

**UK Anti-Doping Ltd**  
**Annual Report and Accounts**  
**2021/22**





# **United Kingdom Anti-Doping Limited Annual Report and Accounts 2021/22**

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# Contents

## Performance Report – Overview

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Foreword by the Chair, Trevor Pearce CBE QPM and Chief Executive, Jane Rumble .....	3
Strategic Report .....	14

## Performance Report – Performance Analysis

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How Performance is Measured and Monitored.....	16
Sustainability .....	17
Financial Performance .....	17

## Accountability Report

---

Corporate Governance Report.....	20
Directors Report for the Year Ended 31 March 2022 .....	20
Statement of Directors and Accounting Officer’s Responsibilities .....	22
Governance Statement .....	24
Remuneration and Staff Report.....	30
Parliamentary Accountability and Audit Report .....	37

## Certificate and Report of the Comptroller and Auditor General

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Certificate and Report of the Comptroller and Auditor General.....	38
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## Financial Statements

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Statement of Comprehensive Net Expenditure .....	43
Statement of Financial Position .....	44
Statement of Changes in Taxpayers’ Equity .....	45
Statement of Cash Flows .....	46
Notes to the Financial Statements .....	47

## The Team

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### Board

Trevor Pearce CBE QPM.....	Chair
Dr Frances Akor.....	Member
Pippa Britton .....	Senior Independent Director and Vice-Chair
Mark Foster .....	(from 15 July 2021) Member
Nicholas Griffin QC .....	Member
Professor Nicola Phillips OBE.....	Member
Dr Claire-Marie Roberts.....	Member
Sarah Winckless MBE .....	Member
Suman Ziaullah .....	(from 15 July 2021) Member

### Executive

Jane Rumble.....	(from 21 March 2022) Chief Executive
Nicole Sapstead.....	(to 27 August 2021) Chief Executive
Philip Bunt* .....	Chief Operating Officer
Nisha Dutt .....	(from 2 August 2021) Director of Legal and Regulatory Affairs
Matthew Johnson.....	(to 30 July 2021) Director of Legal and Regulatory Affairs
Tony Josiah.....	(from 23 August 2021) Interim Director of Strategy and Education
Pat Myhill* .....	Director of Operations
Emily Robinson** .....	(to 14 January 2022) Director of Strategy and Education
Gareth Wellings.....	(to 29 July 2022) Director of Finance

\* Philip Bunt was appointed as Interim Accounting Officer from 17 January 2022 to 20 March 2022 and Philip Bunt and Pat Myhill were appointed as Acting Joint Chief Executives from 15 January 2022 to 20 March 2022

\*\* Emily Robinson was appointed as Interim Accounting Officer from 23 August 2021 to 14 January 2022 and Interim Chief Executive from 28 August 2021 to 14 January 2022

# Performance Report – Overview

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

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On behalf of UK Anti-Doping (UKAD) it is a pleasure to share our Annual Report and Accounts 2021/22.

UKAD welcomed the return of live sport as the effects of the global coronavirus pandemic eased across the world. We continued in our mission to protect sport from doping cheats and our remit to test, investigate and educate to achieve our clean sport vision.

We watched in awe as athletes and para-athletes once again competed at the highest level. UKAD successfully implemented two pre-Games testing programmes for Tokyo 2020 Summer and Beijing 2022 Winter Olympic and Paralympic Games. Our Education team delivered mandatory pre-Games clean sport education on time. This prepares competing athletes with the knowledge on testing procedures, risks of supplement use and the importance of checking medications to protect the integrity of their sport.

During the Beijing 2022 Games, Olympic skeleton competitor and Athlete Commission member Laura Deas was an anti-doping ambassador, and our British athlete anti-doping voice was further strengthened as we welcomed wheelchair basketball player Jude Hamer and retired Rugby Union player Christian Day to the Athlete Commission.

The Testing team successfully implemented a risk-based and intelligence-led testing programme across all four home nations, doubling the number of tests conducted compared to the previous pandemic year. Embedding an “education first” principle is one of our top priorities. The team delivered clean sport education to athletes and athlete support personnel on an even larger scale than last year and launched Clean Sport Hub, our new online platform to bring about greater accountability and understanding about anti-doping in sport. Our Intelligence and Investigations team and Communications team collaborated to launch phase two of Protect Your Sport, with more direct messaging to advocate the ways an athlete, coach or anyone with a suspicion that something’s not right can speak out, in confidence.

With the Government’s publication of the new National UK Anti-Doping Policy, implementation commenced, including the launch of UKAD’s Assurance Framework in April 2021. This infrastructure for National Governing Bodies (NGBs) enables them to demonstrate, with evidence, their compliance with their responsibilities set out in the Policy. Throughout the year, the Assurance team supported NGBs from across the UK to meet their obligations through workshops, resources, and support calls.

In our newest area of delivery, our dedicated Insight and Innovation team commissioned research into the effectiveness of our athlete and support personnel education programmes and coordinated our activity towards implementing a quicker, less intrusive sample collection method, known as dried blood spot testing. Other research priorities include establishing methods for assessing the prevalence of doping in the UK to assist in benchmarking our efforts in the pursuit of clean sport.

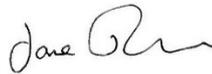
UKAD's delivery relies on the hard work of our staff and workforce in the field. The basis of our People Strategy is fairness, understanding and valuing people and our work. As the COVID-19 restrictions were relaxed we moved into our new head office at SportPark, Loughborough University campus, and our London branch in Croydon. This gradual return to meeting face to face enabled collaboration across the organisation to grow again. A sharper focus on equality, diversity, and inclusion with strong engagement by everyone enabled us to act on the recognition that a more diverse talent pool will build a stronger organisation. By using a blind recruitment method, we have removed any possible bias. The system helps us to ensure that during the shortlisting stage we are able to judge applicants only on their answers to the questions we ask. Data that could identify anything around protected characteristics such as gender or race is removed from the process. We welcome applicants from all education levels that have the necessary skill set and experience. We have removed holding a degree as a necessary requirement for certain posts.

This year there were some changes in the senior management team, which culminated in the arrival of Jane Rumble joining us as CEO at the end of the financial year. The organisation would like to thank Emily Robinson, Pat Myhill and Philip Bunt for guiding and supporting the staff team prior to Jane's arrival.

As we look ahead, we are commencing our pre-Games testing and education programmes for the 2022 Commonwealth Games and have further ambitious research and innovation plans. In addition, as part of the levelling up agenda and to be more geographically diverse, our larger head office is under construction at SportPark in Loughborough and we look forward to moving in by March 2023. We hope you find the 2021/22 Annual Report and Accounts insightful and representative of our work, as we continue to protect clean sport for all.



Trevor Pearce CBE QPM  
Chair, UKAD



Jane Rumble  
Chief Executive, UKAD

## Testing

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Tested in **22**  
countries (incl. UK)



**10,651** tests  
(where a test is an individual  
sample or not collected test)



Testing across **43**  
sports

**78%** ←  
out-of-competition  
testing



← **22%**  
in-competition  
testing

The Testing team delivered a successful risk-based and intelligence-led testing programme, returning to pre-pandemic levels where double the number of tests (over 10,000) were delivered in comparison to the previous year. This was a milestone achievement as the team continued to manage and ensure the programme was delivered safely and in line with government COVID-19 guidance across all four home nations. We tested across 43 sports, an increase from last year's 40 sports and we co-ordinated testing in 22 countries compared to 23 in 2020/21. Out-of-competition testing remained the core focus of the programme, comprising 78% of all tests conducted, compared to 22% completed in-competition. Whereabouts support continued for our National Registered Testing Pool and the Domestic Testing Pool ensuring that the athletes and sports were supported with their whereabouts requirements throughout the year.

