

United Kingdom Anti-Doping Limited Annual Report and Accounts 2024/25





United Kingdom Anti-Doping Limited Annual Report and Accounts 2024/25

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

Ordered by the House of Commons to be printed on 17 December 2025.

HC 1542 SG/2025/154



© Crown copyright 2025

This publication is licensed under the terms of the Open Government Licence v3.0 except where otherwise stated. To view this licence, visit nationalarchives.gov.uk/doc/open-Government-licence/version/3

Where we have identified any third-party copyright information you will need to obtain permission from the copyright holders concerned.

This publication is available at www.gov.uk/official-documents

Any enquiries regarding this publication should be sent to us at ukad@ukad.org.uk

ISBN 978-1-5286-5626-9

E03337628 12/25

Printed on paper containing 75% recycled fibre content minimum

Printed in the UK by HH Global on behalf of the Controller of His Majesty's Stationery Office

Contents

Strategic Report

Foreword by the Chair, Simon Lewis and Chief Executive, Jane Rumble			
Overview	7		
Performance Report	25		
Sustainability Report	26		
Financial Performance	30		
Director's Report			
Director's Report	34		
Corporate Governance Statement	39		
Governance Statement – UK Corporate Governance Code	39		
Other Governance Matters	59		
Remuneration and Staff Report	61		
Parliamentary Accountability and Audit Report	72		
The Certificate and Report of The Comptroller and Auditor General to the Houses of Parliament			
The Certificate and Report of The Comptroller and Auditor General to the Houses of Parliament	73		
Financial Statements			
Statement of Comprehensive Net Expenditure	85		
Statement of Financial Position	86		
Statement of Changes in Equity	88		
Statement of Cash Flows	89		
Notes to the Financial Statements	90		

The Team

Board

Simon Lewis (from 4 August 2025) Chair

Trevor Pearce CBE QPM (until 3 August 2025) Chair

Dr Frances Akor Member

Mark Foster Member

Dr Alison O'Riordan Member

Professor Nicola Phillips OBE Member

George Walker Member

Suman Ziaullah Member

Ama Agbeze MBE Member

Nicola Shannon KC Member

Jane Rumble (Became a member of the Board from 9 January 2025) CEO

Angelina Bassford (Became a member of the Board from 9 January 2025)

Director of Finance and Business Services

Executive

Jane Rumble Chief Executive

Kirsty Cockburn Director of Communications

Nisha Dutt Director of Legal and Regulatory Affairs

Tony Josiah Director of Strategy and Education

Hamish Coffey Director of Operations

Angelina Bassford Director of Finance and Business Services



A note from the outgoing Chair, Trevor Pearce

As my tenure as Chair comes to a close, I wanted to take this opportunity to reflect on another successful year for UK Anti-Doping (UKAD).

Everyone at UKAD takes great pride in their work, which is vital in protecting sport across our four nations and ensuring clean athletes and their support personnel have the tools they need to thrive.

It's been another huge year for sport as we enjoyed major events like the Olympic and Paralympic Games in Paris, meaning there was a global spotlight on the performance of many of the athletes and sports we work with. I'd like to take this opportunity to thank all the athletes and support personnel who continue to take their clean sport responsibilities very seriously and who have worked closely with us throughout this last year.

I reflect on this year with pride. Pride in the great and extensive progress we have made during this time. It's thanks to the dedication and hard work of UKAD employees, Doping Control Personnel and National Trainers, and the support of the passionate Board, Athlete Commission, Innovation Commission, and sub-committee members, that we made great strides in achieving the objectives set out in UKAD's revitalised strategy, launched in May 2024.

As I sign off, I'd like to wish the new Chair the best of luck stepping into this exciting role with UKAD, and I look forward to seeing the great progress the organisation continues to make in protecting clean sport.

Trevor Pearce

Outgoing Chair, UKAD

Trens Pearce

Foreword by the Chair, Simon Lewis and Chief Executive, Jane Rumble

Before looking ahead, it's important to use opportunities like this to look back on the progress and lessons learned from another busy sporting year. Especially as we welcome new changes at Board level and say a fond farewell to former Chair, Trevor Pearce.

Our work

Education continues to be a key focus for us, as it is our first line of defence against doping in sport and aids in creating a bright and clean sporting future in the UK. We are proud of our Education Team and workforce of National Trainers who educated 937 GB athletes and athlete support personnel before Paris 2024, to ensure they could compete fully aware of their anti-doping responsibilities. This included delivering a combined 1,900 hours of self-guided eLearning courses and more than 289 additional hours of National Trainer-led courses specific to the Olympic and Paralympic Games.

In addition, our robust risk-based, intelligence-led testing programme has seen us deliver over 10,600 tests throughout 2024/25 and our legal work ensures those who break the rules are, where appropriate, removed from sport.

Our partnerships have been going from strength to strength, with 166 National Governing Bodies meeting their Assurance Framework requirements (a set of guidelines for National Governing Bodies, designed to help them mitigate the risk of doping in their sports and to raise the standard of anti-doping practices across the UK), and 61 institutions being a part of our Clean Sport Higher Education Partnership. We have also been working closely with the Home Country Councils, professional sports institutions and international stakeholders, amongst others.

Year on year we see more athletes and members of the sporting community advocate for clean sport. One example being the 158 organisations that got behind our annual Clean Sport Week campaign, which focused on an athlete's journey to the podium and the importance of embedding anti-doping into their day to day lives.

In 2024 we received the highest record of doping reports since the launch of our Protect Your Sport reporting campaign. UKAD's Intelligence and Investigations Team received 201 reports of suspected doping misconduct across 30 sports during the reporting period. This is thanks to the gradual change in attitude towards reporting we are seeing and shows the passion the sporting community have for creating a clean sporting landscape in the UK. We hope that athletes continue to feel safe talking to us and that we can further normalise the reporting of doping in sport through this initiative.

One of our key strategic objectives is to leverage research and analytics to enhance our insight on the threats to clean sport. We hosted our first International Data Analytics Workshop, in partnership with Sport Integrity Australia, in 2024 and brought together global anti-doping organisations to strengthen collaboration and explore the ethical application of data and AI in clean sport. This initiative reflects our growing commitment to harnessing data-driven insight and reinforces our ambition to shape future anti-doping strategies through open collaboration and to co-create data-informed approaches that improve how we work, also helping us to spot emerging patterns in doping behaviour. With many more exciting projects on the horizon being led by our Insight and Innovation Team, it will help us to further counter the emerging threats to clean sport.

In addition, the excellent UKAD Innovation Commission continues to advise us on horizon-scanning activities, helps identify transferable technology from other sectors, facilitates collaborations with external industry contacts, and supports the development of an innovative culture across the organisation.

2025/26

2025/26 is another important period, with events like the Women's Rugby World Cup 2025, the Winter Olympic and Paralympic Games, the 2025 Men's Ashes test cricket series, and the UEFA Women's Euro 2025, bringing together people from across the globe. They are just some of the exciting sporting moments in history that we can all celebrate and reflect on. Year round, we continue to work tirelessly to ensure athletes are equipped with the knowledge and tools they need to compete as proud clean athletes.

Ensuring athletes are at the heart of our core activities is crucial. We want their experience of anti-doping to be a positive one. Gaining feedback and developing new resources to support them in their careers is critical.

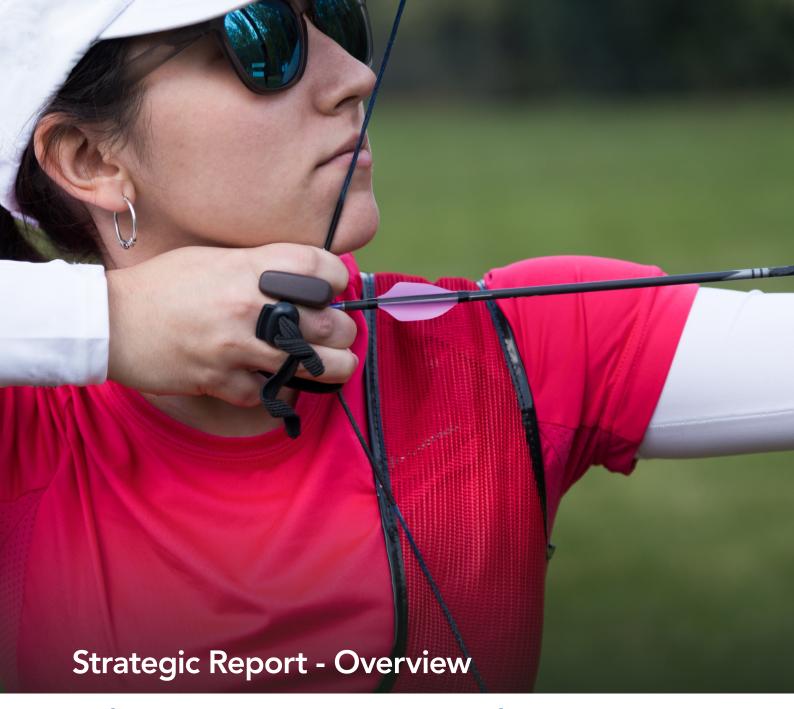
As part of our Athlete First principle, one of the resources we will be committing to developing is an Anti-Doping Rule Violation Handbook to provide support to athletes facing a possible ban from sport. It will contain guidance on what they can expect from the process, how relevant legal proceedings work, links to useful contacts and support networks, plus more. We will work closely with our Athlete Commission to create this and other vitally important resources that will help to improve the athlete experience and understanding of anti-doping.

Despite lots of positive work and developments on the horizon, there are of course still challenges. We must be agile and respond to anything that threatens clean sport, such as concepts like the Enhanced Games. It's more important than ever for the sporting community to stand together against such threats and fight for the values that sport at its best embodies, whilst driving awareness of the risks of doping in sport.

