary/Fees £'000 2022/23	Salary/Fees £'000 2021/22
Trevor Pearce	30-35	30-35
Frances Akor	5-10	5-10
Pippa Britton	0-5	5-10
Mark Foster	5-10	0-5
Nicholas Griffin	5-10	5-10
Alison O'Riordan	0-5	-
Nicola Phillips	5-10	5-10
Claire-Marie Roberts	5-10	5-10
George Walker	0-5	-
Sarah Winckless	0-5	5-10
Suman Ziaullah	5-10	0-5

## Contract Information

Name	Date of (re-) Appointment	Length of Contract	Unexpired Term at 31 March 2023	Notice Period
Trevor Pearce *	23 February 2021	4 years	1 years 11 months	3 months
Frances Akor *	1 October 2021	4 years	2 years 6 months	3 months
Pippa Britton **	23 March 2019	-	n/a	n/a
Mark Foster	15 July 2021	4 years	2 years 3 months	3 months
Nicholas Griffin ***	1 October 2020	3 years	6 months	3 months
Alison O'Riordan	5 September 2022	4 years	3 years 5 months	3 months
Nicola Phillips *	1 October 2021	4 years	2 years 6 months	3 months
Claire-Marie Roberts ***	1 October 2020	3 years	6 months	3 months
George Walker	5 September 2022	4 years	3 years 5 months	3 months
Sarah Winckless **	23 March 2019	-	n/a	n/a
Suman Ziaullah	15 July 2021	4 years	2 years 3 months	3 months

\* Reappointed for a second four-year term, \*\*Extended term ceased on 5 September 2022, \*\*\* Reappointed for a second three-year term

## 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 2022/23 (2021/22: £nil). Tax on Board Members' expenses of £5k (2021/22: £2k) was paid by UKAD. There were none received or receivable by the Chief Executive or the Directors Team in 2022/23 (2021/22: £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>2022/23</b>				
Philip Bunt (Chief Operating Officer) <sup>i</sup>	85-90	0-5	52	140-145
Kirsty Cockburn (Director of Communications) <sup>ii</sup>	5-10	-	3	10-15
Hamish Coffey (Director of Operations) <sup>iii</sup>	5-10	-	14	20-25
Nisha Dutt (Director of Legal & Regulatory affairs)	95-100	0-5	64	160-165
Tony Josiah (Director of Education, Insight and Global Engagement)	85-90	0-5	127	215-220
Pat Myhill (Director of Operations) <sup>iv</sup>	95-100	0-5	53	150-155
Jane Rumble (Chief Executive)	130-135	-	41	170-175
Gareth Wellings (Director of Finance) <sup>v</sup>	30-35	0-5	40	70-75
<b>2021/22</b>				
Philip Bunt (Chief Operating Officer) <sup>vi</sup>	80-85	0-5	22	105-110
Nisha Dutt (Director of Legal & Regulatory affairs) <sup>vii</sup>	65-70	0-5	27	90-95
Matthew Johnson (Director of Legal & Regulatory affairs) <sup>viii</sup>	40-45	0-5	6	45-50
Tony Josiah (Director of Education, Insight & Global Engagement) <sup>ix</sup>	45-50	0-5	92	140-145

£'000	Salary and allowances	Performance related pay	Pension Benefits (to nearest £1k)	£'000
Pat Myhill (Director of Operations)	95-100	0-5	23	125-130
Emily Robinson (Chief Executive (Interim))*	70-75	0-5	19	90-95
Jane Rumble (Chief Executive) <sup>xi</sup>	0-5	-	-	0-5
Nicole Sapstead (Chief Executive) <sup>xli</sup>	45-50	0-5	8	55-60
Gareth Wellings (Director of Finance)	95-100	0-5	26	125-130

<sup>i</sup>FTE of 0.81, FTE 105-110, <sup>ii</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>iii</sup>appointed as Interim Director of Operations from 1 March 2023, FYE 75-80 on an FTE basis of 0.92. <sup>iv</sup>in post to 31 March 2023, <sup>v</sup>in post until 29 July 2022, FYE 80-85, <sup>vi</sup>FTE of 0.81, FTE of 1.0 from 17 January 2022 to 18 March 2022, FTE 95-100,

<sup>vii</sup>appointed on 2 August 2021, FYE 90-95, <sup>viii</sup>in post to 31 July 2021, FYE 100-105, <sup>ix</sup>appointed on 23 August 2021, FYE 75-80, <sup>x</sup>in post to 14 January 2022, FYE 70-75 as Director and FYE 105-110 as acting AO, <sup>xi</sup>appointed on 21 March 2022, FYE 130-135, <sup>xii</sup>in post to 27 August 2021, FYE of 105-110.