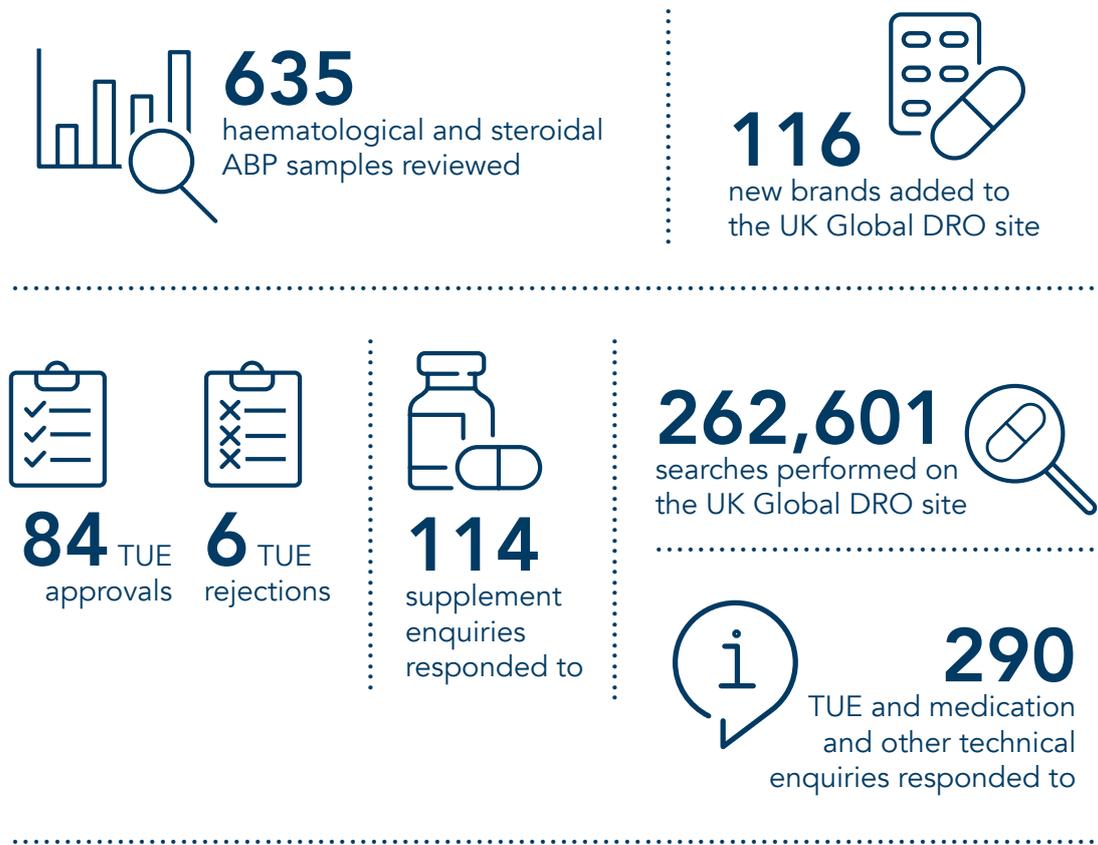
The testing and sporting year was unique with both a Summer and Winter Olympic and Paralympic Games taking place. The team successfully delivered two pre-Games testing programmes as well as starting the pre-Games testing programme for the Commonwealth Games. We were also proud to have a number of staff and Doping Control Officers (DCOs) working at the Tokyo Olympic and Paralympic Games.

2021/2022 was also the year that we celebrated a milestone achievement of 100,000 samples collected since UKAD's inception.

Finally, our workforce of approximately 200 Doping Control Personnel (DCP) continue to be integral to the successful and effective delivery of the testing programme, ensuring that procedures are completed correctly but also in accordance with the COVID-19 requirements. The team ensured that all our DCOs were reaccredited, and we had 22 DCOs attend and pass the ITA iDCO course.

## Science and Medicine

(All statistics shown cover the period between 1 January 2021 – 31 December 2021)



The World Anti-Doping Agency (WADA) announced major changes to the 2022 Prohibited List this year, including the prohibition of local glucocorticoid injections in-competition from 1 January 2022. In response, the Science and Medicine team delivered several presentations to key stakeholders on the changes to the List and developed a new Therapeutic Use Exemption (TUE) policy on glucocorticoids which sets out guidance for how athletes and doctors should comply with the new regulations going forwards. Following the addition of Article 4.3 to the 2021 International Standard for Therapeutic Use Exemptions (ISTUE), the team established a TUE Fairness Review Panel. This new panel was created to consider athlete requests for a 'fairness' TUE. During 2021 the Panel reviewed two applications submitted on the grounds of fairness. The team also worked with the Global DRO Partners on the development of a new user interface. This was deployed in October 2021 to make the search results page clearer for athletes and support personnel when checking the anti-doping status of medicines. During the 2021 Tokyo Olympic Games, the team supported the International Testing Agency's testing programme by expediting the review of Athlete Biological Passport blood samples.

In 2021 there were 262,601 searches performed on the UK Global Drug Reference Online (DRO) site and 116 new brands added, compared to 217,620 and 129 respectively for 2020. We responded to 290 TUE and medication enquiries in 2021 compared to 212 in 2020. There were 84 TUE approvals in 2021 compared to 74 in 2020 and 6 TUE rejections compared to 8 in 2020.

## Intelligence and Investigations

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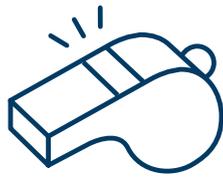
# 678

incident Reports  
Received



# 50%

of ADRVs published by UKAD  
between April 2021 and March 2022  
were Intelligence-Led



# 23

disruption actions  
taken by the I&I team

In 2021/22 we received 678 incident reports and conducted 23 disruptions compared to 765 incident reports and 11 disruptions in 2020/21. The team introduced a new information reporting regime in favour of more qualitative information rather than quantitative, leading to a decrease in incident reports. Furthermore, the team worked hard to regain pre-pandemic disruption levels.

Working with the Communications team, our Intelligence and Investigations team launched Phase Two of our Protect Your Sport campaign with greater direct messaging and advertising to advocate the ways an athlete, coach or anyone with a suspicion that something is not right can speak out, in confidence. It is vitally important that information is provided to UKAD from those within and beyond sport, and the number of published intelligence-led anti-doping rule violations (ADRVs) increased even more this year to 50% from 43% in 2020/21.

A circular icon containing the text "1st" in a bold, sans-serif font.

The first case in which an athlete successfully completed a Substances of Abuse treatment programme in order to receive a reduced sanction under the Substance of Abuse provisions (introduced as part of the 2021 World Anti-Doping Code)



**7** ADRV  
decisions published

The Case Management team met the challenges posed by the COVID-19 pandemic by continuing to work remotely and conduct virtual hearings before the independent National Anti-Doping Panel. Seven decisions were published, each confirming the commission of ADRVs and bans from sport. This number is lower than in previous years, partly due to the ongoing disruption to sport caused by the COVID-19 pandemic. We also saw the first case in which an athlete successfully completed a Substances of Abuse treatment programme in order to receive a reduced sanction under the Substance of Abuse provisions (introduced as part of the 2021 World Anti-Doping Code). The team also continued to provide legal support to the wider organisation, in addition to responding to 30 Freedom of Information (FOI) requests compared to 35 in 2020/21.

## Assurance

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



**152** newly nominated Board Anti-Doping Leads at NGBs



**228** 1-1 support meetings



**2,559** NGB requirements with evidence approved by UKAD

The Assurance team started the year by launching the new UK National Anti-Doping Policy and its accompanying Assurance Framework. The Policy sets out the roles and responsibilities of several organisations in the UK. The Assurance Framework outlines a number of mandatory requirements and provides NGBs with clear instructions on how these requirements can be met. Since its launch, the Assurance team supported NGBs from across the UK to gain compliance with the new requirements through workshops, resources, and support calls, and received positive feedback from a number of NGBs. This work has greatly increased our stakeholder engagement with NGBs and we envisage maintaining long term relationships with them.

## Education and Athlete Support

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**275**

Clean Sport  
workshops



**1,374**

completions of  
Coach Clean



**305**

hours of clean sport  
education delivered



**3,222**

completions of the  
Clean Sport Advisor  
course

Embedding an “education first” principle is one of our top priorities. This year, the Education team delivered 275 clean sport workshops across 71 different sports. This equated to 305 hours of clean sport education delivered to a total of 2,975 participants. In addition, through our educator development, we facilitated 10 educator courses adding a further 61 educators, compared to 45 in 2020/21, to a total pool of 277 across a variety of organisations.