Finally, we'd like to thank everyone who continues to support us and works hard to ensure a level playing field for all. We can't do it alone, it takes a team to keep sport clean.

Simon Lewis Chair, UKAD

Jane Rumble Chief Executive, UKAD



Performance against strategic objectives for the Year Ended 31 March 2025

Who we are

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

Our Purpose

Our purpose is to protect and create a culture of clean sport. We achieve this by delivering a comprehensive education programme, athlete testing across more than 50 Olympic, Paralympic and professional sports, intelligence management and investigations, as well as having exclusive results management authority to help us remove those from sport who

break the rules. Through extensive research and innovation, we also gain insight into the evolving and emerging threats to doping and use this to help deter and disrupt potential wrongdoing.

On broader integrity and public health issues, we share our knowledge and expertise to support athletes, those who work with them, and the wider public.

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

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

Our Objectives

In 2024 we refreshed our strategic plan which aligned our purpose, values and our mission to protect clean sport, with four key objectives, which are:

- 1 Build a clean sport environment in the UK and for UK athletes worldwide
- 2 Develop and deploy detection and deterrence methods to uphold a level playing field
- 3 Improve the way we regulate
- 4 Leverage research and analytics to enhance our insight on the threats to clean sport

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

Strategic Objective One

A Clean Sport Environment

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

As the organisations that govern and administer sports, National Governing Bodies (NGBs) play a vital role in the fight against doping. An NGB's anti-doping responsibilities are all set out in the UK National Anti-Doping Policy. These include the adoption of anti-doping rules compliant with the World Anti-Doping Code and the education of Athletes and Athlete Support Personnel on their anti-doping rights and responsibilities.

Working with sports to embed an "education first" principle is one way in which we achieve our core obligations. In 2024/25 we supported over 8,100 athletes and athlete support personnel (ASP) through our education programme. This included coordinating the pre-games education programme for four major events, including the Paris 2024 Olympic and Paralympic Games, European Youth Winter Olympic Festival, and the FISU World University Games. During these games we provided education sessions to over 1,000 athletes and ASP in association with the British Olympic Association (BOA), British Paralympic Association (BPA) and NGBs. Looking ahead, during the year, planning and preparations commenced working with





2,580 times





the BOA, BPA and sports for the 2026 Milano Cortina Winter Olympic and Paralympic Games.

Implementing innovative and tailored education programmes is another way in which we can achieve our core obligations, and 2024/25 was the third year of the Clean Sport Higher Education Partnership (CSHEP), which has continued to develop, supporting 61 Institutions in the Higher Education sector, all providing excellent case studies and proactive initiatives to further develop a clean sport culture across the UK. Through these partnerships a total of 5,064 scholarship athletes and 1,708 ASP have been educated in a CSHEP environment. During the year we trained and deployed 40 new Educators to deliver clean sport education within partner organisations, such as NGBs and Universities. This brings the total number of Accredited Educators to 267 deployed across 37 Universities and 87 NGBs, alongside 22 UKAD National Trainers.

The Clean Sport Hub, UKAD's eLearning Management System, provides easy access to tailored education courses for athletes, coaches, parents and support staff. There are over 40,000 registered users on the system during this period, and the Introduction to Clean Sport course was completed 3,088 times (2,468 in 2023/24) and Compete Clean+ was completed by 2,580 athletes (2,876 in 2023/24), while Coach Clean, was completed 2,489 times (1,994 in 2023/24).

Building inclusive, accessible anti-doping policies and practices informed by athletes' views and experiences is another way in which we contribute to building a clean sport environment, and towards the end of 2024/25 we launched resources for athletes with asthma. These tools were launched with the aim to help athletes better understand if and when they should apply for a Therapeutic Use Exemption (TUE) for their inhaler. Resources included written information online and a video with Imperial Healthcare NHS Trust pharmacists, Dr Frances Akor (Consultant Pharmacist and UKAD Board member) and Hodo

Yousuf (Lead Asthma Pharmacist), who explained the different types of asthma inhalers available in the UK and the antidoping status of the drugs they contain.

A TUE, as mentioned above, permits an athlete to use an otherwise prohibited substance or method, for therapeutic purposes, whilst continuing to compete in their chosen sport. In the year ended 31 December 2024, 151 TUE applications were received compared with 225 in 2023.



27

TUE applications did not fulfil criteria for granting a TUE





753
TUE, medication, and other technical enquires responded to

Of the applications received, 124 were approved and 27 applications did not fulfil the criteria for granting a TUE. We also continued to provide support to athletes as well as support personnel, and NGB staff with navigating the rules around the permitted or prohibited status of substances and methods in sport through our substance enquiry service. During the year, the Science and Medicine Team responded to 753 enquiries related to medications, supplements, TUEs and other technical questions compared to 641 in 2023/24.

Global DRO provides athletes and support personnel with the anti-doping status of medicines based on the current WADA Prohibited List. The Science and Medicine Team works with three pharmacists to check the accuracy of newly licensed medicines in the UK before they are added to Global DRO. In 2024, 124 new brands were added to the UK database within Global DRO, and 92 existing brands were modified (including name and ingredient formulation changes, and when medicines became discontinued).

Communication activities to help build a clean sport environment included 'Clean Sport Week', UKAD's annual awareness initiative, which took place in May 2024. The theme was 'Journey to the Podium' and focused on the work that athletes must put in behind the



Clean Sport Week 2024

11m Impressions

2.6m

scenes to get a medal at a major sporting event as a proud, clean athlete. Prominent former and current athletes created content for us including videos from Olympian Alistair Brownlee, Dame Katherine Grainger, now Chair of the BOA, and Kelly Sotherton MBE, CEO of the British Elite Athletes Association (BEAA). 111 NGBs were actively involved in sharing content and participating in activities during Clean Sport Week, an increase from the previous year. There were 523 branded insertions of Clean Sport Week in media outlets, reaching a potential audience of 27.8m people. We also saw a 2.6m reach of Clean Sport Week related content and 11m impressions on social media. We pitched media interviews with spokespersons, launched our Strategic Refresh, hosted an in-person event and more. All of this activity shows how we act as a strong and influential partner to the national sports community and to the international anti-doping community.

Empowering athletes to share their voices and advocate on behalf of clean athletes is key to helping build a clean sport environment and during the reporting period we continued to work closely with the Athlete Commission who have helped us raise awareness of work across the sporting community, acted as a sounding board for ideas and continued to advocate for clean sport. The Commission, who represent the voices of athletes within anti-doping, welcomed seven new members to its cohort after a record application round. Our Athlete Commission now includes Alice Dearing (Swimming), Marcus Stock (Rugby League), Melissa Nicholls (Para-Triathlon),



15 New ADRVs



Matters resolved by NADP hearing



12 Matters resolved by

UKAD Issued Decision



6

Intel-led ADRVs published

Natalie Powell (Judo), Javier Bello (Beach Volleyball), Shona Campbell (Rugby Union), and Dan Bethell (Para-Badminton). These new members joined after a recruitment drive which saw UKAD receive the most applications to date for the Commission. The Commission met twice throughout the year to discuss key issues and to help influence UKAD's decision-making.

Investigating and prosecuting doping cheats is a fundamental requirement for UKAD. Our Intelligence and Investigations Team continued to successfully implement a new approach to proactive intelligence collection, which resulted in multiple analytical cases being created and carried into the new year. This, partnered with a more qualitative approach to reporting through the Protect Your Sport initiative (a platform designed to allow people to report doping in confidence via phone, email or an online form) has resulted in 6 intelligence-led Anti-Doping Rule Violations being published during the reporting period. Furthermore, in 2024/25, there were 3 Adverse Analytical Findings reported that came from an intelligence-led test.

The Case Management Team continued to ensure UKAD fulfilled its core obligations under the World Anti-Doping Code and National Anti-Doping Policy by leading the investigation and prosecution of Anti-Doping Rule Violation (ADRV) cases. In 2024/25, the team was responsible for managing 17 published cases to resolution. Of these cases, 15 related to new ADRVs that were either resolved by Issued Decision or upheld after a hearing before the National Anti-Doping Panel (NADP), while two related to new periods of Ineligibility that were imposed where athletes had breached their existing doping bans. The Case Management team saw a decrease in hearing activity in 2024/25, with 5 of the published cases being the result of hearings that were determined by the NADP at first instance or appeal (a decrease from 9 hearings in 2023/24). In 2024/25, the Case Management team oversaw and advised on 6 additional resolved cases, where Results Management has been delegated to the national governing body for a sport in the United Kingdom (the NGB).

Strategic Objective Two

Detection and Deterrence

Having various routes and tools to encourage greater reporting of doping intelligence is core to increasing detection and deterrence. 2024/25 was the fourth year of the Protect Your Sport (PYS) service which includes an integrity online form, integrity hotline and the Protect Your Sport email and RealResponse. The reports received during the year, built on the high levels of quality that we saw in the previous reporting period and in 2024/25, 201 reports were received through the Protect Your Sport service. This is a 0.5% increase on 2023/24 where 200 reports were received.

During the year, we continued to carry out a number of marketing campaigns, such as promoting Protect Your Sport through a range of avenues as we see more engagement and an increase in people reporting their suspicions of doping in sport. In 2024/25 the campaign saw a reach of 73.8m through media coverage, and 486k reach across our social channels. We also saw 7.6k views on our Protect Your Sport webpage. In addition, a ticker was added to our website which shows the current number of reports received through the Protect Your Sport channels, and we promoted the introduction of SMS and WhatsApp anonymous reporting services.

We have continued to develop new deterrent techniques and during the year we began working on a new chatbot project which will assist in the fight against doping once it is launched. The Intelligence and Investigations Team conducted further work to circulate the message of Protect Your Sport, which included speaking at anti-doping conferences, having a presence at events, and engaging with external partners to gather feedback and improve the service.