## 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 2022/23 the Directors Team had personal and team targets with amounts for partially and fully achieving these.

## 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 2023.

#### 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 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	522	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
<b>2021/22</b>							
	Real Increase in Pension	Real Increase in Lump Sum	Value of Accrued Pension	Value of Accrued Lump Sum	CETV as at 31 March 2022	CETV as at 31 March 2021	Real Increase in CETV
Philip Bunt	0-2.5	-	10-15	-	257	214	36
Nisha Dutt	0-2.5	-	0-5	-	42	-	17
Matthew Johnson	0-2.5	-	5-10	-	119	106	10
Tony Josiah	2.5-5	2.5-5	20-25	20-25	403	-	85
Pat Myhill	0-2.5	-	15-20	-	244	204	34
Emily Robinson	0-2.5	-	5-10	-	78	61	15
Jane Rumble	0-2.5	-	0-5	-	1	-	-
Nicole Sapstead	0-2.5	-2.5-0	30-35	10-15	429	405	12
Gareth Wellings	0-2.5	-	10-15	-	117	90	25

Accrued pension represents the amount payable to the Chief Executive and Directors Team if they had left on 31 March 2023. 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 2023. 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.

### **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 64 people on full-time permanent contracts, seven 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 2022/23 there were 63 people on full-time permanent contracts, seven on part-time permanent contracts, seven on full-time fixed-term contracts and four on part-time fixed term contracts. 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. Communications was established as a separate directorate during the year. There were 190 days (2021/22: 117 days) lost due to sickness absence during the year, equivalent to 2.37 days per person (2021/22: 1.46 days per person). The increase was primarily due to long-term sickness for one individual who is being supported to return to work. Staff turnover was 19% for 2022/23 (2021/22: 25%).

## Exit Packages (subject to audit)

Exit Package Cost Band	Number of Compulsory Redundancies		Number of Other Agreed Departures		Total number of Exit Packages	
	2022/23	2021/22	2022/23	2021/22	2022/23	2021/22
£0-£25,000	-	-	1	2	1	2
£25,001-£50,000	-	-	-	-	-	-
£50,001-£100,000	-	-	-	-	-	-
£100,001-£150,000	-	-	-	-	-	-
£150,000+	-	-	-	-	-	-
<b>Total Number of Exit Packages</b>	-	-	1	2	1	2
<b>Total Resource Cost (£000)</b>	-	-	6	5	6	5

There was one voluntary exit package during the year. The payment was less than £10k (2021/22: two voluntary packages, both less than £10k).

## Staff Costs (subject to audit)

£'000	Directly employed	Agency workers	Total 2022/23	Total 2021/22
Wages and salaries	3,461	61	3,522	3,412
Social Security costs	385	-	385	358

<b>£'000</b>	<b>Directly employed</b>	<b>Agency workers</b>	<b>Total 2022/23</b>	<b>Total 2021/22</b>
Net pension cost	1,365	-	1,365	1,559
Pension contributions	395	-	395	372
<b>Total</b>	<b>5,606</b>	<b>61</b>	<b>5,667</b>	<b>5,701</b>

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

	<b>Permanent Contracts</b>	<b>Fixed Term Contracts</b>	<b>Total 2022/23</b>	<b>Total 2021/22</b>
Directly employed	68	7	75	76
Agency workers	-	1	1	2
<b>Total</b>	<b>68</b>	<b>8</b>	<b>76</b>	<b>78</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 2022/23	Total 2021/22
9	1	0	0	1	1
8	5	0	0	5	5
7	0	0	0	0	2
6	2	0	0	2	3
5	14	0	0.3	14	13
4	24	1	0	25	21
3	18	4	0.5	23	24
2	5	2	0.2	7	9
1	0	0	0	0	0
<b>Total</b>	<b>68</b>	<b>7</b>	<b>1</b>	<b>76</b>	<b>78</b>

### 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 2022/23	Average FTE payroll staff 2021/22
1	£73,000 - £117,800	4	4
2	£95,000 - £128,900	2	2
3	£125,000 - £208,100	1	1