Youth development education included our Get Set programme, a clean sport start line for 7-16 year olds, and our University Clean Sport Accreditation scheme with four universities at the Elite stage, four Accredited and an additional 15 institutions working at the Implementation Phase. After an in-depth review, the scheme will be re-launched ready for the 2022-23 academic year.

We launched our new Clean Sport Hub enabling easy access to tailored courses for athletes, coaches, parents, support staff and anyone who is interested in clean sport. An outstanding 4,908 new users have registered, with 3,222 completions of the Clean Sport Advisor course compared to 3,978 last year and 1,374 completions of Coach Clean, a significant increase from 682 last year.

All pre-Games education for Tokyo and Beijing was delivered on time and designed to positively influence behaviour. Each British athlete who completed their ‘100% me’ clean sport education received our anti-doping mascot ‘Squeaky’, a symbol of an athlete’s commitment to clean sport.

## Communications

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Clean Sport Week 2021  
news and social media reach

**36.3** million



**324,432**

webpage views

**95,032**

webpage users

**991**



UKAD related news articles



UKAD's Social Media

Combined reach **1.39** million

Combined impressions **2.43** million

The Communications team promotes clean sport through press, social media and website channels. We worked across several in-house teams to support their core functions including the Prohibited List, the Clean Sport Hub and education courses. The team provided PR templates to advocate good news stories from NGBs regarding the Assurance Framework and worked with the Intelligence and Investigations team to deliver phase 2 of our Protect Your Sport campaign.

As part of our pre-Games activity, we rebranded our Squeaky mascot. The rubber duck was brought to life in a series of animations and social media graphics for both Tokyo 2020 and Beijing 2022. In addition, Olympic skeleton competitor and Athlete Commission member, Laura Deas, showcased Squeaky enjoying the Games. Along with Laura, other Athlete Commission members have been busy advocating clean sport across our external channels.

The UKAD website users decreased to 95,032 compared to 125,585 in 2020/21. However, the number of UKAD mentions in the media increased to 991 compared to 813 in 2020/21 and the success of Clean Sport Week, our annual awareness week was evident with news and social media reach at 36.3 million compared to 16.7 million in 2020/21.

Our social media statistics slightly decreased with combined social media reach (Twitter, Instagram, LinkedIn and Facebook) recorded at 1.4 million and our combined social media impressions (Twitter, Instagram, LinkedIn and Facebook) at 2.43 million in 2021/22. However, we are delighted with this continued high level of engagement.

## International and Stakeholder Relations

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Worked directly with

**29** countries



UKAD staff sat on **23**  
international anti-doping groups,  
committees and forums



**1,649**  
subscribers to UKAD's bi-monthly  
stakeholder e-newsletter

As international travel continued to be limited, staff were able to engage virtually with staff in other National Anti-Doping Organisations (NADOs) around the world through UKAD's international consultancy programme and collaboration with WADA and the Council of Europe. The Athlete Commission, which provides feedback, advice and critical challenge to the UKAD Board, welcomed wheelchair basketball player Jude Hamer and retired Rugby Union player Christian Day to further strengthen the British athlete voice in anti-doping. Subscribers to our bi-monthly stakeholder newsletter increased to 1,649, an increase from 1,472 in 2020/21.

## Insight and Innovation

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Collaborated with **26**  
 researchers across **16** UK  
 universities on new research  
 projects or proposals



Collaborated with **12**  
 researchers and practitioners across  
**6** international universities or  
 NADOs on new research projects  
 or proposals



**800** Insight and  
 Innovation website page  
 views since September 2021

Our new dedicated Insight and Innovation team seeks knowledge from the latest research to inform how UKAD responds to emerging threats and examines new approaches towards enhancing our operations. One of the team's first activities was the publication of UKAD's research priorities. These were promoted at external events such as the iNADO webinar on 'Best Practices in Social and Scientific Research' in July 2021 and during UKAD's Clean Sport at the Front Line event in September 2021.

The team worked across several projects linked with these priorities, including research into evaluating our athlete and support personnel education programmes and co-ordinating our activity towards implementing a quicker, less intrusive sample collection method, known as dried blood spot testing.

# Strategic Report

## Strategic Report for the Year Ended 31 March 2022

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### Strategic Objectives

UKAD is the UK's NADO. It is responsible for ensuring sports bodies in the UK comply with the National Anti-Doping Policy. The strategic objectives in place for 2021/22 were:

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

### Review of the Business

UKAD receives Grant-in-Aid (GIA) from the Department for Digital, 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 Digital, 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 2021/22.

### Results

The net expenditure for the period was £10,187k (2020/21: £9,381k). 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 2022 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. Baseline financing has been confirmed from April 2022. UKAD has not received any indications from DCMS that financing will be withdrawn. 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 2022 shows that UKAD had an overall net liability of £6,683k (2020/21: £8,089k). 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 2022. The liability has decreased because of changes in financial assumptions prescribed by IAS19. The triennial valuation by the actuary as at 31 March 2019 confirmed that there are no current requirements to increase the 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. UKAD seeks to ensure that the requirements of health and safety legislation are met in the workplace.

By order of the Board



Trevor Pearce  
Chair  
7 December 2022



Jane Rumble  
Chief Executive and Accounting Officer  
7 December 2022

# Performance Report – Performance Analysis

## How Performance is Measured and Monitored

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

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

The Ministerial Priorities which include the KPIs set out below, were in place for 2021/22.

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. WADA undertook an audit of UKAD during the year and the conclusions were very complimentary, demonstrating full compliance, with only minor recommendations. All of these have been implemented.
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. As the COVID-19 restrictions eased the volume of testing which was carried out returned to historical levels.
Deliver effective anti-doping education programmes	Fully met. During the year UKAD continued to deliver its programme online. Ahead of the Tokyo Olympic and Paralympic Games UKAD resumed its education programme to ensure that all long-listed athletes were covered. Using the Clean Sport Hub platform UKAD prepared and launched a new Introduction to Clean Sport eLearning course.
Investigate and prosecute anti-doping rule violations	Fully met. UKAD continued to conduct thorough investigations into potential ADRVs and ensure cases were presented fairly at hearings.
Offer commercial testing services and consultancy	Fully met. During the year UKAD continued to provide testing services under contracts with NGBs. UKAD also bid for and secured the contract to act as the Sample Collection Authority at the Birmingham 2022 Commonwealth Games. UKAD will also act as the Sample Collection Authority for the Rugby League World Cup.

## Sustainability

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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. Because it has fewer than 250 full-time equivalent staff, UKAD is exempt from preparing a full sustainability report.

In line with the government's programme to move public service roles out of London and the South East, UKAD began its relocation to the Loughborough University campus. It has agreed to take space in the fourth pavilion at SportPark which has been designed to Passivhaus standards and this will lead to a significant reduction in energy consumption for heating, cooling and ventilation.

## Financial Performance

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### Summary of Results

UKAD had net expenditure for the year of £10,187k (2020/21: £9,381k). 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.

### 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 2021/22 came to £2,406k (2020/21: £1,233k). UKAD received no furlough grant income from HMRC in 2021/22 (2020/21: £380k).

### COVID-19 impact

2021/22 saw an increase of contracted testing from the reduced levels in 2020/21, which were impacted by the pandemic, with commercial testing income increasing to £2,273k (2020/21: £1,161k).

UKAD incurred additional expenditure as a direct result of operational changes to adapt to the pandemic, with £47k incurred in 2021/22 (2020/21: £121k). The additional expenditure related to the provision of equipment to enable staff to work from home, provision of PPE equipment for DCP, training on revised testing procedures, and COVID-19 testing of DCP. UKAD was able to recharge commercial customers for some of the costs incurred, with £19k invoiced to contracted customers (2020/21: £23k). This income was recognised as testing income in both 2021/22 and 2020/21.

In 2021/22 UKAD incurred no expenditure relating to furlough costs (2020/21: £452k) and received no furlough grant income (2020/21: £380k).

### 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 (2020/21: £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 £83k (2020/21: £261k) on non-current assets during the year. These additions included IT software, fixtures, fittings, and IT equipment.

## Future Non-Current Asset Investment

In 2022/23 UKAD expects to move its Loughborough office to SportPark4 and anticipates spend on non-current assets for IT equipment, fixtures, and fittings.