Another fundamental part of our work is running an intelligence-led testing programme. In 2024/25, this included rolling out the Test Distribution Plan, which outlined a schedule of over 10,000 tests across more than 40 sports. During this period, we carried out just over 10,600 tests in 29 countries. Out-of-competition testing remained the core focus of the programme, comprising 76% of all tests conducted, compared to 24% completed in-competition.

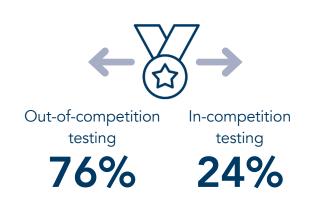






Detection and Deterrence

To carry out our testing programme, we utilised our pool of Doping Control Personnel (DCP). The DCP community is an integral part of the successful and effective delivery of the programme through its high-quality work in the collection of urine and blood samples from athletes. In 2024/25 we provided ongoing training, development, and support for our DCP, including the successful recruitment of new Chaperones to the scheme.



In addition to the delivery of the Test Distribution Plan, our Testing Team, alongside the DCP, continued to support the planning and delivery of major events. In 2024/25 we delivered the anti-doping provision at 11 major events across the UK. We worked with the relevant NGBs, Local Organising Committees, and International Federations to conduct 258 urine tests and 48 blood tests across these events. Our testing programme is supported by our Science and Medicine Team which plays a key role in interpreting Athlete Biological Passport (ABP) data to identify athletes with abnormal characteristics that require more frequent testing or further analysis of their samples. As part of this, the team reviewed 599 haematological ABP samples in 2024 compared with 691 in 2023.



Sharing what we know with sport, Government, academia, the public and others for them to understand and act on will help us to achieve our strategic objectives. Our in-house Communications Team supported the organisation by sharing our priorities and key messages to athletes and audiences in sport through various channels and via the media, an example of this is the Prohibited List campaign. Each year, a new Prohibited List (created by the World Anti-Doping Agency) is launched at the end of September, with the changes then

Detection and Deterrence

going live on the 1 January. The Prohibited List sets out the substances and methods banned in sport. Some substances and methods are banned at all times and others are only banned in-competition. To ensure all athletes and athlete support personnel are aware of the changes to the Prohibited List and their responsibilities under the Anti-Doping Code, such as Strict Liability and checking their medications on Global DRO, we run an annual supporting campaign. This year's campaign saw 167 stakeholders mention it on social media, 456k reach and 1.7m impressions across our channels. Content included simple and informative graphics, social media adverts, website articles and videos from our Athlete Commission members on the updates.

We continue to follow the latest trends and insights into social media to help grow our reach and at the end of the reporting period we had 35,200 followers across all social media platforms, which is a 6% increase on last year, and our content had 1.48m impressions. Our engagement remained high in 2024/25, with 13,000 engagements (7% increase) and 1.09% engagement rate (45% increase).

To implement the best anti-doping regime for the UK we need to understand the threat doping poses, the changes taking place, and the research that has practical application to what we do and how we do it, so being an innovative leader in anti-doping scientific research and technology is a key requirement. The work of our Insight and Innovation Team continues to grow across a number of research partnerships and key projects. More details on this can be seen under strategic objective four.

Strategic Objective Three

Regulate

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

Securing the appropriate investigative capabilities to improve our ability to investigate cheating is one way in which we can achieve this objective. The investigative capabilities that we currently hold are limited, and in 2024/25 we continued to explore our options to effect change. It was agreed by our Board that taking a non-legislative approach, was the most appropriate course of action. Work on this will continue into 2025/26 and more information will be shared in due course. While new powers are being designed, we also ensure sports keep today's promises through the Assurance Framework.

Monitoring compliance against the National Anti-Doping Policy, including through use of the Assurance Framework, forms part of our key duties since its launch in 2021. The Assurance Team continues to support NGBs to meet the mandatory requirements of the Framework which act as the first step an NGB takes to evidencing compliance with the UK National Anti-Doping Policy. Since the Framework's launch, 166 NGBs have now evidenced to UKAD that they are meeting the 24 Assurance Framework requirements. UKAD has reviewed and supported the development of these NGBs' anti-doping activities via their completion of an Annual Submission of information/evidence. UKAD has also completed Assurance Reviews with four NGBs, allowing for a more in-depth review of their anti-doping activities to identify any compliance actions, opportunities for development and examples of best practice.



166

NGBs that have evidenced the 24 Assurance Framework requirements



4

Assurance Reviews completed with NGBs

Aside from these compliance activities, UKAD has offered a range of support to NGBs to assist them with their anti-doping activities. This has included the provision of resources and workshops, and the organisation of annual online forums for Anti-Doping Leads within the NGB and on the NGB's Board. The purpose of these support and compliance activities is not

Regulate

only to ensure that NGBs are meeting their responsibilities, but to assist them in developing their anti-doping programmes beyond the minimum standards of the Assurance Framework, facilitating the sharing of best practice between different sports.

Developing a range of strategic partnerships with organisations and sectors which we can collaborate with to gain specialist advice, added value, or business efficiency, is key to delivering our strategic objectives. Throughout the year, UKAD has actively delivered its Stakeholder Engagement Plan by maintaining strong and consistent engagement with key partners at both operational and executive levels. This included regular and structured interactions with our core group of stakeholders: National Governing Bodies (NGBs), the Home Country Sports Councils, and the British Olympic and Paralympic Associations. UKAD tracked all meetings and engagements to ensure accountability and transparency, with follow-up actions monitored and delivered in a timely manner.

This approach has strengthened collaboration, supported compliance with anti-doping responsibilities, and reinforced shared commitments to clean sport. We continued to support international anti-doping efforts by contributing to global campaigns and consultations led by key partners such as WADA and the Council of Europe. This included gathering and sharing stakeholder feedback on emerging issues such as unintentional doping and contamination. By facilitating input from the UK sporting community, the outcome is stronger alignment and policy adoption, as well as a shared commitment to clean sport.



Collaborated with

18

researchers and practitioners across

11

international universities or NADOS on research projects or proposals



Collaborated with

22

researchers across

13

UK universities on new research projects or proposals

Regulate

Reviewing anti-doping assurance statements from sports and responding with support, learning and feedback, contributed towards this objective. In 2024/25 the Assurance Team continued to review evidence provided by NGBs as to their anti-doping activities. Bespoke feedback has then been provided to ensure that NGBs are meeting their obligations and supported to help mitigate the risk of doping within their sport. In addition to one-to-one support, workshops and webinars have been held to facilitate shared learning and engagement between NGBs. Enhanced investigative tools and a mature assurance help us make research and analytics a natural priority.

Strategic Objective Four

Research and Analytics

Our Insight and Innovation Team stimulate and influence the research agenda in anti-doping through harnessing the latest research, behaviour insight and knowledge. Furthermore, the team work across the organisation to harness developments in data analytics and AI to deliver enhanced effectiveness and efficiencies.

A key focus area over the past year has been the continued development of the International Data Analytics Working Group, chaired by UKAD. This initiative has strengthened global collaboration on data-driven approaches to anti-doping and culminated in a landmark event in December 2024: UKAD's first International Data Analytics Workshop, held in London. The workshop brought together 16 anti-doping organisations to explore ethical AI use, knowledge sharing, and the prioritisation of new initiatives to enhance anti-doping programmes. This event marked a significant step forward in UKAD's strategic commitment to advancing the use of data and technology in clean sport, helping to shape the future of data analytics across the global anti-doping community.

Developing practical applications of innovative research projects, leading to greater and more effective interventions and influence will help us to realise this objective. During 2024/25 we collaborated with 22 researchers across 13 UK universities on a variety of research projects or proposals. We also collaborated with 18 researchers and practitioners across 11 international universities or NADOs on research projects or proposals.

In August 2024, UKAD and the Rugby Football League launched a co-funded study with the University of Lincoln to explore the psychosocial and cultural influences on performance enhancement across the top three tiers of rugby league. The project examines the influence of support personnel, education, and cultural norms on performance enhancement behaviours. Insights from focus groups and an online survey will inform tailored interventions to address doping risks specific to the sport. Building on this focus, a new 4-year PhD project commenced in October 2024 at the University of Birmingham, in partnership with UKAD and funded by CENTRE-UB. This research supports the development of a data-driven, evidence-based model to assess doping risk in athletes by integrating psychosocial indicators and diverse data sources. The project directly contributes to UKAD's ambition to enhance intelligence-led approaches through advanced data modelling and predictive analytics.

Additionally, in March 2025, UKAD and the University of Lincoln completed the development of WhistleBot, a behavioural science-informed chatbot designed to support and encourage whistleblowing against doping in sport. Built using insights from athletes and support personnel, the tool addresses key barriers to reporting through empathetic, accessible conversational AI. WhistleBot will be embedded in the Protect Your Sport webpage and launched in 2026, with integrated evaluation metrics to inform future improvements, supporting UKAD's broader goal of using digital tools to enhance intelligence gathering and user engagement.

Research and Analytics

We continue to partner with the behavioural design agency, Desire Code. This project delivered a range of interventions, including piloting impactful Protect Your Sport messaging at national sports events and training venues, as well as publishing our annual reporting statistics to increase transparency and raise awareness. Furthermore, communications continue to promote the work our Insight and Innovation Team deliver, which also saw us amplifying high profile events such as the Sports Resolutions conference with a speaker slot on Dried Blood Spot testing and our data analytics work. We also harnessed the latest findings from the Desire Code project to help inform our messaging and content to better promote the Protect Your Sport platform.