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

UKAD spent £61k (2021/22: £120k) on agency workers and £31k (2021/22: £18k) on consultancy. The expenditure on agency workers was higher in 2021/22 due to cover required for open vacancies which were filled in 2022/23. The increase in consultancy spend in 2022/23 related to a 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 Director 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
2022/23	4.3:1	3.5:1	2.6:1
2021/22	4.4:1	3.7:1	2.8:1

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>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
<b>2021/22</b>			
Total pay and benefits	30,362	36,152	48,112
Salary component of total pay and benefits	28,000	34,000	45,000

The banded remuneration of the highest paid Director was £130k-135k (2021/22: £130k-135k). This was 3.5 times (2021/22: 3.7 times) the median remuneration of the workforce, which was £38,537 (2021/22: £36,152).

The change in ratio is a result of the median remuneration increasing.

Remuneration ranged from £22k to £133k (2021/22: £22k to £131k).

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.

Compared to the previous reporting period, there was no increase in the mid-point band relating to the remuneration paid to the highest paid Director (2021/22: 18%). This is due to the highest Director joining in March 2022 and therefore not being eligible for a pay increase in 2022/23.

No performance related pay or bonuses were paid to the highest member of staff during the period (2021/22: £0 paid). This is due to the member of staff joining part way through 2021/22 and not being eligible for any performance related pay or bonuses to be paid until 2023/24.

Compared to the previous reporting period, there was an average increase of 6% on the remuneration paid to employees (excluding the highest paid Director) (2021/22: 1% decrease).

There was an average increase of 97% on performance related pay and bonuses paid to employees (excluding the highest paid Director) (2021/22: 78% decrease). This was due to an improvement in commercial income compared with 2020/21 which saw a shortfall arising from the pandemic.

DCP and NT 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.**

#### **Trade union facility time**

Facility time is paid time off for union representatives to carry out trade union activities. The total cost of facility time for 2022/23 was £nil (2021/22 £nil).

## Gender Mix at the End of the Financial Year

Gender	Board	Senior Management	Other Staff
Males	5	4	35
Females	4	4	39

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 2023 UKAD had five 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 Remuneration and Human Resources Committee. The strategy includes plans covering: leadership, training, communication and consultation, measurement, and external profile.



# Accountability Report – Parliamentary Accountability and Audit Report

## Regularity of expenditure (audited)

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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 2022/23 (2021/22: Nil).

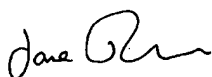
For the financial year 2022/23, UKAD has no reportable amounts in line with the Financial Reporting Manual (FReM) in respect of the following:

- Losses
- Remote contingent liabilities

## Fees and Charges (audited)

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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 under 11,000 tests in FY2022-23 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

13 November 2023



Trevor Pearce

Chair, on behalf of the UKAD Board

13 November 2023

# The Certificate and Report of the Comptroller and Auditor General to the Members of United Kingdom Anti-Doping Limited and the Houses of Parliament

## Opinion on financial statements

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I certify that I have audited the financial statements of United Kingdom Anti-Doping Limited for the year ended 31 March 2023 under the Government Resources and Accounts Act 2000.

The financial statements comprise the United Kingdom Anti-Doping Limited's

- Statement of Financial Position as at 31 March 2023;
- 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 2023 and its net expenditure for the year then ended; and
- have been properly prepared in accordance with UK adopted International Accounting Standards; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

## Opinion on regularity

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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

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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 certificate.

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.

### **Conclusions relating to going concern**

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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.

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.

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

### **Other Information**

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The other information comprises the information included in the Annual Report, but does not include the financial statements and my auditor's certificate 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 certificate, 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**

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In my opinion the part 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 Directors Report or the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Strategic Report and Directors Report has been prepared in accordance with applicable legal requirements.

### **Matters on which I report by exception**

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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 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
- the financial statements and the parts of the Remuneration 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
- I have not received all of the information and explanations I require for my audit; or
- the Governance Statement does not reflect compliance with HM Treasury's guidance.

### **Responsibilities of the directors for the financial statements**

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As explained more fully in the Directors' and Accounting Officer's Responsibilities Statement, 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 directors determine are 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**

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My responsibility is to audit, certify and report on the financial statements in accordance with the applicable law and Government Resources and Accounts Act 2000.

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 certificate 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 and key strategic indicators.
- inquired of management, the United Kingdom Anti-Doping Limited's internal audit team 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, Government Resources and Accounts Act 2000 and Managing Public Money;
- inquired of management, the United Kingdom Anti-Doping Limited's internal audit team and those charged with governance whether:
  - they were aware of any instances of non-compliance with laws and regulations;
  - 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 also required to perform specific procedures to respond to the risk of management override.