## Trade and other payables

Trade and other payables totalled £1,637k as at 31 March 2022 (2020/21: £1,944k). The decrease is primarily due to the accrued liability for the ex-gratia settlement to the Government Property Agency (GPA) recognised at 31 March 2021 which was paid in 2021/22.

## 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 £2,095k (2020/21: £1,519k)
- £2,206k (2020/21: £1,236k) spent on the direct costs of the athlete testing programme and a further £540k on the related staff costs – a total of £2,746k (2020/21: £1,784k). The costs of the athlete testing programme include the costs of DCP who collect samples for analysis
- £820k (2020/21: £779k) spent on the cost of the UK contribution to WADA
- £267k (2020/21: £246k) spent on the direct costs of the education programme and a further £334k on the related staff costs – a total of £601k (2020/21: £581k). 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
- £87k (2020/21: £71k) spent on the direct costs of the Intelligence and Investigations programme and a further £383k on the related staff costs – a total of £470k (2020/21: £450k).

## Future Financial Risks

There are financial risks regarding the collection of our commercial income but no provision for bad debts was required (2020/21: £nil). It is not expected the level of testing income in 2022/23 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	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
<b>Salaries, social security and pension contributions</b>	3,018	3,531	3,998	4,027	4,142	4,242	4,369
<b>Net pension cost</b>	660	796	940	682	1,559	*	*
<b>Total staff cost</b>	3,678	4,327	4,938	4,709	5,701	4,242	4,369
<b>Other expenditure</b>	6,499	7,765	7,499	5,837	6,668	8,265	7,222
<b>Depreciation &amp; amortisation</b>	73	76	382	441	220	243	333
<b>Finance charge</b>	-	-	12	7	4	3	16
<b>Total operating expenditure</b>	10,250	12,168	12,831	10,994	12,593	12,753	11,940

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



Jane Rumble  
 Chief Executive and Accounting Officer  
 7 December 2022

# Accountability Report – Corporate Governance

## Directors Report for the Year Ended 31 March 2022

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The Directors present their report and financial statements for the year ended 31 March 2022, 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

The relaxation of the final COVID-19 restrictions since the end of the reporting period has enabled UKAD to return to a more normal operating model. Actions have been taken to ensure that the budget remains in balance and the cashflow is secure. UKAD will continue to ensure that a comprehensive antidoping programme is in place in the UK and implement our programmes ahead of and during the Birmingham 2022 Commonwealth Games and Rugby League World Cup. UKAD will continue 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. 81 per cent (2020/21: 73 per cent) 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. The decrease during the year in the pension scheme net liabilities 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 four males and five females. One Board member is a wheelchair user, 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 2021/22 or prior years and has made no such report to the Information Commissioner's office.

**Auditors**

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

By order of the Board

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

Trevor Pearce  
Chair  
7 December 2022

# Accountability Report – Corporate Governance

## 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 I 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 his/her knowledge there is no information relevant to the audit of which the auditor is unaware. Each of the Directors also confirms that he/she has taken all necessary steps to ensure that he/she is 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.

A handwritten signature in black ink, appearing to read 'Jane Rumble'.

Jane Rumble  
Chief Executive and Accounting Officer  
7 December 2022

A handwritten signature in black ink, appearing to read 'Trevor Pearce'.

Trevor Pearce  
Chair, on behalf of the UKAD Board  
7 December 2022

# Accountability Report – Corporate Governance

## 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 2021 to 31 March 2022 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 Digital, 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 2021/22. The work of the Board is supported by two committees: (1) Audit and Risk and (2) Remuneration and Human Resources. The remit of the Audit and Risk Committee covers the oversight of audit, financial and risk management. This committee met five times during 2021/22. This Governance Statement was reviewed by the Audit and Risk Committee at its meeting in May 2022. The Remuneration and Human Resources 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 in 2021/22.

In addition, the Board has established two commissions. The Athlete Commission, chaired by one of the Board members, met three times in 2021/22. 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 once in 2021/22. 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. UKAD has appointed a Research and Innovation Lead to support delivery of this commission's objectives.

During the year the Board reviewed the terms of reference for the committees and commissions. These were approved subject to minor amendments and 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; human resources; 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 Code

Following the externally facilitated effectiveness review which concluded in November 2019, this year the Board undertook a self-assessment. 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 2022 the Board reviewed its compliance with the UK Corporate Governance Code issued by the Financial Reporting Council. The Board concluded that it is compliant with the principles of this Code.

### 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 Agreement 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					Remuneration and Human Resources Committee		
	May 2021	Aug 2021	Nov 2021	Feb 2022	May 2021	June 2021	July 2021	Oct 2021	Feb 2022	June 2021	Oct 2021	Feb 2022
Trevor Pearce	√	√	√	√	#	#	x	#	#	#	#	#
Frances Akor	√	√	√	√	x	√	√	√	x	-	-	-
Pippa Britton	√	√	√	√	√	√	√	√	√	-	-	-
Mark Foster	-	√	√	√	-	-	-	x	√	-	-	-
Nicholas Griffin	x	√	√	√	-	-	-	-	-	√	√	√
Nicola Phillips	√	x	√	√	√	√	x	√	√	-	-	-
Claire-Marie Roberts	√	√	√	√	-	-	-	-	-	√	√	√
Sarah Winckless	√	√	x	√	-	-	-	-	-	√	√	√
Suman Ziaullah	-	√	√	√	-	-	-	-	-	-	√	√
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.

## Board Members' Company Directorships and Significant Interests

Name	Entity	Role
<b>Trevor Pearce</b>	Gambling Commission	Commissioner
<b>Frances Akor</b>	None	-
<b>Pippa Britton</b>	Sport Wales International Rugby League International Paralympic Committee British Paralympic Association	Vice-Chair Chair, Wheelchair Advisory Group Anti-Doping Panel Member Board Member
<b>Mark Foster</b>	Rugby Football League	Chief Commercial Officer
<b>Nicholas Griffin</b>	QEB Hollis Whiteman	Self-employed Barrister
<b>Nicola Phillips</b>	Commonwealth Games Wales  Welsh Rugby Players Association British Olympic Association  Association of Chartered Physiotherapists in Sport & Exercise Medicine	Board Member Chef de Mission Team Wales  Non-executive Advisory Board Member Head of Team GB Preparation Camp Tokyo 2020 (postponed to 2021)  Life Member
<b>Claire-Marie Roberts</b>	Premier League Nike	Head of Coach Development & Insight Special Advisor (Women in Sport)
<b>Sarah Winckless</b>	British Rowing Henley Royal Regatta Henley Royal Regatta Charitable Trust Henley Rowing Club	Member / Umpire Director Trustee Member
<b>Suman Ziaullah</b>	Old Albanians' Rugby Club Wheatfields Junior School	Volunteer Coach 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 regularly managed 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 actively managed and annually reviewing 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 2021/22. 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:

- Inability to collect and develop appropriate intelligence relating to doping
- Material damage occurs to UKAD's reputation
- Multi-site locations negatively affect the ability to carry out operations
- Loss of actual or perceived independence of decision making relating to core operational function
- Funding does not match obligations under the National Anti-Doping Policy

The senior management team, risk managers and independent risk function review the risk registers on a monthly basis 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 business resilience, cyber-security and cyber-fraud, core financial systems, education and prevention, protect your sport and operational 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 68% (2020/21: 95%) 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 17 recommendations, none of which they considered urgent.

### **Significant Internal Control Issues**

My review of the effectiveness of the internal control system shows that in 2021/22 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**

UKAD 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.

### **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.

### **Accounting Officer's Conclusion**

As the new Accounting Officer, taking on the role shortly before the year-end I have gained assurance over the contents of the Governance Statement through conversations with the former Accounting Officers. I have also gained assurance from the Audit and Risk Committee, who served throughout the period. Based on this and my conversations with other Officers at UKAD, I am satisfied that the above is a fair reflection of the governance arrangements in place at UKAD in 2021/22 and to the date the accounts were signed.



Jane Rumble  
Chief Executive and Accounting Officer  
7 December 2022

# Accountability Report – Remuneration and Staff Report

## Remuneration Policy and Committee

The members of the Remuneration and Human Resources Committee were appointed by the Board.