In line with UKAD's Athlete First commitment to building inclusive and accessible anti-doping policies informed by athletes' views and experiences, UKAD continues to support the international research project 'TALE – What About Us?' This multi-year study explores the lived experiences of sanctioned athletes, aiming to better understand their support needs throughout the sanction process and their return to sport, helping to shape more empathetic and athlete-informed anti-doping practices. UKAD also endorsed three research proposals that were successfully awarded funding through WADA's Science and Social Science Research Grant Programmes. These include studies investigating the performance-enhancing and safety effects of narcotic analgesics in cycling, the development of tailored clean sport education for athletes and support personnel in cerebral palsy football, and the role of support personnel in influencing performance and image enhancing drug use among women in sport. Each project offers valuable insights that will inform UKAD's policy, education, and prevention strategies, particularly in under-researched or emerging areas of doping risk.

Finally, developing a data use and retention strategy that is proportionate and compliant with our data protection obligations ensures that we meet this objective. In 2024/25 we continued to review and update our policies and procedures to ensure we remain compliant, and our obligations were met. We responded to 41 Freedom of Information (FOI) requests last year, compared to 32 in 2023/24.



41 FOIs responded to



For the Year Ended 31 March 2025

Strategic Objectives

UKAD is the UK's National Anti-Doping Organisation (NADO). It is responsible for ensuring sports bodies in the UK comply with the National Anti-Doping Policy. The strategic objectives in place for 2024/25 are outlined in the performance report above.

Review of the Business

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

A review of UKAD's business is set out in the foreword, reporting on activities during the year and setting out the focus for 2025/26.

Strategic Report continued

Results

The net expenditure for the period was £9,597k (2023/24: £9,539k). GIA is recognised as financing in the Statement of Changes in Equity. A review of financial performance set out in the Performance Report provides details of net expenditure for the year, income sources, the principal areas of expenditure, Treasury policy, the investment in non-current assets and a summary of the staffing structure. An assessment of the going concern nature of the business is set out below. Achievement against our KPIs is set out in the Performance Report.

Key Issues and Risks Facing UKAD

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

Going Concern and Viability Statement

The financial statements have been prepared on a going concern basis. The going concern nature of the business was assessed by the Board at its meeting in February 2025 and reconsidered before the financial statements were approved. The Board considered all factors that may influence UKAD within the 12 months from the date the financial statements were approved. The Board is satisfied that UKAD will continue in operation and meet its liabilities as they fall due for the 12 months from the date the financial statements were approved. The use of the going concern basis of accounting is appropriate because there are no material uncertainties related to events or conditions that may cast significant doubt about the ability of UKAD to continue as a going concern.

The UK has a long-term obligation to comply with the UNESCO International Convention Against Doping in Sport and to support that baseline financing has been confirmed from April 2025. UKAD has not received any indications from DCMS that financing will be withdrawn and the Board's judgment is that this will continue. The Board will take the steps necessary to ensure that UKAD's income and expenditure remain in balance. The Statement of Financial Position as at 31 March 2025 shows that UKAD had an overall net asset of £919k (2023/24: net asset of £3,374k). The decrease from FY2023/24 is a result of the actuarial valuation of the pension scheme, in accordance with International Accounting Standard (IAS) 19.

Strategic Report continued

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 less favourable treatment on the grounds of race, colour, ethnic or national origin, marital status, age, gender, sexual orientation, disability or religious beliefs. During the year, the People Team facilitated the recruitment and onboarding new colleagues and attracted 805 candidates to apply through our anonymised recruitment process. Collaborating with the equality, diversity and inclusion working party, the People Team continued to utilise the focus calendar introduced in 2023/24 to support the commitment UKAD has to this area. The organisation has established a training and development programme designed to encourage and support all employees in improving performance.

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 and in 2024/25 we launched the introduction of ThreeSixty feedback to support improving the feedback culture and hosted new focus group sessions off the back of staff survey results, which led to further collaboration for improvement areas. During the year UKAD achieved the Investors in People wellbeing accreditation silver status. Our policies outline our vision on health and safety which is to provide services that are safe throughout their life cycle, within all UKAD operational activities. Furthermore, we aim to conduct our activities in a socially responsible manner and create health and safety practices and procedures that enable UKAD's workforce to work injury free. Simply stated - no accidents, no harm to people and no damage to the environment.

By order of the Board

Simon Lewis

Chair

12 December 2025

Jane Rumble

Chief Executive and Accounting Officer

12 December 2025

Jane Glan

Performance Report

How Performance is Measured and Monitored

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

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

The Ministerial Priorities which include the KPIs set out below, were in place for 2024/25.

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

Sustainability Report

Overall GGCs performance

At UKAD we understand the importance of the impact our activities have on the environment. 2024/25 was the third year of recording and reporting on the carbon emissions from our activities and as we work towards improving our operations, we are committed to minimising the environmental impact we have and to reporting transparently on our sustainability performance.

Mitigating climate change: working towards Net Zero by 2050

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

On sustainability more broadly, all staff members are made aware of how their activities may adversely affect the environment and are encouraged to help to reduce our environmental impact.

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

We made a start in embedding working towards Net Zero by 2050 into our overall governance, decision making and assurance processes in 2020/21 when we made the decision to move our head office into a 'Passivhaus' building. Since then, we have gone further to include sustainability criteria when evaluating new suppliers, to ensure we reduce the use of paper and single use plastic in our everyday operations and encouraged a culture of environmental sustainability throughout the organisation. We have future plans to further embed mitigating climate change in 2025/26.

GHG emissions - Scope 1 (Direct)

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

Sustainability Report continued

GHG emissions - Scope 2 (Energy indirect)

In 2024/25 UKAD incurred £50k on indirect energy expenditure (2023/24 £51k), consumed 36k kWh on electricity (2023/24 54k) and 22k kWh on gas (2023/24 43k).

The figures above show there was a decrease in electricity and gas when compared with 2023/24. This is a result of moving into the Passivhaus building in Sport Park.

GHG emissions - Scope 3 (Official business travel)

In 2024/25 UKAD incurred £450k on expenditure related to official business travel (2023/24 £475k), £433k of which was on domestic (2023/24 £456k) and £16k was on international travel (2023/24 £19k). 271.60 CO2e was emitted as a result of this travel (2023/24 288.50 CO2e), 256.28 from domestic (2023/24 270.96) and 15.31 from international (2023/24 17.54).

The figures show there was a decrease in travel in 2024/25 compared with the previous reporting period. This is a result of our continued efforts to reduce travel.

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

Air Travel

In 2024/25 UKAD staff travelled a total distance of 106,385km via air (2023/24 129,810). The table below shows a breakdown of the distance per category and class of travel. UKAD only uses domestic air travel for occasional journeys between London and Edinburgh and is seeking to eliminate these. UKAD's travel policy has been updated to highlight the need to reduce emissions by flying in economy rather than business class, however there was one business class trip taken during the year.

		2024/25	2023/24	
Category	Class	Distance travelled (km)	Distance travelled (km)	
Domestic	Economy	12,273	16,039	
International Short Haul	Economy	46,204	54,281	
International Long Haul	Economy	27,116	30,600	
International Long Haul	Premium Economy	-	28,890	
International Long Haul	Business Class	20,792	-	
Total		106,385	129,810	

Sustainability Report continued

Waste minimisation and management

In 2024/25 UKAD disposed of 2.53 tonnes of waste (2023/24 4.51 tonnes), 0.97 tonnes of which was recycled (2023/24 1.80 tonnes), and 1.56 tonnes was sent to landfill (2023/24 2.71 tonnes). In FY2023/24 the waste was calculated using an estimate based on the sqm occupied at Sport Park, Loughborough. For 2024/25, a more accurate report was provided from Loughborough University, the Sport Park Landlord, and this data has been used to provide an overall estimation of our total waste across both offices.

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

Year	General Waste	Food Waste	Glass Waste	Recycling	Total Waste
2024/25	1.10	0.33	0.13	0.97	2.53
2023/24	2.06	0.40	0.25	1.80	4.51

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

Finite resource consumption

In 2024/25 UKAD consumed 125 m3 in water (2023/24 163 m3) at a cost of less than £1k (2023/24 less than £1k). The Building Research Establishment (BRE) has set a best practice water consumption target of 4m³ per employee per year. After adjusting for the proportion of the working week during which staff work from home, UKAD's consumption per head is close to this target. This was also the case in 2023/24.

Paper use

UKAD operates paperless systems and documents are only printed if a digital format is not suitable. In 2024/25 UKAD consumed fewer than four reams of A4 and A3 paper (2023/24 fewer than four).

Sustainable procurement

We are committed to supporting the Government in promoting sustainable development policy in areas such as sustainable production and consumption, protection of natural resources and climate change and energy. As part of this, we actively promote sustainability through our procurement activities and strive to ensure that the environmental impacts and societal needs, including those that are economic, are considered when purchasing all of our goods or services. During the year, we asked prospective suppliers to include details of their commitment to sustainability when responding to tenders.

Sustainability Report continued

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

Nature Recovery and Biodiversity action planning

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

Reducing environmental impacts from ICT and Digital

UKAD ensures all Waste Electrical and Electronic Equipment (WEEE) is disposed of sustainably through licenced suppliers for secure recycling or reuse as appropriate. UKAD is committed to reducing waste and regularly reviews infrastructure services to ensure only necessary services are provisioned and that their availability is provided as required. UKAD engages with all third-party suppliers on their commitment towards NetZero targets and compliance with transparency in supply chain regulations.

Sustainable Construction

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

Financial Performance

Summary of Results

UKAD had net expenditure for the year of £9,597k (2023/24: £9,539k). Government grant income received from DCMS is treated as financing rather than income and as such is recognised in the Statement of Changes in Equity.

The chart below shows the percentage split of expenditure for 2024/25.

Athlete Testing, Legal & Results

Major Games

Education & Insight

Comms & International

Other expenditure

Intel & Investigations

UK's WADA Contribution

¹Graph 1: Expenditure in 2024/25

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 2024/25 came to £2,436k (2023/24: £2,253k). In 2024/25 £149k of this income related to testing services provided for Major Games (2023/24 £141k).