I obtained an understanding of 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 United Kingdom Anti-Doping Limited. The key laws and regulations I considered in this context included Companies Act 2006, Government Resources and Accounts Act 2000, Managing Public Money, The Local Government Pension Scheme Regulations 2013, 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
- in addressing the risk of fraud through management override of controls, I tested the appropriateness of journal entries and other adjustments; assessed whether the judgements on estimates are indicative of a potential bias; and evaluated 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 certificate.

### Other auditor's responsibilities

I am required to obtain evidence sufficient 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.

### **Report**

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I have no observations to make on these financial statements.

**Gareth Davies**

15 November 2023

### **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 2023

	Notes	2022/23 £'000	2021/22 £'000
<b>Expenditure</b>			
Staff costs	3	(5,667)	(5,701)
Other expenditure	4	(8,149)	(6,668)
Depreciation of property, plant and equipment	5	(102)	(98)
Amortisation of intangibles	6	(32)	(29)
Depreciation of right of use assets	7	(92)	(93)
Finance charge on lease liabilities	12	(3)	(4)
<b>Total operating expenditure</b>		<b>(14,045)</b>	<b>(12,593)</b>
<b>Income</b>			
Testing income		2,399	2,273
Consultancy income		3	4
Other income		1,131	129
<b>Total income</b>	2	<b>3,533</b>	<b>2,406</b>
<b>Net expenditure for the year</b>		<b>(10,512)</b>	<b>(10,187)</b>
<b>Other comprehensive income</b>			
Remeasurements of pension asset/liability	13	10,479	2,770
<b>Total net comprehensive expenditure for the year</b>		<b>(33)</b>	<b>(7,417)</b>

The Accounting Policies and Notes on pages 66 to 83 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

# Statement of Financial Position

## As at 31 March 2023

	Notes	As at 31 March 2023 £'000	As at 31 March 2022 £'000
<b>Non-current assets</b>			
Property, plant and equipment	5	497	253
Intangible assets	6	38	70
Right of use assets	7	980	308
Net pension asset	13	1,653	-
<b>Total non-current assets</b>		<b>3,168</b>	<b>631</b>
<b>Current assets</b>			
Trade and other receivables	8	1,302	589
Cash	9	767	1,506
<b>Total current assets</b>		<b>2,069</b>	<b>2,095</b>
<b>Total assets</b>		<b>5,237</b>	<b>2,726</b>
<b>Current liabilities</b>			
Trade and other payables	10	(1,424)	(1,637)
Lease liabilities	12	(123)	(91)
<b>Total current liabilities</b>		<b>(1,547)</b>	<b>(1,728)</b>
<b>Total assets less current liabilities</b>		<b>3,690</b>	<b>998</b>
<b>Non-current liabilities</b>			
Lease liabilities	12	(843)	(220)
Net pension liability	13	-	(7,461)
<b>Total non-current liabilities</b>		<b>(843)</b>	<b>(7,681)</b>
<b>Assets less total liabilities</b>		<b>2,847</b>	<b>(6,683)</b>
<b>Taxpayers' equity</b>			
General fund		2,847	(6,683)
<b>Total taxpayers' equity</b>		<b>2,847</b>	<b>(6,683)</b>

The Accounting Policies and Notes on pages 66 to 83 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 13 November 2023



**Jane Rumble**  
Chief Executive and Accounting Officer  
UKAD



**Trevor Pearce**  
Chair  
On behalf of the UKAD Board

## Statement of Changes in Taxpayers' Equity

### For the year ended 31 March 2023

	Notes	2022/23 £'000	2021/22 £'000
Reserves at 1 April		(6,683)	(8,089)
Total net comprehensive expenditure for the period	2	(10,512)	(10,187)
Remeasurements of pension asset and liability	13	10,479	2,770
Resource Grant-in-aid received	11	9,063	8,738
Capital Grant-in-aid received	11	500	85
<b>Reserves at 31 March</b>		<b>2,847</b>	<b>(6,683)</b>

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

The Accounting Policies and Notes on pages 66 to 83 form part of these Financial Statements