The role and responsibilities of the Remuneration and Human Resources 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 2022, the members of the Remuneration and Human Resources Committee were Sarah Winckless (Chair), Claire-Marie Roberts and Nicholas Griffin. With effect from September 2021, Suman Ziaullah 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 2021/22	Salary/Fees £'000 2020/21
Trevor Pearce *	30-35	20-25
Frances Akor	5-10	5-10
Pippa Britton	5-10	5-10
Mark Foster	0-5	-
Nicholas Griffin *	5-10	0-5
Nicola Phillips	5-10	5-10
Claire-Marie Roberts	5-10	5-10
Sarah Winckless	5-10	5-10
Suman Ziaullah	0-5	-

\* Voluntary reduction in remuneration for 2020/21

### Contract Information (subject to audit)

Name	Date of (re-) Appointment	Length of Contract	Unexpired Term at 31 March 2022	Notice Period
Trevor Pearce *	23 February 2021	4 years	2 years 11 months	3 months
Frances Akor *	1 October 2021	4 years	3 years 6 months	3 months
Pippa Britton **	23 March 2019	3 years	6 months	3 months
Mark Foster	15 July 2021	4 years	3 years 3 months	3 months
Nicholas Griffin ***	1 October 2020	3 years	1 years 6 months	3 months

Name	Date of (re-) Appointment	Length of Contract	Unexpired Term at 31 March 2022	Notice Period
Nicola Phillips *	1 October 2021	4 years	3 years 6 months	3 months
Claire-Marie Roberts ***	1 October 2020	3 years	1 years 6 months	3 months
Sarah Winckless **	23 March 2019	3 years	6 months	3 months
Suman Ziaullah	15 July 2021	4 years	3 years 3 months	3 months

\* Reappointed for a second four-year term, \*\* Term extended for up to 6 months whilst new member appointments are finalised, \*\*\* 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 2021/22 (2020/21: £nil). Tax on Board Members' expenses of £2k (2020/21: £1k) was paid by UKAD. There were none received or receivable by the Chief Executive or the Directors Team in 2021/22 (2020/21: £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)	Total
<b>2021/22</b>				
Philip Bunt <sup>i</sup>	80-85	0-5	22	105-110
Nisha Dutt <sup>ii</sup>	65-70	0-5	27	90-95
Matthew Johnson <sup>iii</sup>	40-45	0-5	6	45-50
Tony Josiah <sup>iv</sup>	45-50	0-5	92	140-145
Pat Myhill	95-100	0-5	23	125-130
Emily Robinson <sup>v</sup>	70-75	0-5	19	90-95
Jane Rumble <sup>vi</sup>	0-5	-	-	0-5
Nicole Sapstead <sup>vii</sup>	45-50	0-5	8	55-60
Gareth Wellings	95-100	0-5	26	125-130
<b>2020/21</b>				
Philip Bunt <sup>viii</sup>	70-75	0-5	26	100-105
Matthew Johnson	105-110	5-10	36	145-150
Pat Myhill	90-95	5-10	33	125-130

£'000	Salary and allowances	Performance Related Pay	Pension Benefits (to nearest £1k)	Total
Emily Robinson <sup>ix</sup>	75-80	0-5	26	105-110
Nicole Sapstead	110-115	5-10	42	160-165
Gareth Wellings <sup>x</sup>	90-95	0-5	31	120-125

<sup>i</sup> FTE of 0.81, FTE of 1.0 from 17 January 2022 to 18 March 2022, FTE 95-100, <sup>ii</sup> appointed on 2 August 2021, FYE 90-95, <sup>iii</sup> in post to 30 July 2021, FYE 100-105, <sup>iv</sup> appointed on 23 August 2021, FYE 75-80, <sup>v</sup> in post to 14 January 2022, FYE 70-75 as a Director and FYE 105-110 as acting AO, <sup>vi</sup> appointed on 21 March 2022, FYE 120-125, <sup>vii</sup> in post to 27 August 2021, FYE 105-110 <sup>viii</sup> FTE of 0.81, FTE 90-95 <sup>ix</sup> FTE of 0.83, FYE 90-95, <sup>x</sup> FTE from 22 June 2020 to 28 August 2020 of 0.9, FTE 90-95.

## 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 up to 7 per cent of salary subject to the achievement of specific targets. These targets and the attainment of them are determined by the Remuneration and Human Resources Committee.

## Pension Benefits

The Chief Executive and Directors Team are members of the Local Government Pension Scheme (LGPS), a tax-approved 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 2022.

### 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 2022	CETV as at 31 March 2021	Real Increase in CETV
<b>2021/22</b>							
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	2.5-5.0	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

£'000	Real Increase in Pension	Real Increase in Lump Sum	Value of Accrued Pension	Value of Accrued Lump Sum	CETV as at 31 March 2021	CETV as at 31 March 2020	Real Increase in CETV
<b>2020/21</b>							
<b>Philip Bunt</b>	0-2.5	-	10-15	-	214	180	26
<b>Matthew Johnson</b>	0-2.5	-	5-10	-	106	76	18
<b>Pat Myhill</b>	0-2.5	-	10-15	-	204	168	25
<b>Emily Robinson</b>	0-2.5	-	5-10	-	61	45	9
<b>Nicole Sapstead</b>	2.5-5.0	0-2.5	30-35	10-15	405	365	25
<b>Gareth Wellings</b>	0-2.5	-	5-10	-	90	66	15

Accrued pension represents the amount payable to the Chief Executive and Directors Team if they had left on 31 March 2022. 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)

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 63 people on full-time permanent contracts, five on part-time permanent contracts, seven on full-time fixed-term contracts and one on a part-time fixed term contract. By the end of 2021/22 there were 63 people on full-time permanent contracts, six on part-time permanent contracts, eight on full-time fixed-term contracts and three on part-time fixed term contracts. Some 20 staff came across from UK Sport to UKAD under the TUPE regulations in 2009/10, of whom four remain in UKAD's employment. UKAD is organised into four directorates – Business Services, Legal and Regulatory Affairs, Operations, and Strategy and Education. Finance and Quality, which was previously a separate directorate, was combined

with Business Services during the year. There were 117 days (2020/21: 57 days) lost due to sickness absence during the year, equivalent to 1.46 days per person (2020/21: 0.8 days per person). There were two voluntary exit packages during the year. Both payments were less than £10k (2020/21: nil). Staff turnover was 25% for 2021/22 (2020/21: 11%).

### Staff Costs

£'000	Directly employed	Agency workers	Total 2021/22	Total 2020/21
Wages and salaries	3,292	120	3,412	3,299
Social Security costs	358	-	358	358
Net pension cost	1,559	-	1,559	682
Pension contributions	372	-	372	370
<b>Total</b>	<b>5,581</b>	<b>120</b>	<b>5,701</b>	<b>4,709</b>

### Average Number of Staff Full Time Equivalent

	Permanent Contracts	Fixed Term Contracts	Total 2021/22	Total 2020/21
Directly employed	68	8	76	77
Agency workers	-	2	2	2
<b>Total</b>	<b>68</b>	<b>10</b>	<b>78</b>	<b>79</b>

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

UKAD spent £120k (2020/21: £29k) on agency workers and £18k (2020/21: £39k) on consultancy. The increase in agency worker spend in 2021/22 was to cover open vacancies throughout the year. There were no off-payroll engagements.

### Fair Pay Disclosures

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

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

Year	25th percentile pay ratio	Median pay ratio	75th percentile pay ratio
<b>2021/22</b>	4.4:1	3.7:1	2.8:1
<b>2020/21</b>	3.8:1	3.0:1	2.2:1

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>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
<b>2020/21</b>			
Total pay and benefits	30,868	38,979	52,264
Salary component of total pay and benefits	28,372	35,728	48,964

The banded remuneration of the highest paid member of staff was £130k-135k (2020/21: £115k-120k). This was 3.7 times (2020/21: 3.0 times) the median remuneration of the workforce, which was £36,152 (2020/21: £38,979).

The change in ratio is a result of the median remuneration reducing and the highest paid member salary increasing.

Remuneration ranged from £22k to £131k (2020/21: £23k to £119k).