¹ Expenditure excludes the net pension cost of £220k.

Financial Performance continued

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 £34k (2023/24: £18k) on non-current assets during the year.

Trade and other payables

Trade and other payables totalled £1,318k as at 31 March 2025 (2023/24: £1,396k). The change relates to a decrease in trade payables at the end of the year compared with 2023/24 due to improvements in our payables process resulting in trade creditors being paid more promptly.

Expenditure

Significant areas of expenditure included the following:

- UKAD has a contract with the WADA-accredited laboratory, the Drug Control Centre, King's College London, which undertakes the analysis of samples from the UK's athlete testing programme. Results analysis and legal work accounted for £2,223k (2023/24: £1,910k)
- £2,275k (2023/24: £2,250k) spent on the direct costs of the athlete testing programme and a further £622k on the related staff costs a total of £2,897k (2023/24: £2,811k). The costs of the athlete testing programme include the costs of DCP who collect samples for analysis
- £1,082k (2023/24: £1,070k) spent on the cost of the UK contribution to WADA
- £193k (2023/24: £269k) spent on the direct costs of the education programme and a further £412k on the related staff costs a total of £605k (2023/24: £611k). 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
- £147k (2023/24: £165k) spent on the direct costs of the Intelligence and Investigations programme and a further £448k on the related staff costs a total of £595k (2023/24: £589k)

Financial Performance continued

• Spending on major games depends on which events the UK has secured for any given year. £92k (2023/24: £87k) spent on the direct costs associated with the delivery of testing services provided at major games, with no related staff costs incurred during the year (2023/24: nil).

Future Financial Risks

There are financial risks regarding the collection of our commercial income but we have not needed to provide for any expected credit losses this year (2023/24: nil). It is not expected the level of testing income in 2025/26 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.

Financial Performance continued

£'000	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
Salaries, social security and pension contributions	4,027	4,142	4,302	4,273	4,294	4,603	4,741
Net pension cost	682	1,559	1,366	285	220	*	*
Total staff cost	4,709	5,701	5,668	4,558	4,514	4,603	4,741
Other expenditure	5,837	6,668	8,148	6,879	7,178	7,823	7,685
Depreciation and amortisation	441	220	226	322	318	189	196
Finance charge	7	4	3	28	23	22	18
Total operating expenditure	10,994	12,593	14,045	11,787	12,033	12,637	12,640

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

Jane Rumble

Chief Executive and Accounting Officer

12 December 2025

Jone OZ



Background to UKAD

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

This report contains five sections:

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

Directors' Report for the Year Ended 31 March 2025

The Directors present their report and financial statements for the year ended 31 March 2025, in respect of United Kingdom Anti-Doping Limited (UKAD), company number 06990867.

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

Future Development and Events since the Reporting Period

UKAD has continued to ensure that a comprehensive anti-doping programme is in place in the UK, and with even more sport to look forward to over the next 12 months we will be working tirelessly to ensure athletes are equipped with the knowledge and tools they need to compete as proud clean athletes. Furthermore, UKAD is continuing to work with overseas partners and maintain the partnership with the Drug Control Centre at King's College, London.

Better Payment Practice Code

UKAD has a commitment to abide by the Better Payment Practice Code and in particular to settle bills in accordance with contracts. Invoices are normally settled within our suppliers' standard terms. 98% (2023/24: 99%) of undisputed invoices were paid within 30 days of receipt.

Pension Liabilities

UKAD has a defined benefit plan and the treatment of pension liabilities is set out in notes 1.6 and 14. In 2022/23 the pension scheme net liabilities became net assets and this change was reflected in the Statement of Financial Position and Statement of Comprehensive Net Expenditure for that year. In 2024/25 the net asset increased further, however, under IFRIC 14, recognition of a pension asset is restricted to the amount that can be recovered through refunds or reductions in future contributions. In line with the scheme rules and relevant accounting standards, UKAD does not have an unconditional right to a refund of the surplus, nor is it probable that the surplus will lead to lower future contributions. Consequently, no pension asset has been recognised in the financial statements.

Sickness Data

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

Diversity

At the end of the year the board comprised four males and five females. One Board member has declared a disability, one is from an Asian ethnic background and two are from the black

Directors' Report for the Year Ended 31 March 2025 continued

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.

Personal Data

UKAD has suffered no protected personal data incidents during 2024/25 or prior years and has made no such report to the Information Commissioner's Office.

Auditor

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

Simon Lewis

Chair, on behalf of the UKAD Board

12 December 2025

Statement of Directors' and Accounting Officer's Responsibilities

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

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

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

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

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

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

Statement of Directors' and Accounting Officer's Responsibilities

continued

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

Jane Rumble

Chief Executive and Accounting Officer

12 December 2025

Simon Lewis

Chair, on behalf of the UKAD Board

12 December 2025

Governance Statement

This Governance Statement outlines our governance structure and demonstrates how the arrangements that we have in place align with the guidelines and principles set out in the UK Corporate Governance Code. Where any aspect of the Code has not been fully applied, an explanation is given below. It also outlines risk management and internal control arrangements for UKAD. It applies to the financial year 1 April 2024 to 31 March 2025 and up to the date of approval of the Annual Report and Accounts.

The Going Concern and Viability Statement can be found on page 23.

Framework Document

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

Governance Statement – UK Corporate Governance Code

The Framework Document requires us to comply with the UK Corporate Governance Code² or to specify and explain any non-compliance in our annual report. However, we also believe that adopting the UK Corporate Governance Code ensures that we recognise and embed best practice in Corporate Governance. The Board considers that we have complied in full with the Code, other than the areas explained in this report. UKAD is a company limited by guarantee with no shareholders. Reference to 'shareholders' within the UK Corporate Governance Code does therefore not apply.

Role of the Board

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

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

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

² https://media.frc.org.uk/documents/UK_Corporate_Governance_Code_2018.pdf

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

Composition of the Board

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

Simon Lewis, appointed on 4 August 2025, is the current Chair of the Board and Nicola Phillips is the current Senior Independent Director. Trevor Pearce was the Chair throughout 2024/25 and up until 3 August 2025.

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

The principles and provisions within the code relating to board appointments are fulfilled on behalf of UKAD by DCMS, as the Department handles the appointment of UKAD's Directors. The process, including the time commitment, is outlined on the Public Appointments area of the gov.uk website³.

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

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

All non-executive directors are considered to be independent.

Our Framework Document states that the CEO and Finance Director of the organisation will be appointed to the Board ex-officio. In order for this process to be formalised our Articles of Association were updated to mirror the Framework Document which was completed in January 2025.

³ Public appointments - GOV.UK

Board changes

Please see the table on page 50 for changes to the Board during the reporting period.

Board Governance

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

The Board met four times in 2024/25 in May 2024, July 2024, November 2024 and February 2025. Additionally, the Board approved one matter by unanimous decision by email in August 2024. It also held two development days in June 2024 and December 2024. Before the Board Development meeting held in December 2024, the Board held a formal meeting to approve the 2023/24 annual report and accounts.

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

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

The Chair

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

- taking a strong hand in shaping the organisation and working collaboratively with a broad range of key stakeholders
- developing an awareness and understanding of the range of organisational cultures to ensure buy-in, at all levels
- engaging with Governing Bodies of Sport to establish and maintain cooperative relationships in the area of case management of doping cases
- provide effective, strategic leadership to the Board in its responsibilities towards delivery
 of an effective UK anti-doping programme, including the process of strategy development

- act as a positive and powerful advocate for the work of UKAD, including assuring effective communications with key partners and stakeholders (including Government, NGBs and law enforcement agencies) both in the UK and internationally
- chair Board meetings, and attend Board committees as appropriate
- exercise accountability to Government and key partners, and ensure the delivery of the objectives and targets shown in its Framework Document with DCMS
- agree management arrangements at a senior level of the organisation, including
 appointing and remunerating the Board, Chief Executive and executive team. To also
 develop a supportive relationship with the Chief Executive to deliver corporate strategy.

The Chief Executive

The responsibilities of the Chief Executive include:

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

The Senior Independent Director

The responsibilities of the Senior Independent Director include:

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

Non-executive directors

The responsibilities of the Non-executive Directors include:

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

Board Evaluation

Our last externally facilitated Board Effectiveness Review (BER) took place in December 2022, with the next one due in 2025/26. However, good practice in respect of corporate governance requires that boards assess their effectiveness regularly and the UKAD Board is committed to doing so on an annual basis. In July 2024, an internally facilitated BER was conducted. The BER focussed on three themes:

- Board Leadership and Company Purpose
- Division of Responsibilities
- Composition, Succession and Evaluation.

A summary of what the Board agreed was working well, what could be improved and the key recommendations under each theme, is outlined below.

Board Leadership and Company Purpose

The Financial Reporting Council (FRC) guidance on BERs⁴ states: "An effective board defines the company's purpose and then sets a strategy to deliver it, underpinned by the values and behaviours that shape its culture and the way it conducts its business. It will be able to explain the main trends and factors affecting the long-term success and future viability of the company." With that in mind, the BER looked at how the Board functions as a team, how it communicates with key stakeholders, such as DCMS, and whether the strategy ensures long term success.

Overall, the Board agreed that they are a well-functioning team, with a well-established strategy, and one that embraces and acts in accordance with UKAD's values and principles. They also agreed that UKAD has effective working relationships with DCMS and ministers, and that it stays focussed on strategic matters rather than operational issues.

There were some areas for improvement that the Board collectively agreed on. These included gaining a better understanding of the company culture, increasing the communication with athletes and obtaining feedback from other stakeholders.