## Statement of Cash Flows

### For the year ended 31 March 2023

	Notes	2022/23 £'000	2021/22 £'000
<b>Cash flows from operating activities</b>			
Net expenditure		(10,512)	(10,187)
Depreciation of property, plant and equipment	5	102	98
Amortisation of intangibles	6	32	29
Depreciation of right of use asset	7	92	93
(Increase)/decrease in trade and other receivables	8	(713)	414
Increase/(decrease) in trade and other payables	10	(213)	(307)
Finance charge on lease liabilities	12	3	4
Increase/(decrease) in pension liability	13	(9,114)	(1,211)
Less movements relating to pension not passing through the net expenditure account	13	10,479	2,770
<b>Net cash outflow from operating activities</b>		<b>(9,844)</b>	<b>(8,297)</b>
<b>Cash flows from investing activities</b>			
Purchase of property, plant and equipment*	5	(364)	(67)
Purchase of intangible assets	6	-	(16)
<b>Net cash outflow from investing activities</b>		<b>(364)</b>	<b>(83)</b>
<b>Cash flows from financing activities</b>			
Grant-in-aid received to fund current year activities	11	9,563	8,823
Repayment of lease liabilities	12	(94)	(95)
<b>Net Cash inflow from financing activities</b>		<b>9,469</b>	<b>8,728</b>
<b>Net financing</b>			
Net (decrease)/increase in cash in the year		(739)	348
Cash at the beginning of the year	9	1,506	1,158
Cash at the end of the year	9	767	1,506

The Accounting Policies and Notes on pages 66 to 83 form part of these Financial Statements

\*Purchase of property, plant and equipment includes £18k of direct costs relating to the new Loughborough University right of use asset (see note 7). The balance of the purchases in the year (£346k), can be see in note 5.

# Notes to the Financial Statements

## 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 2022-23 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
Office Refurbishment	Lease term
Furniture and Fixtures	5 years
Software licenses/ Information Technology (intangibles)	4 years

## Notes to the Financial Statements continued

### 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 accounts.

### 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. 50% of VAT paid in 2022/23 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.

## Notes to the Financial Statements continued

### 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. In the reporting period other income included income associated with services provided at the Commonwealth games held in Birmingham in August 2022. Performance obligations were agreed in advance with the B2022 Organising Committee and income has been recognised in line with this agreement. In December 2022 the B2022 Organising Committee provided confirmation that all obligations had been fulfilled.

### 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, Pavillion 4 on 31 March 2023.

### 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.

## Notes to the Financial Statements continued

### 2 Segmental reporting

	Contracted testing	Other	Total
2022/23	£'000	£'000	£'000
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
	Contracted testing	Other	Total
2021/22	£'000	£'000	£'000
Non-staff costs expenditure	(1,814)	(20)	(1,834)
Income	2,205	201	2,406
Net income (before staff costs)	391	181	572
Total assets	403	43	446
Total net expenditure for operating segments			572
Staff costs			(5,701)
Other expenditure			(4,834)
Depreciation and amortisation			(220)
Finance charge on lease liabilities			(4)
Total net expenditure per the Statement of Comprehensive Net Expenditure			(10,187)
Total assets reported for operating segments			446
Non-current assets			631
Other receivables			143
Cash			1,506
Total assets			2,726



## Notes to the Financial Statements continued

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. 55% of contracted testing income for 2022/23 was generated from one customer (2021/22 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	2022/23 £'000	2021/22 £'000
Wages and salaries	3,461	61	3,522	3,412
Social security costs	385	-	385	358
Net pension cost	1,365	-	1,365	1,559
Pension contributions	395	-	395	372
<b>Total staff costs</b>	<b>5,606</b>	<b>61</b>	<b>5,667</b>	<b>5,701</b>

### 4 Other expenditure

	2022/23 £'000	2021/22 £'000
<b>Operating activities</b>		
Athlete testing **	2,333	2,206
Sample analysis	1,650	1,729
WADA and INADO expenditure	933	826
Legal	490	366
Education	302	267
International and Communications	175	202
Intelligence	112	87
Science and research	133	123
Major games	1,079	21
Insight	89	13
<b>Other operating activities</b>		
Property costs	48	99
IT related costs	361	351
Professional fees	44	25
Other office costs	135	67
Training	50	48
Board salary and fees, including travel and subsistence	95	82
Recruitment	50	102
<b>Auditors' remuneration</b>		
External auditor ***	40	25
Internal auditor	26	24
Quality assurance auditor	4	5
	<b>8,149</b>	<b>6,668</b>