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 an increase of 18% on the remuneration paid to the highest paid member of staff (2020/21: 0%). The increase in remuneration was a result of a change of staff.

No performance related pay or bonuses were paid to the highest member of staff during the period, (2020/21: 10% decrease). This is due to the member of staff joining part way through the year and not being eligible for any performance related pay or bonuses for the period.

Compared to the previous reporting period, there was an average decrease of 1% on the remuneration paid to employees (excluding the highest paid member of staff) (2020/21: 4% increase). This is a result of more positions being recruited in Loughborough where staff grades have been adjusted due to previous London weighting.

There was an average decrease of 78% on performance related pay and bonuses paid to employees (excluding the highest paid member of staff) (2020/21: 57% increase). This was due to cost reductions as a result of reduced commercial income in 2020/21 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.**

## Gender Mix at the End of the Financial Year

Gender	Board	Senior Management	Other Staff
Males	4	4	37
Females	5	2	37

UKAD publishes its gender pay gap report on its website.

### 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 2022 UKAD had one employee 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 2021/22 (2020/21: £495k). During the year a payment of £6k was made to HMRC for employee National Insurance contributions which was treated as a claim waived.

For the financial year 2021/22, UKAD has nothing further to report in respect of the following:

- Losses;
- Fees and charges disclosures; and
- Remote contingent liabilities



Jane Rumble  
Chief Executive and Accounting Officer  
7 December 2022



Trevor Pearce  
Chair, on behalf of the UKAD Board  
7 December 2022

# 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 2022 under the Government Resources and Accounts Act 2000. The financial statements which comprise United Kingdom Anti-Doping Limited's:

- Statement of Financial Position as at 31 March 2022;
- 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 UK Adopted International Accounting Standards.

In my opinion the financial statements:

- give a true and fair view of the state of United Kingdom Anti-Doping Limited's affairs as at 31 March 2022 and of the 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 opinions

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I conducted my audit in accordance with International Standards on Auditing (ISAs) (UK), applicable law and Practice Note 10 *Audit of Financial Statements of Public Sector Entities in the United Kingdom*. 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 have also elected to apply the ethical standards relevant to listed entities. I am independent of 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

---

In auditing the financial statements, I have concluded that 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 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 information included in the Annual Report, but does not include the financial statements and my auditor's certificate and report thereon. The directors are responsible for the other information.

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

In connection with my audit of the financial statements, 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 Strategic Report and Directors Report has been prepared in accordance with applicable legal requirements; and
- the information given in the Strategic Report and Directors Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

## Matters on which I report by exception

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In the light of the knowledge and understanding of 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 and 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;

## Responsibilities of the directors for the financial statements

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

- the preparation of the financial statements in accordance with the applicable financial reporting framework and for being satisfied that they give a true and fair view;
- internal controls as directors determine are necessary to enable the preparation of financial statement to be free from material misstatement, whether due to fraud or error.
- assessing 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 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, we considered the following:

- the nature of the sector, control environment and operational performance including the design of United Kingdom Anti-Doping Limited's accounting policies and key performance indicators;
- Inquiring of management, United Kingdom Anti-Doping Limited's internal audit team and those charged with governance, including obtaining and reviewing supporting documentation relating to United Kingdom Anti-Doping Limited's policies and procedures relating to:
  - identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
  - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and
  - the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations including 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;
- discussing among the engagement team and involving relevant external specialists, including pensions specialists, 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 of controls.

I also obtained an understanding of United Kingdom Anti-Doping Limited's framework of authority as well as other legal and regulatory frameworks in which United Kingdom Anti-Doping Limited operates, focusing 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 the Companies Act 2006, Government Resources and Accounts Act 2000, Managing Public Money, the World Anti-Doping Code, employment law and tax legislation.

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

As a result of performing the above, the procedures I implemented to respond to identified risks included the following:

- reviewing 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;
- enquiring of management and the Audit and Risk Committee concerning actual and potential litigation and claims;
- reading and reviewing minutes of meetings of those charged with governance and the Board and internal audit reports;
- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

I also communicated relevant identified laws and regulations and potential fraud risks 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 income and expenditure reported in the financial statements have been applied to the purposes intended by Parliament and the financial transactions 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 that I identify during my audit.

### **Report**

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I have no observations to make on these financial statements.

**Gareth Davies**

**13 December 2022**

**Comptroller and Auditor General (Statutory Auditor)**

National Audit Office  
 157-197 Buckingham Palace Road  
 Victoria  
 London  
 SW1W 9SP

# United Kingdom Anti-Doping Limited

## Statement of Comprehensive Net Expenditure

### Year ended 31 March 2022

	Notes	2021/22 £'000	2020/21 £'000
<b>Expenditure</b>			
Staff costs	3	(5,701)	(4,709)
Other expenditure	4	(6,668)	(5,837)
Depreciation of property, plant and equipment	5	(98)	(116)
Amortisation of intangibles	6	(29)	(20)
Depreciation of right of use assets	7	(93)	(305)
Finance charge on lease liabilities	12	(4)	(7)
Total operating expenditure		(12,593)	(10,994)
<b>Income</b>			
Testing income		2,273	1,161
Furlough income		-	380
Consultancy income		4	-
Other income		129	72
Total income	2	2,406	1,613
Net expenditure for the year		(10,187)	(9,381)
<b>Other comprehensive income/(expenditure)</b>			
Remeasurements of pension liability	13	2,770	(4,949)
Total net comprehensive expenditure for the year		(7,417)	(14,330)

The Accounting Policies and Notes on pages 47 to 63 form part of these Financial Statements

All of the income and expenditure of United Kingdom Anti-Doping Limited is in respect of continuing operations

There are no unrecognised gains and losses

# United Kingdom Anti-Doping Limited

## Statement of Financial Position As at 31 March 2022

	Notes	As at 31 March 2022 £'000	As at 31 March 2021 £'000
<b>Non-current assets:</b>			
Property, plant and equipment	5	253	284
Intangible assets	6	70	83
Right of use assets	7	308	40
Total non-current assets		631	407
<b>Current assets</b>			
Trade and other receivables	8	589	1,003
Cash	9	1,506	1,158
Total current assets		2,095	2,161
Total assets		2,726	2,568
<b>Current liabilities</b>			
Trade and other payables	10	(1,637)	(1,944)
Lease liabilities	12	(91)	(21)
Total current liabilities		(1,728)	(1,965)
Total assets less current liabilities		998	603
<b>Non-current liabilities</b>			
Lease liabilities	12	(220)	(20)
Pension (liabilities)/assets	13	(7,461)	(8,672)
Total non-current liabilities		(7,681)	(8,692)
Assets less total liabilities		(6,683)	(8,089)
<b>Taxpayers' equity</b>			
General fund		(6,683)	(8,089)
Total taxpayers' equity		(6,683)	(8,089)

The Accounting Policies and Notes on pages 47 to 63 form part of these Financial Statements

United Kingdom Anti-Doping 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 2009.

Approved and authorised for signature on 7 December 2022



Jane Rumble  
Chief Executive and Accounting Officer  
United Kingdom Anti-Doping



Trevor Pearce  
Chair,  
On behalf of the United Kingdom Anti-Doping Board

## United Kingdom Anti-Doping Limited Statement of Changes in Taxpayers' Equity For the year ended 31 March 2022

	Notes	2021/22 £'000	2020/21 £'000
Reserves at 1 April		(8,089)	(2,120)
Total net comprehensive expenditure for the period	2	(10,187)	(9,381)
Remeasurements of pension liability	13	2,770	(4,949)
Resource Grant-in-aid received	11	8,738	8,098
Capital Grant-in-aid received	11	85	263
Reserves at 31 March		(6,683)	(8,089)

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

The Accounting Policies and Notes on pages 47 to 62 form part of these Financial Statements

# United Kingdom Anti-Doping Limited

## Statement of Cash Flows For the year ended 31 March 2022

	Notes	2021/22 £'000	2020/21 £'000
<b>Cash flows from operating activities</b>			
Net expenditure		(10,187)	(9,381)
Depreciation of property, plant and equipment	5	98	116
Amortisation of intangibles	6	29	20
Depreciation of right of use asset	7	93	305
(Increase)/decrease in trade and other receivables	8	414	29
Increase/(decrease) in trade and other payables	10	(307)	626
Finance charge on lease liabilities	12	4	7
Increase/(decrease) in pension liability	13	(1,211)	5,631
Less movements relating to pension not passing through the net expenditure account	13	2,770	(4,949)
Net cash outflow from operating activities		(8,297)	(7,596)
<b>Cash flows from investing activities</b>			
Purchase of property, plant and equipment	5	(67)	(227)
Purchase of intangible assets	6	(16)	(34)
Net cash outflow from investing activities		(83)	(261)
<b>Cash flows from financing activities</b>			
Grant-in-aid received to fund current year activities	11	8,823	8,361
Repayment of lease liabilities	12	(95)	(317)
Net Cash inflow from financing activities		8,728	8,044
<b>Net financing</b>			
Net increase/(decrease) in cash in the year		348	187
Cash at the beginning of the year	9	1,158	971
Cash at the end of the year	9	1,506	1,158

The Accounting Policies and Notes on pages 47 to 62 form part of these Financial Statements

# 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 2021 from Fleetbank House, 2-6 Salisbury Square, London, EC4Y 8AE 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 2021-22 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.