Recommendations to work on these improvement areas included the Board being given the opportunity to gain experience of the culture first hand by being invited to 'Team Talk', our monthly team meeting, and other meetings where relevant. To increase the communication with athletes it was recommended to utilise the Athlete Commission to increase athlete involvement and feedback. On feedback from other stakeholders, it was recommended that the executive team provide an overview of UKAD's key stakeholders and provide a summary on how feedback is obtained and responded to.

Division of Responsibilities

The FRC guidance on BERs states "The chair is pivotal in creating the conditions for overall board and individual director effectiveness, setting clear expectations concerning the style and tone of board discussions, ensuring the board has effective decision-making processes and applies sufficient challenge to major proposals."

The Board agreed that they had the necessary information, time and space to explore key issues and reach decisions. They also agreed that Board and sub-committee papers were circulated in advance with sufficient time for them to prepare for meetings.

An area for improvement identified under this theme, was around the understanding of effective risk management processes including emerging risks and changes to the risk landscape.

⁴ Guidance on Board Effectiveness MmfcOrz.pdf (frc.org.uk)

The Board agreed that having more discussions on risk at Board meetings, rather than just through the Audit and Risk Committee, would be beneficial and would help to improve their understanding, and as a result it was recommended that bi-annual risk review at Board level took place.

Composition, Succession and Evaluation

The FRC guidance states that "Appointing directors who are able to make a positive contribution is one of the key elements of board effectiveness. Directors will be more likely to make good decisions and maximise the opportunities for the company's success if the right skillsets and a breadth of perspectives are present in the boardroom."

The Board agreed that it encourages, respects and welcomes diverse, different and at times conflicting views. It also agreed that it has the right blend of skills & expertise to enable today's and tomorrow's challenges to be faced.

However, to support individual Board member development it was recommended that development plans be discussed during mid-year reviews.

All of the recommendations outlined above were implemented throughout the year and continue into FY2025/26.

Audit and Risk Committee

At the financial year end, membership of the Audit and Risk Committee (ARC) comprised of four non-executive directors; George Walker (Chair), Nicola Phillips, Mark Foster and Nicola Shannon KC. The Chair of the committee is a chartered accountant with current and relevant financial experience.

The committee met four times in the year, with meetings in May 2024, August 2024, December 2024 and February 2025.

The Chief Executive (as Accounting Officer), Director of Finance and Business Services, Head of Finance and Head of Risk and Information attended each meeting. A representative from our internal auditor (TIAA), also attended each meeting along with representatives from the National Audit Office (NAO), our statutory external auditor.

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

The Committee advises the Board and Accounting Officer on:

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

The following matters were considered by the committee during the 2024/25 financial year:

Finance

- Final annual report and accounts for the year ended 31 March 2024
- Finance reports and management accounts to the most recent month ends including allocation of contingency
- Arrangements for the preparation and audit of the 2024/25 annual report and accounts
- Budget process and draft budget for the year ending 31 March 2026

External audit

- Management Report in respect of the year ended 31 March 2024
- Progress updates during the year
- Audit planning report in respect of the year ended 31 March 2025

Internal audit

- Annual plan 2025/26
- Annual report 2023/24
- Finalised audit reports
- Implementation of recommendations
- Progress updates

Risk

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

Governance

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

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

The company's main risks are set out in the 'Risk and Control Framework' section of this report on page 54.

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

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

People Committee

At the financial year end, membership of the People Committee comprised of four non-executive directors; Suman Ziaullah (Chair), Alison O'Riordan, Frances Akor and Ama Agbeze.

The committee met three times in the year, with meetings in June 2024, October 2024 and January 2025.

The Chief Executive, Director of Finance and Business Services, and the Head of People attended each meeting. The Chair of the Board also attended in an observing capacity.

The main duties of the committee are outlined in the Remuneration and Staff Report on page 61.

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

- Results of the staff survey
- Gender pay gap
- Pay, including performance related pay
- Sickness, employee turnover and recruitment and retention

• Equality, diversity and inclusion (EDI).

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

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

Remuneration Policies & Practices

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

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

Board and committee membership

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

Director	Role	Board	Audit and Risk Committee	People Committee
Ama Agbeze MBE	Non-executive director	App. 30/10/2023		App. 30/10/2023
Frances Akor	Non-executive director	App. 01/10/2017		App. 30/10/2023
Angelina Bassford	Director of Finance and Business Services	App. 09/01/2025		
Mark Foster	Non-executive director	App 15/07/2021	App. 15/07/2021	
Alison O'Riordan	Non-executive director	App. 05/09/2022		App. 05/09/2022
Trevor Pearce CBE QPM	Chair	App. 23/02/2017		
Nicola Phillips OBE	Non-executive director	App. 01/10/2017	App. 26/10/2021	
Jane Rumble	CEO	App. 09/01/2025		
Nicola Shannon KC	Non-executive director	App. 30/10/2023	App. 30/10/2023	
George Walker	Non-executive director	App. 05/09/2022	App. 05/09/2022	
Suman Ziaullah	Non-executive director	App. 15/07/2021		App. 15/07/2021

Board and committee meetings

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

We also operate a Board apprentice scheme and in 2024/25 a Board apprentice attended each of the Board meetings.

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

	Board	Audit & Risk Committee	People Committee
Number of Meetings	5*	4	3
Ama Agbeze MBE	3/5	-	3/3
Angelina Bassford	5/5	4/4	3/3
Frances Akor	5/5	-	3/3
Mark Foster	5/5	4/4	-
Alison O'Riordan	5/5	-	2/3
Trevor Pearce CBE QPM	5/5	4/4	1/3
Nicola Phillips OBE	4/5	4/4	-
Jane Rumble	5/5	4/4	3/3
Nicola Shannon KC	4/5	3/4	-
George Walker	5/5	4/4	-
Suman Ziaullah	5/5	-	3/3

^{*}One of the 5 board meetings was a short meeting held in December 2024 before the Board Development Day. This meeting was held to approve the Annual Report and Accounts for FY 2023/24.

Board Members' Company Directorships and Significant Interests

The table below shows the reported company directorships and significant interests of the Board members held in 2024/25.

Name	Entity	Role		
	Sporting Equals	Member of the Sports Monitoring Advisory Panel		
	BBC/England Netball	Commentary		
Ama	Netball Players Association	Alumni Member		
Agbeze MBE	Youth Sport Trust	Athlete Mentor		
	SportsAid	Trustee		
	Self-employed	Consulting, ad hoc coaching, keynote speaking		
Frances Akor	None	-		
Angelina Bassford	None	-		
Mark	Rugby Football League	Chief Commercial Officer (past)		
Foster	England Netball	Chief Commercial Officer (current)		
A 1:	British Athletics	Coach		
Alison O'Riordan	England Athletics	Coach		
	Paralympics Ireland	Coach		
Trevor Pearce CBE QPM	None	-		
Ni: l .	Welsh Rugby Players Association	Non-executive Advisory Board Member		
Nicola Phillips OBE	Association of Chartered Physiotherapists in Sport & Exercise Medicine	Life Member		

Name	Entity	Role	
Jane Rumble	None	-	
Nicola Shannon KC	Sport Resolutions	Member of Safeguarding Case Management Panel	
	Scottish Sports Futures	Charity Trustee	
George	SportsAid Scotland	Charity Trustee	
Walker	Lawn Tennis Association	Non-playing member	
	Scottish Rugby	Season ticket holder	
Suman Ziaullah	Old Albanians' Rugby Club	Volunteer Coach	

Commissions

In addition to the committees, the Board has established two commissions. The Athlete Commission, chaired by one of the Board members, met twice in 2024/25. Its remit is to provide a forum for the exchange of information and opinions on anti-doping matters. The Innovation Commission, chaired by one of the Board members, met twice in 2024/25. The purpose of this commission is to signpost new trends in doping activity and to focus on coordinated opportunities for research funding that support the development of evidence-based anti-doping policy.

Relationship with our sponsoring department

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

Maintenance of a sound internal control system

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

In FY2024-25, the effectiveness of the system of internal control was and will continue to be maintained by:

- Active monitoring of the status of strategic risks by the senior management team, Audit and Risk Committee and Board
- Review and approval by the Board of key policies which underpin internal control systems
- Oversight of the status of all risks by the Audit and Risk Committee
- Scrutiny of all internal and external audit reports by the Audit and Risk Committee, supported by follow-up reports on the management response
- Receipt of the Alcumus report on the annual audit of compliance with ISO 9001:2015 and ISO 27001:2022 standards
- Receipt of the Internal Auditor's Annual Report.

For further information on the Alcumus and Internal Auditors reports, please see the 'Internal Audit' section on page 56.

Control and assurance environment

Our system of internal control is designed to identify and prioritise risks to the achievement of our aims and objectives in a proportionate manner, to evaluate the likelihood of those risks being realised and the impact this may have, and to manage them efficiently, effectively and economically. It is also recognised that risk is not always negative, and that maximising opportunity is part of our risk management protocols. The Audit and Risk Committee assists the Board in discharging its responsibilities in this area (as explained further in the section headed Audit and Risk Committee on pages 45 to 48).

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 2024/25. The process of risk assessment is led by the senior management team, with input from managers and staff. All strategic risks have a designated senior manager who is responsible for reporting the status of each identified risk. New risks identified during the year are added to the risk register. The organisation has developed strategic, operational and project level risk registers, involving all staff, to ensure that risk management is embedded throughout UKAD.

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

- Measurably increased levels of demoralised/demotivated staff or workers
- Violence towards UKAD staff or workers
- Material damage to trust in UKAD
- Source of intelligence identified
- Inability to collect and develop appropriate intelligence relating to doping
- Failure to win tenders for contracted major events
- Erroneous or misleading information produced about UKAD
- Improper use of brand
- Insufficient funding for NADP and Strategic Aims.