\* 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. External audit fees have increased in 2022/23 due to changes to the auditing standard ISA 315 requiring additional resources to complete the auditing 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 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
<b>Cost</b>				
At 31 March 2021	235	133	393	761
Additions	45	7	15	67
At 31 March 2022	280	140	408	828
<b>Depreciation</b>				
At 31 March 2021	(114)	(109)	(254)	(477)
Provided during the year	(60)	(7)	(31)	(98)
At 31 March 2022	(174)	(116)	(285)	(575)
<b>Net book value</b>				
At 31 March 2022	106	24	123	253
At 31 March 2021	121	24	139	284

## Notes to the Financial Statements continued

### 6 Intangibles

	Information Technology £'000	Software Licences £'000	Totals £'000
<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
<b>Cost</b>			
At 31 March 2021	436	125	561
Additions	16	-	16
At 31 March 2022	452	125	577
<b>Amortisation</b>			
At 31 March 2021	(353)	(125)	(478)
Provided during the year	(29)	-	(29)
At 31 March 2022	(382)	(125)	(507)
<b>Net book value</b>			
At 31 March 2022	70	-	70
At 31 March 2021	83	-	83

## Notes to the Financial Statements continued

### 7 Right-of-use assets

	Right-of-use assets £'000	Totals £'000
<b>Cost</b>		
At 31 March 2022	402	402
Additions	764	764
At 31 March 2023	1,166	1,166
<b>Depreciation</b>		
At 31 March 2022	(94)	(94)
Provided during the year	(92)	(92)
At 31 March 2023	(186)	(186)
<b>Net book value</b>		
At 31 March 2023	980	980
At 31 March 2022	308	308
<b>Cost</b>		
At 31 March 2021	648	648
Additions	361	361
Disposals	(607)	(607)
At 31 March 2022	402	402
<b>Depreciation</b>		
At 31 March 2021	(608)	(608)
Provided during the year	(93)	(93)
Disposals	607	607
At 31 March 2022	(94)	(94)
<b>Net book value</b>		
At 31 March 2022	308	308
At 31 March 2021	40	40

UKAD terminated its lease for space at Fleet Bank House, London on 31 March 2021. The disposal in 2021/22 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, Pavillion 4, Loughborough.

## Notes to the Financial Statements continued

### 8 Trade receivables and other-receivables

	As at 31 Mar 2023 £'000	As at 31 Mar 2022 £'000
<b>Amounts falling due within one year:</b>		
Trade receivables	362	403
Less: Expected credit loss	(3)	0
Staff season ticket advances	2	3
Prepayments and accrued income	941	183
<b>Trade and other receivables</b>	<b>1,302</b>	<b>589</b>

The 2023 prepayments figure includes the WADA subscription fee for April to December 2023. This was not prepaid at the year ended 31 March 2022.

	As at 31 Mar 2023 £'000	As at 31 Mar 2022 £'000
<b>9 Cash and cash equivalents</b>		
	<b>£'000</b>	<b>£'000</b>
Balance at 1 April	1,506	1158
Net change in cash and cash equivalent balances	(739)	348
<b>Balance at 31 March</b>	<b>767</b>	<b>1,506</b>
 The balances at 31 March were held at:		
Commercial banks	767	1,506
Government Banking Service	-	-
	<b>767</b>	<b>1,506</b>

### 10 Trade payables and other payables

	As at 31 Mar 2023 £'000	As at 31 Mar 2022 £'000
<b>Amounts falling due within one year:</b>		
Trade payables	(305)	(267)
Accruals	(996)	(1,187)
VAT payable	(1)	(52)
Other taxation, social security and pension contributions	(122)	(131)
<b>Trade and other payables</b>	<b>(1,424)</b>	<b>(1,637)</b>

## Notes to the Financial Statements continued

### 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.

	2022/23 £'000	2021/22 £'000
Resource and capital GIA received	9,563	8,823
GIA (repaid)/received to provide working capital	-	-
Total GIA in the year amounted to	9,563	8,823

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.