## Notes to the Financial Statements *continued*

### 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:

<b>Asset Type</b>	<b>Useful life</b>
Information Technology	3 years
Right-of-Use Assets	Lease term
Leasehold improvements	Lease term
Furniture and Fittings	5 years
Software licenses/ Information Technology (intangibles)	4 years

#### 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 an allowance for doubtful debt is recognised at the yearend, if deemed appropriate by Management.

## Notes to the Financial Statements *continued*

### 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 liability 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. 45% of VAT paid in 2021/22 was treated as recoverable. The irrecoverable portion was charged to expenditure.

### 1.8 Corporation Tax

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

### 1.9 Testing 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.

### 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 Trafalgar House, Croydon, on 1 April 2021.

### 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 £'000	Furlough £'000	Other £'000	Total £'000
<b>2021/22</b>				
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
	Contracted testing £'000	Furlough £'000	Other £'000	Total £'000
<b>2020/21</b>				
Non-staff costs expenditure	(1,048)	(448)	(35)	(1,531)
Income	1,114	380	119	1,613
Net income (before staff costs)	66	(68)	84	82
Total assets	268	-	23	291
Total net expenditure for operating segments				82
Staff costs				(4,709)
Other expenditure				(4,313)
Depreciation and amortisation				(441)
Total net expenditure per the Statement of Comprehensive Net Expenditure				(9,381)
Total assets reported for operating segments				291
Non-current assets				407
Other receivables				712
Cash				1,158
Total assets				2,568

## 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 2021/22 was generated from one customer (2020/21 67%). Income generated through contracted testing services at Major Games is included in other income. UKAD did not claim under the Government's furlough scheme in 2021/22. Furlough income accounted for 24% of total income in 2020/21.

## Notes to the Financial Statements continued

### 3 Staff costs

	Permanent Staff	Contract Personnel	Total	
	£'000	£'000	2021/22 £'000	2020/21 £'000
Wages and salaries *	3,292	120	3,412	3,299
Social security costs	358	-	358	358
Net pension cost	1,559	-	1,559	682
Pension contributions	372	-	372	370
<b>Total staff costs</b>	<b>5,581</b>	<b>120</b>	<b>5,701</b>	<b>4,709</b>

\* 2020/21 includes £4,000 furlough costs

### 4 Other expenditure

	2021/22 £'000	2020/21 £'000
Operating activities		
Athlete testing *	2,206	1,236
Sample analysis	1,729	1,110
WADA and iNADO expenditure	826	786
Furlough expenditure **	-	448
Legal	366	409
Education	267	246
International and Communications	202	148
Intelligence	87	71
Science and research	123	20
Major games	21	35
Insight	13	-
<b>Other operating activities</b>		
Property costs ***	99	578
IT related costs	351	415
Professional fees	25	101
Other office costs	67	54
Training	48	53
Board salary and fees, including travel and subsistence	82	52
Recruitment	102	23
<b>Auditors' remuneration</b>		
External auditor ****	25	24
Internal auditor	24	20
Quality assurance auditor	5	8
	<b>6,668</b>	<b>5,837</b>

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

\*\* Furlough expenditure for DCP and National Trainers

\*\*\* 2020/21 includes an ex-gratia settlement to the GPA of £495,000

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

## Notes to the Financial Statements continued

### 5 Property, plant and equipment

	Information Technology £'000	Furniture and Fixtures £'000	Office Refurbishment £'000	Totals £'000
<b>Cost</b>				
At 31 March 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
<b>Cost</b>				
At 31 March 2020	160	118	256	534
Additions	75	15	137	227
At 31 March 2021	235	133	393	761
<b>Depreciation</b>				
At 31 March 2020	(70)	(104)	(187)	(361)
Provided during the year	(44)	(5)	(67)	(116)
At 31 March 2021	(114)	(109)	(254)	(477)
<b>Net book value</b>				
At 31 March 2021	121	24	139	284
At 31 March 2020	90	14	69	173

## Notes to the Financial Statements continued

### 6 Intangibles

	Information Technology £'000	Software Licences £'000	Totals £'000
<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
<b>Cost</b>			
At 31 March 2020	402	125	527
Additions	34	-	34
At 31 March 2021	436	125	561
<b>Amortisation</b>			
At 31 March 2020	(333)	(125)	(458)
Provided during the year	(20)	-	(20)
At 31 March 2021	(353)	(125)	(478)
<b>Net book value</b>			
At 31 March 2021	83	-	83
At 31 March 2020	69	-	69

## Notes to the Financial Statements continued

### 7 Right-of-use assets

	Right-of-use assets £'000	Totals £'000
<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
<b>Cost</b>		
At 31 March 2020	607	607
Additions	41	41
At 31 March 2021	648	648
<b>Depreciation</b>		
At 31 March 2020	(303)	(303)
Provided during the year	(305)	(305)
At 31 March 2021	(608)	(608)
<b>Net book value</b>		
At 31 March 2021	40	40
At 31 March 2020	304	304

UKAD terminated its lease for space at Fleet Bank House, London on 31 March 2021. The disposal in 2021/22 reflects the net down of the historical cost and total depreciation.

## Notes to the Financial Statements continued

### 8 Trade receivables and other current assets

	As at 31 Mar 2022 £'000	As at 31 Mar 2021 £'000
<b>Amounts falling due within one year:</b>		
Trade receivables	403	291
Other receivables	-	6
Staff season ticket advances	3	1
Prepayments and accrued income	183	705
Trade and other receivables	589	1,003

The 2021 prepayments figure includes the WADA subscription fee for April to December 2021. This was not prepaid at the year ended 31 March 2022.

### 9 Cash and cash equivalents

	£'000	£'000
At 31 March 2021	1,158	971
Net change in cash and cash equivalent balances	348	187
At 31 March 2022	1,506	1,158
The balances at 31 March were held at:		
Commercial banks	1,506	1,158
	1,506	1,158

### 10 Trade payables and other current liabilities

	As at 31 Mar 2022 £'000	As at 31 Mar 2021 £'000
<b>Amounts falling due within one year:</b>		
Trade payables	(267)	(464)
Accruals	(1,187)	(1,332)
VAT payable	(52)	(31)
Other taxation, social security and pension contributions	(131)	(117)
Trade and other payables	(1,637)	(1,944)

## 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 Digital, Culture, Media and Sport, who is the sole member.

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

	2021/22 £'000	2020/21 £'000
Resource and capital GIA received	8,823	8,561
GIA (repaid)/received to provide working capital	-	(200)
<b>Total GIA in the year amounted to</b>	<b>8,823</b>	<b>8,361</b>

UKAD received £nil furlough grant income from HMRC in 2021/22 (2020/21: £380,000). In addition UKAD has had dealings throughout the year with other Government Departments and other Central Government bodies, the amounts of which are not material.

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

### 12 Lease liabilities

Lease liabilities during 2021/22 relate to the lease of space at Trafalgar House, Croydon and SportPark, Loughborough.