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

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

Risk-management framework

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

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

The Audit and Risk Committee formally reviews the risk position at each meeting (in 2024/25, in May 2024, July 2024, December 2024 and February 2025), and provides assurance to the Board.

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

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

Internal Audit

The review of the effectiveness of our control environment is informed by the work of our internal and external auditors and UKAD senior managers who have responsibility for the development and maintenance of the internal control framework. In April 2021 TIAA commenced its work providing our internal audit services. In addition, UKAD has an integrated quality and information security management system in place, which is audited annually by Alcumus in accordance with the requirements of the ISO 9001:2015 and ISO 27001:2022 standards. These independent reviews provide assurance to the Board that the processes relating to UKAD's core operations are undertaken appropriately and are continually improved.

TIAA undertook four reviews during the year, covering the areas of assurance framework: Risk Management; Data Quality and Integrity; Core Finance; and Research Project Awards and one compliance audit covering Government Functional Standards. In addition to the audits, TIAA followed up on the implementation of recommendations from prior years. In its Annual Report to the Audit and Risk Committee, TIAA concluded that 100% (2023/24: 100%) of previous internal audit recommendations had either been implemented, superseded, or were within target date for implementation, and in its opinion good progress had been made. TIAA also reported

that on the basis of their audit work reasonable and effective risk management, control and governance processes were in place.

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

Appointment of Auditors

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

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

Financial management and reporting

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

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

We have systems in place for budget holders to effectively review and monitor their budgets regularly and through regular meetings, we operate a finance business partnering relationship between department heads and the finance team. This helps budget holders and the finance team better understand the drivers which impact on budgets and helps to ensure forecasts are accurate. The information gained during these meetings helps to produce up-to-date and accurate information which feeds into the reporting to the Audit and Risk Committee and the Board.

Operational

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

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

Other stakeholder engagement includes meetings with National Governing Bodies (NGBs) where cross cutting operational matters are discussed. Strategic matters are discussed with NGB Board Anti-Doping Leads, where UKAD facilitates the sharing of best practices, and participants are encouraged to outline the key risks specific to their sport. This engagement helps UKAD to strengthen relationships with key stakeholders, build a better understanding of potential risk areas and gain valuable feedback which it can use to help improve its performance. UKAD has several facilities in place to ensure regular engagement with its workforce which includes twice yearly staff surveys and a bi-monthly staff consultation forum (SCF). The SCF is chaired by the Head of People and attended by the Director of Finance and Business Services along with one other Executive Director.

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

Other Governance Matters

Procurement

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

Reporting of Wrongdoing

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

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

Reporting of Suspicions about Doping

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

Reporting of Fraud

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

Government Functional Standards

During the year, consideration was given to compliance with the Government functional standards. This consideration involved completing an initial assessment of the state of compliance and implementing necessary changes to close the gaps for any standards relevant to UKAD. Furthermore, during the year, a detailed assessment of compliance against the standards was conducted by the internal audit function.

The assessment and audit concluded that UKAD complies with all the mandatory requirements of the Government Functional Standards which includes:

- Government functional standard GovS 001: Government functions
- Government Functional Standard GovS 002: Project Delivery
- Government Functional Standard GovS 003: People

Other Governance Matters continued

- Government Functional Standard GovS 004: Property
- Government Functional Standard GovS 005: Digital
- Government Functional Standard GovS 006: Finance
- Government Functional Standard GovS 007: Security
- Government Functional Standard GovS 008: Commercial and Commercial Continuous Improvement Assessment Framework
- Government Functional Standard GovS 009: Internal Audit
- Government Functional Standard GovS 010: Analysis
- Government Functional Standard GovS 011: Communication
- Government Functional Standard GovS 013: Counter Fraud
- Government Functions Standard GovS 014: Debt
- Government Functional Standard GovS 015: Grants

Trade Union

No time was spent on trade union activities in 2024/25.

Jane Rumble

Chief Executive and Accounting Officer

12 December 2025

Jane OZ

Accountability Report

Remuneration and Staff Report

People Committee

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

The role and responsibilities of the Committee include:

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

Remuneration Policy

The People Committee are responsible for reviewing the ongoing appropriateness and relevance of the remuneration policy and in 2024/25 salary increases and any performance related payments were approved by the committee before implementation and payment.

The CEO and Director of Finance and Business Services are appointed to the Board exofficio and are therefore not reported in the following table.

Remuneration of Board Members (subject to audit)

Name	Salary/Fees £'000 2024/25	Salary/Fees £'000 2023/24
Ama Agbeze MBE	5-10	0-5
Frances Akor	5-10	5-10
Angelina Bassford*	N/A	N/A
Mark Foster	5-10	5-10
Nicholas Griffin KC	-	0-5
Alison O'Riordan	5-10	5-10
Trevor Pearce CBE QPM	30-35	30-35
Nicola Phillips OBE	5-10	5-10
Claire-Marie Roberts	-	0-5
Jane Rumble*	N/A	N/A
Nicola Shannon KC	5-10	0-5
George Walker	5-10	5-10
Suman Ziaullah	5-10	5-10

^{*} Disclosed in the Executive Directors table below.

Contract Information

Name	Date of (re-) Appointment	Length of Contract	Unexpired Term at 31 March 2025	Notice Period
Ama Agbeze MBE	30 October 2023	4 years	2 years 7 months	3 months
Frances Akor *	1 October 2021	4 years	6 months	3 months
Mark Foster	15 July 2021	4 years	3 months	3 months
Alison O'Riordan	5 September 2022	4 years	1 year 5 months	3 months
Trevor Pearce CBE QPM**	23 February 2025	6 months	5 months	3 months
Nicola Phillips OBE *	1 October 2021	4 years	6 months	3 months
Nicola Shannon KC	30 October 2023	4 years	2 years 7 months	3 months
George Walker	5 September 2022	4 years	1 year 5 months	3 months
Suman Ziaullah	15 July 2021	4 years	3 months	3 months

^{*} Reappointment for a second four-year term ** Extended to allow more time for recruitment of new Chair

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 2024/25 (2023/24: £nil). Tax on Board Members' expenses of £4k (2023/24: £3k) was paid by UKAD. There were none received or receivable by the Chief Executive or the Directors Team in 2024/25 (2023/24: £nil).

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

	Salary and allowances	Performance related pay	Pension Benefits (to nearest £1k*	Total Remuneration £'000
2024/25				
Angelina Bassford (Director of Finance and Business Services)	85-90	0-5	31	115-120
Kirsty Cockburn	75-80	0-5	27	105-110
(Director of				
Communications) i				
Hamish Coffey	85-90	0-5	46	130-135
(Director of				
Operations) ⁱⁱ				
Nisha Dutt	105-110	0-5	43	150-155
(Director of Legal &				
Regulatory affairs)				
Tony Josiah	95-100	0-5	57	155-160
(Director of				
Education, Insight				
and Global				
Engagement)				
Jane Rumble (Chief Executive)	140-145	10-15	52	205-210

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

^{*} The value of pension benefits accrued during the year is calculated as (the real increase in pension multiplied by 20) less (the contributions made by the individual). The real increase excludes increases due to inflation or any increase or decrease due to a transfer of pension rights

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 percent of gross salary towards all employees' pension contributions.

FTE basis of 0.81, FTE 100-105, FTE basis of 0.92, FTE 95-100

iii Appointed on 18 December 2023, FYE 80-85, iv in post until 31 December 2023, FYE 110-115 on an FTE basis of 0.81. FTE basis of 0.63, FTE 95-100. FTE basis of 0.92, FTE 90-95.

The Chief Executive is entitled under contract to receive a non-consolidated performance related payment of up to 10 percent of salary and the Directors Team fixed amounts subject to the achievement of specific targets. These targets and the attainment of them are determined by the People Committee. For 2024/25 the Directors Team had personal and team targets with amounts for partially and fully achieving these.

Pension Benefits

The Chief Executive and Directors Team are members of the Local Government Pension Scheme (LGPS), a tax-approved defined benefit occupational pension scheme set up under the Superannuation Act 1972. Benefits are based on career average revalued earnings and duration of membership. Members of the scheme accrued pension entitlement in the year at a rate of 1/49 of career average revalued earnings salary. Death in service cover is three years pay plus spouse's/civil partner's pension equal to 1/160 of the career average revalued earnings, times total membership. Financial disclosures in relation to the pension scheme are shown in Note 14 to the accounts. The table below shows the pension entitlement of the Chief Executive and Directors Team as at 31 March 2025.

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 2025	CETV as at 31 March 2024	Real Increase in CETV
2024/25							
Angelina Bassford	0-2.5	-	0-5	-	57	33	24
Kirsty Cockburn	0-2.5	-	0-5	-	53	23	29
Hamish Coffey	2.5-5	0-2.5	25-30	10-15	384	339	40
Nisha Dutt	2.5-5	-	10-15	-	151	115	34
Tony Josiah	2.5-5	0-2.5	35-40	20-25	683	608	65
Jane Rumble	2.5-5	-	5-10	-	150	93	55

Accrued pension benefits included in this table for any individual affected by the Public Service Pensions Remedy have been calculated based on their inclusion in the legacy scheme for the period between 1 April

2015 and 31 March 2022, following the McCloud judgment. The Public Service Pensions 44 Remedy applies to individuals that were members, or eligible to be members, of a public service pension scheme on 31 March 2012 and were members of a public service pension scheme between 1 April 2015 and 31 March 2022. The basis for the calculation reflects the legal position that impacted members have been rolled back into the relevant legacy scheme for the remedy period and that this will apply unless the member actively exercises their entitlement on retirement to decide instead to receive benefits calculated under the terms of the Alpha scheme for the period from 1 April 2015 to 31 March 2022.