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

### 12 Lease liabilities

Lease liabilities during 2022/23 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:

	2022/23 £'000	2021/22 £'000
Lease liabilities at 1 April	311	41
Additions	747	361
Payments in year	(94)	(95)
Finance charge on lease liabilities	3	4
Lease liabilities at 31 March	966	311

Lease liabilities included in the statement of financial position:

	2022/23 £'000	2021/22 £'000
Current	123	91
Non-current	843	220
Total Lease liabilities at 31 March	966	311

Maturity analysis - undiscounted cashflows

	2022/23 £'000	2021/22 £'000
Less than one year	150	94
One to five years	605	224
More than five years	369	0
Total un-discounted lease liabilities at 31 March	1,124	318
Effect of discounting	(158)	(7)
Total Lease liabilities at 31 March	966	311

## Notes to the Financial Statements continued

### 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 2023/24 are as stated below:

<b>Earnings</b>	<b>Employee contribution</b>
Up to £16,500	5.50%
£16,501 - £25,900	5.80%
£25,901 - £42,100	6.50%
£42,101 - £53,300	6.80%
£53,301 - £74,700	8.50%
£74,701 - £105,900	9.90%
£105,901 - £124,800	10.50%
£124,801 - £187,200	11.40%
£187,201 or more	12.50%

Every three years an independent actuarial review is undertaken to calculate employer contribution rates. The actuarial valuation as at 31 March 2019 undertaken by Barnett Waddingham (the consulting actuaries to the LPFA) set the employer contribution rate applicable to 2022/23 at 12%. The employer's contribution for the year amounted to £384,000 (2021/22 £372,000).

Following the actuarial valuation as at 31 March 2022 there will be a reduction in employer's contributions from 1 April 2023 to 31 March 2026 of 7.8 percentage points which supports the recognition of the pension asset. As a result of the actuarial valuation, the projected employer's contribution for 2023/24 is £140,000. 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 a liability of £7,461k in 2021/22 to an asset with a value of £1,653k in 2022/23. The main reason for the change, as illustrated in note 13.4, relates to a change in financial assumptions as at 31 March 2023. 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.



## Notes to the Financial Statements continued

### 13.1 Pension commitments

#### Financial assumptions

	31 Mar 2023	31 Mar 2022
	% p.a.	% p.a.
RPI Increases	3.2%	3.3%
CPI Increases	2.9%	3.1%
Salary increases	3.9%	4.1%
Pension increases	2.9%	3.1%
Discount rate	4.8%	2.6%

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

	31 Mar 2023	31 Mar 2022
<b>Retiring today</b>		
Males	21.6	22.1
Females	25.3	24.4
<b>Retiring in 20 years</b>		
Males	22.9	23.4
Females	25.3	25.9

## Notes to the Financial Statements continued

### 13.2 Net pension asset/(liability)

	31 Mar 2023	31 Mar 2022
	£'000	£'000
Present value of funded obligation	(8,653)	(17,103)
Fair value of Scheme assets (bid value)	10,306	9,642
Net asset/(liability) in Statement of Financial Position	1,653	(7,461)

### 13.3 Amounts recognised in the Net Expenditure Account

	31 Mar 2023	31 Mar 2022
	£'000	£'000
Net interest on the defined liability	186	174
Administration expenses	3	10
Service cost	1,560	1,747
Total net expenditure per the Statement of Comprehensive Net Expenditure	1,749	1,931
Actual return on Scheme assets	131	1,325

### 13.4 Remeasurements in Other Comprehensive Income

	31 Mar 2023	31 Mar 2022
	£'000	£'000
Return on plan assets in excess of interest	(122)	1,160
Other actuarial gains/(losses) on assets	(47)	-
Change in financial assumptions	10,717	1,657
Change in demographic assumptions	516	-
Experience gain/(loss) on defined benefit obligation	(585)	(47)
Remeasurements	10,479	2,770

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

	31 Mar 2023	31 Mar 2022
	£'000	£'000
Opening defined benefit obligation as at 1 April	17,103	16,439
Current service cost	1,560	1,747
Prior year employer service cost now paid	5	5
Estimated future service cost not yet paid	(5)	(5)
Interest cost	439	339
Change in financial assumptions	(10,717)	(1,657)
Change in demographic assumptions	(516)	-
Experience loss/(gain) on defined benefit obligation	585	47
Estimated benefit paid	(51)	(51)
Contributions by scheme participants	250	239
Closing defined benefit obligation as at 31 March	8,653	17,103

## Notes to the Financial Statements continued

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

	31 Mar 2023	31 Mar 2022
	£'000	£'000
Opening fair value of Scheme assets as at 1 April	9,642	7,767
Interest on assets	253	165
Return on assets less interest	(122)	1,160
Other actuarial gains/(losses)	(47)	-
Administration expenses	(3)	(10)
Contributions by employer including unfunded	384	372
Estimated future service cost not yet paid	(5)	(5)
Prior year employer service cost now paid	5	5
Contributions by scheme participants	250	239
Estimated benefits paid plus unfunded net transfers in	(51)	(51)
Fair value of Scheme assets as at 31 March	10,306	9,642