UKAD entered into a two year agreement on 16 March 2021 to lease space at SportPark, Loughborough. Lease obligations have been based on the future commitments to March 2023. 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. The interest rate used to discount both leases for IFRS 16 purposes is 0.91%, HMT discount rate.

Lease liabilities movements:

	2021/22 £'000	2020/21 £'000
Lease liabilities at 1 April	41	310
Additions	361	41
Payments in year	(95)	(317)
Finance charge on lease liabilities	4	7
<b>Lease liabilities at 31 March</b>	<b>311</b>	<b>41</b>

## 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 2021/22. 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 2022/23 are as stated below:

<b>Earnings</b>	<b>Employee contribution</b>
Up to £15,000	5.50%
£15,001 - £23,600	5.80%
£23,601 - £38,300	6.50%
£38,301 - £48,500	6.80%
£48,501 - £67,900	8.50%
£67,901 - £96,200	9.90%
£96,201 - £113,400	10.50%
£113,401 - £170,100	11.40%

Every three years an independent review is undertaken to calculate employer contribution rates. The most recent actuarial valuation, undertaken by Barnett Waddingham (the consulting actuaries to the LPFA), was as at 31 March 2019. The employer contribution rate applicable to 2021/22 was 12%. The employer's contribution for the year amounted to £372,000 (2020/21 £370,000). The projected employer's contribution for 2022/23 is £373,000. 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 liability has decreased from £8,672k in 2020/21 to £7,461k in 2021/22. The main reason for the change, as illustrated in note 13.4, relates to a change in financial assumptions as at 31 March 2022. These assumptions are outlined in note 13.1.

#### 13.1 Pension commitments

##### Financial assumptions

	<b>31 Mar 2022</b>	<b>31 Mar 2021</b>
	<b>% p.a</b>	<b>% p.a</b>
RPI Increases	3.3%	3.1%
CPI Increases	3.1%	2.8%
Salary increases	4.1%	3.8%
Pension increases	3.1%	2.8%
Discount rate	2.6%	2.1%

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

	<b>31 Mar 2022</b>	<b>31 Mar 2021</b>
<b>Retiring today</b>		
Males	22.1	22.0
Females	24.4	24.3
<b>Retiring in 20 years</b>		
Males	23.4	23.3
Females	25.9	25.8

## Notes to the Financial Statements continued

### 13.2 Net pension liability

	31 Mar 2022 £'000	31 Mar 2021 £'000
Present value of funded obligation	(17,103)	(16,439)
Fair value of Scheme assets (bid value)	9,642	7,767
Net liability in Statement of Financial Position	(7,461)	(8,672)

### 13.3 Amounts recognised in the Net Expenditure Account

	31 Mar 2022 £'000	31 Mar 2021 £'000
Net interest on the defined liability	174	67
Administration expenses	10	8
Service cost	1,747	977
Total net expenditure per the Statement of Comprehensive Net Expenditure	1,931	1,052
Actual return on Scheme assets	1,325	1,133

### 13.4 Remeasurements in Other Comprehensive Income

	31 Mar 2022 £'000	31 Mar 2021 £'000
Return on plan assets in excess of interest	1,160	983
Change in financial assumptions	1,657	(6,144)
Change in demographic assumptions	-	98
Experience gain/(loss) on defined benefit obligation	(47)	114
Remeasurements	2,770	(4,949)

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

	31 Mar 2022 £'000	31 Mar 2021 £'000
Opening defined benefit obligation as at 1 April	16,439	9,130
Current service cost	1,747	977
Prior year employer service cost now paid	5	17
Estimated future service cost not yet paid	(5)	(5)
Interest cost	339	217
Change in financial assumptions	(1,657)	6,144
Change in demographic assumptions	-	(98)
Experience loss/(gain) on defined benefit obligation	47	(114)
Estimated benefit paid	(51)	(78)
Contributions by scheme participants	239	249
Closing defined benefit obligation as at 31 March	17,103	16,439

## Notes to the Financial Statements continued

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

	31 Mar 2022 £'000	31 Mar 2021 £'000
Opening fair value of Scheme assets as at 1 April	7,767	6,089
Interest on assets	165	150
Return on assets less interest	1,160	983
Other actuarial gains/(losses)	-	-
Administration expenses	(10)	(8)
Contributions by employer including unfunded	372	370
Estimated future service cost not yet paid	(5)	(5)
Prior year employer service cost now paid	5	17
Contributions by scheme participants	239	249
Estimated benefits paid plus unfunded net transfers in	(51)	(78)
Fair value of Scheme assets as at 31 March	9,642	7,767

### 13.7 Reconciliation of opening and closing deficit

	31 Mar 2022 £'000	31 Mar 2021 £'000
Deficit at the beginning of the year	(8,672)	(3,041)
Current Service Cost	(1,747)	(977)
Employer Contributions	372	370
Interest on assets	165	150
Interest on obligation	(339)	(217)
Return on assets less interest	1,160	983
Change in financial assumptions	1,657	(6,144)
Administration expenses	(10)	(8)
Experience (loss)/gain on defined benefit obligation	(47)	114
Change in demographic assumptions	-	98
Deficit at the end of the year	(7,461)	(8,672)

### 13.8 Employer Asset Share - Bid Value

	31 Mar 2022		31 Mar 2021	
	£'000	%	£'000	%
Equities	5,488	57%	4,220	54%
Target Return Portfolio	2,077	22%	1,828	24%
Infrastructure	982	10%	658	8%
Property	865	9%	707	9%
Cash	230	2%	354	5%
<b>Total</b>	<b>9,642</b>	<b>100%</b>	<b>7,767</b>	<b>100%</b>

## Notes to the Financial Statements continued

### 13.9 Expected Return on Assets

For the year to 31 March 2022, the expected return on assets was 16.49% per annum (2020/21: 17.83%), which has been used by the actuary to determine the profit and loss charge for the year ended 31 March 2022.

### 13.10 Sensitivity Analysis

	£'000	£'000	£'000
Adjustment to discount rate	+0.1%	0.0%	-0.1%
Present Value of Total Obligation	16,501	17,103	17,728
Projected Service Cost	1,452	1,521	1,593
Adjustment to long term salary increase	+0.1%	0.0%	-0.1%
Present Value of Total Obligation	17,138	17,103	17,068
Projected Service Cost	1,552	1,521	1,520
Adjustment to pension increases and deferred revaluation	+0.1%	0.0%	-0.1%
Present Value of Total Obligation	17,689	17,103	16,538
Projected Service Cost	1,593	1,521	1,452
Adjustment to mortality age rating assumption	+ 1 Year	None	- 1 Year
Present Value of Total Obligation	17,716	17,103	16,551
Projected Service Cost	1,584	1,521	1,460

### 13.11 Amounts for the Current and Previous Periods

	Year to 31 Mar 2022 £'000	Year to 31 Mar 2021 £'000	Year to 31 Mar 2020 £'000	Year to 31 Mar 2019 £'000	Year to 31 Mar 2018 £'000
Defined Benefit Obligation	(17,103)	(16,439)	(9,130)	(9,518)	(7,748)
Scheme assets	9,642	7,767	6,089	5,816	4,753
Surplus (Deficit)	(7,461)	(8,672)	(3,041)	(3,702)	(2,995)
Experience adjustments on Scheme liabilities	(47)	114	(17)	-	-
Percentage of liabilities	-0.3%	0.7%	-0.2%	-	-
Cumulative Actuarial Gains and Losses	2,405	1,141	94	432	308

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

## 14 Capital commitments

There were no commitments for the purchase of non current assets at the year end (2020/21 £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 2022 £'000	As at 31 Mar 2021 £'000
<b>Financial assets</b>		
Cash and cash equivalents	1,506	1,158
Trade receivables	403	291
Other receivables	-	6
	1,909	1,455
<b>Financial liabilities</b>		
Trade payables	(267)	(464)
VAT payable	(52)	(31)
Other taxation, social security and pension contributions	(131)	(117)
	(450)	(612)
Total	1,459	843

### 16 Contingent liabilities

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 2022 was allowed for as a past service cost, recognised in 2019/20, of £103,000.

There were no contingent liabilities at 31 March 2022.

### 17 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 2021/22 is £nil (2020/21 £nil).

### 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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