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

	31 Mar 2023	31 Mar 2022
	£'000	£'000
Deficit at the beginning of the year	(7,461)	(8,672)
Current Service Cost	(1,560)	(1,747)
Past service costs, including curtailments	-	-
Employer Contributions	384	372
Interest on assets	253	165
Interest on obligation	(439)	(339)
Return on assets less interest	(122)	1,160
Other actuarial gains/(losses)	(47)	-
Change in financial assumptions	10,717	1,657
Administration expenses	(3)	(10)
Experience (loss)/gain on defined benefit obligation	(585)	(47)
Change in demographic assumptions	516	-
Surplus/Deficit at the end of the year	1,653	(7,461)

### 13.8 Employer Asset Share - Bid Value

	31 Mar 2023		31 Mar 2022	
	£'000	%	£'000	%
Equities	6,061	59%	5,488	57%
Target Return Portfolio	1,916	19%	2,077	22%
Infrastructure	1,304	13%	982	10%
Property	1,012	10%	865	9%
Cash	13	0%	230	2%
<b>Total</b>	<b>10,306</b>	<b>100%</b>	<b>9,642</b>	<b>100%</b>

## Notes to the Financial Statements continued

### 13.9 Expected Return on Assets

For the year to 31 March 2023, the expected return on assets was 1.31% per annum (2021/22: 16.49%), 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	8,400	8,653	8,916
Projected Service Cost	464	488	513
Adjustment to long term salary increase	+0.1%	0.0%	-0.1%
Present Value of Total Obligation	8,662	8,653	8,644
Projected Service Cost	489	488	488
Adjustment to pension increases and deferred revaluation	+0.1%	0.0%	-0.1%
Present Value of Total Obligation	8,911	8,653	8,404
Projected Service Cost	513	488	464
Adjustment to mortality age rating assumption	+ 1 Year	None	- 1 Year
Present Value of Total Obligation	8,882	8,653	8,430
Projected Service Cost	508	488	470

### 13.11 Amounts for the Current and Previous Periods

	Year to 31 March 2023 £'000	Year to 31 March 2022 £'000	Year to 31 March 2021 £'000	Year to 31 March 2020 £'000	Year to 31 March 2019 £'000
Defined Benefit Obligation	(8,653)	(17,103)	(16,439)	(9,130)	(9,518)
Scheme assets	10,306	9,642	7,767	6,089	5,816
Surplus (Deficit)	1,653	(7,461)	(8,672)	(3,041)	(3,702)
Experience adjustments on					
Scheme liabilities	(585)	(47)	114	(17)	-
Percentage of liabilities	-6.8%	-0.3%	0.7%	-0.2%	-
Cumulative Actuarial Gains and Losses	2,435	2,405	1,141	94	432

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 2023 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 (2021/22 £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.

	As at 31 Mar 2023 £'000	As at 31 Mar 2022 £'000
<b>Financial assets</b>		
Cash and cash equivalents	767	1,506
Trade receivables	362	403
	1,129	1,909
<b>Financial liabilities</b>		
Trade payables	(305)	(267)
VAT payable	(1)	(52)
Other taxation, social security and pension contributions	(122)	(131)
	(428)	(450)
<b>Total</b>	<b>701</b>	<b>1,459</b>

### 16 Contingent liabilities

There were no contingent liabilities at 31 March 2023.

### 17 Other Financial Commitments

At 31 March 2023 UKAD held a contract with Kings College London that requires a commitment to a minimum number of This contract runs until 31 March 2026. The financial commitment as at 31 March is shown below

	As at 31 Mar 2023 £'000	As at 31 Mar 2022 £'000
<b>Financial Commitments</b>		
Less than one year	599	585
One to five years	1,876	2,475
More than five years	0	0
<b>Total</b>	<b>2,475</b>	<b>3,060</b>

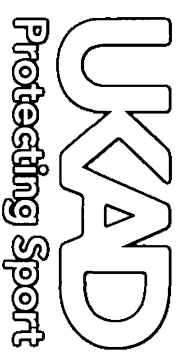
In FY21-22 this contract was not identified as a financial commitment so was not disclosed in the prior year financial statements. This has now been corrected and the commitment as at 31 March 2022 has been disclosed in the table above.

## Notes to the Financial Statements *continued*

### **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.



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