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

Accrued pension represents the amount payable to the Chief Executive and Directors Team if they had left on 31 March 2025. Cash-Equivalent Transfer Values (CETV) are not payable directly but represent the potential liability if they should leave the scheme and wish to transfer accrued benefits to another scheme. These are based on assumptions certified by a qualified actuary in accordance with guidance note GN11, published by the Institute of Faculty Actuaries, and do not take account of any reduction in benefits arising from Lifetime Allowance Tax that may be due when pension benefits are drawn.

The Cash Equivalent Transfer Value (CETV)

CETV figures are calculated using the guidance on discount rates for calculating unfunded public service pension contribution rates that were extant at 31 March 2025. HM Treasury published updated guidance on 27 April 2023; this guidance will be used in the calculation of 2024/25 CETV figures. This is the actuarially assessed capitalised value of the pension scheme benefits accrued by a member at a particular point in time. The benefits valued are the member's accrued benefits and any contingent spouse's pension payable from the scheme. A CETV is a payment made by a pension scheme or arrangement to secure pension benefits in another pension scheme or arrangement when the member leaves a

scheme and chooses to transfer the pension benefits they have accrued in their former scheme. The pension figures shown relate to the benefits that the individual has accrued as a consequence of their total service, not just their current executive appointment. CETVs are calculated in accordance with The Occupational Pension Schemes (Transfer Values) (Amendment) Regulations 2008 and do not take account of any actual or potential reduction to benefits resulting from Lifetime Allowance Tax which may be due when pension benefits are taken.

The real increase in the value of the CETV

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

Our Staff

At the start of the year there were 67 people on full-time permanent contracts, five on part-time permanent contracts, four on full-time fixed-term contracts and one on a part-time fixed term contract. By the end of 2024/25 there were 68 people on full-time permanent contracts, five on part-time permanent contracts, six on full-time fixed-term contracts and three on part-time fixed term contracts. Four staff who came across from UK Sport under TUPE regulations remain in UKAD's employment. UKAD is organised into five directorates – Business Services, Communications, Legal and Regulatory Affairs, Operations, and Education, Insight and Global Engagement. There were 441 days (2023/24: 519 days) lost due to sickness absence during the year, equivalent to 5.60 days per person (2023/24: 6.73 days per person). Staff turnover was 15% for 2024/25 (2023/24: 17%).

Exit Packages (subject to audit)

There were no exit packages during the year (2023/24: none).

Staff Costs (subject to audit)

£'000	Directly employed	Agency workers	Total 2024/25	Total 2023/24
Wages and salaries	3,692	31	3,723	3,724
Social Security costs	414	-	414	401
Net pension cost	220	-	220	285
Pension contributions	157	-	157	148
Total	4,483	31	4,514	4,558

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

	Permanent Contracts	Fixed Term Contracts	Total 2024/25	Total 2023/24
Directly employed	71.2	6.4	77.6	75.9
Agency workers	-	0.8	0.8	1.6
Total	71.2	7.2	78.4	77.5

Average Number of Full Time Equivalent Staff by band

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

Band	Permanent Contracts	Fixed Term Contracts	Agency Workers	Total 2024/25	Total 2023/24
9	1.0	0.0	0.0	1.0	1.0
8	4.7	0.0	0.0	4.7	5.1
7	0.0	0.0	0.0	0.0	0.0
6	1.8	0.0	0.0	1.8	2.0
5	13.5	0.0	0.0	13.5	13.9
4	23.9	0.0	0.1	24.0	25.8
3	22.2	4.4	0.3	26.9	23.4
2	4.0	1.4	0.4	5.8	5.7
1	0.1	0.6	0.0	0.7	0.7
Total	71.2	6.4	0.8	78.4	77.6

Average Number of Full Time Equivalent Staff by equivalent Senior Civil Service bands

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

Remuneration and Staff Report continued

Band	Pay Range	Average FTE payroll staff 2024/25	Average FTE payroll staff 2023/24
1	£76,000 - £117,800	4	4
2	£98,000 - £162,500	1	1
3	£128,000 - £208,100	1	1

Contingent Labour, Consultancy and Off-Payroll Engagements

UKAD spent £31k (2023/24: £64k) on agency workers and £4k (2023/24: £7k) on consultancy. There were no off-payroll engagements and the total number of board members with significant financial responsibility totals 11.

Fair Pay Disclosures (subject to audit)

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

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

Year	25 th percentile pay ratio	Median pay ratio	75 th percentile pay ratio
2024/25	4.7:1	3.6:1	2.9:1
2023/24	4.5:1	3.5:1	2.6:1

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
2024/25			
Total pay and benefits	33,718	43,877	53,950
Salary component of total pay and benefits	31,873	39,842	48,527
2023/24			
Total pay and benefits	32,792	42,707	56,383
Salary component of total pay and benefits	30,135	38,630	52,819

Remuneration and Staff Report continued

The banded remuneration of the highest paid member of staff was £155k-160k (2023/24: £145k-150k). This was 3.6 times (2023/24: 3.5 times) the median remuneration of the workforce, which was £43,877 (2023/24: £42,707).

Remuneration ranged from £24k to £156k (2023/24: £22k to £149k).

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 7% on the mid-point of the salary and allowances band relating to the highest paid member of staff. As shown in the remuneration report on page 63, the band has increased from 135-140k in 2023/24 to 140-145k in 2024/25.

The mid-point of the performance related pay and bonuses band paid to highest paid member of staff increased by 67%. As shown in the remuneration report, the band has increased from 5-10k in 2023/24 to 10-15k in 2024/25.

Compared to the previous reporting period, there was an average decrease of 0.3% on the remuneration paid to employees (excluding the highest paid member of staff) (2023/24: 5% increase). This is due to roles being recruited into Loughborough when they became vacant, which do not require a London weighted salary.

There was an average decrease of 18% on performance related pay and bonuses paid to employees (excluding the highest paid member of staff) (2023/24: 160% increase). The increase in 2023/24 is due to the implementation of a revised performance replated pay framework enabling top performers to be rewarded.

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

Gender Mix at the End of the Financial Year

Gender	Board	Senior Management	Other Staff
Males	4	2	38
Females	5	4	39

Remuneration and Staff Report continued

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

Employment of disabled persons and promoting diversity

UKAD is fully committed to the elimination of unlawful and unfair discrimination and values the differences that a diverse workforce brings to the organisation. UKAD's People Strategy sets out the approach UKAD is taking to increase diversity and benefit from these changes. UKAD is committed to building and maintaining a culture that values meritocracy, openness, fairness and transparency. The organisation will not discriminate because of age, disability, gender reassignment, marriage and civil partnership, pregnancy and maternity, race (which includes colour, nationality and ethnic or national origins), religion or belief, sex or sexual orientation. It will also not discriminate because of any other irrelevant factor. All UKAD employees, the UKAD Board, DCP and National Trainers are responsible for the promotion and advancement of the strategy. As at 31 March 2025 UKAD had six employees who had declared a disability.

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

Health and Safety at work

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

Employee Consultation

Our approach to handling employee related issues and consultation is outlined in the 'Employment and Training Policies and Staff Participation' section of the strategic report on page 24.

Remuneration Policies & Practices

Details of our remuneration policies & practices can be found on page 49 of the governance report.

Trade Union

We do not operate a trade union facility.

Parliamentary Accountability and Audit Report

Regularity of expenditure (audited)

UKAD is required to report on the regularity of expenditure including losses and special payments in line with Managing Public Money requirements. No special payments were made in 2024/25 (2023/24: Nil).

For the financial year 2024/25, UKAD has no reportable amounts in line with the Financial Reporting Manual (FReM) in respect of the following:

- Losses
- Remote contingent liabilities

Fees and Charges (audited)

UKAD provides a range of services to external entities, principally NGBs. These services primarily relate to contracted testing and testing at major events. As mentioned in the strategic report, UKAD conducted just over 10,600 tests in 2024/25 with a proportion of these conducted on a commercial basis. Full details of income generated are outlined in note 2 of the financial statements.

Jane Rumble

Chief Executive and Accounting Officer

12 December 2025

Simon Lewis

Chair, on behalf of the UKAD Board

12 December 2025

Opinion on financial statements

I have audited the financial statements of United Kingdom Anti-Doping Limited for the year ended 31 March 2025 under the Government Resources and Accounts Act 2000.

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

- Statement of Financial Position as at 31 March 2025;
- Statement of Comprehensive Net Expenditure, Statement of Cash Flows and Statement of Changes in Equity for the year then ended; and
- the related notes including the significant accounting policies.

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

In my opinion the financial statements:

- give a true and fair view of the state of United Kingdom Anti-Doping Limited's affairs as at 31 March 2025 and of the net expenditure for the year then ended;
- have been properly prepared in accordance with the UK adopted International Accounting Standards; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Opinion on regularity

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

Basis for opinion

I conducted my audit in accordance with International Standards on Auditing (UK) (ISAs (UK)), applicable law and Practice Note 10 'Audit of Financial Statements and Regularity of Public Sector Bodies in the United Kingdom (2024)'. 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 2024. 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.

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

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

Conclusions relating to going concern

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

My evaluation of the directors' assessment of the entity's ability to continue to adopt the going concern basis of accounting included a review of the Grant in Aid forecast along with management's budget and related assumptions for financial years 2025-26 and 2026-27.

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.

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

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

Overview of my audit approach

Key audit matters

Key audit matters are those matters that, in my professional judgement, were of most significance in the audit of the financial statements of the current period and include the most significant assessed risks of material misstatement (whether or not due to fraud) identified by the auditor, including those which had the greatest effect on: the overall audit strategy; the allocation of resources in the audit; and directing the efforts of the engagement team.

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

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

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

Valuation of defined benefit pension scheme

Description of risk

United Kingdom Anti-Doping Limited's staff are members of the Local Government Pension Scheme (LGPS), a multi-employer defined benefit pension scheme. United Kingdom Anti-Doping Limited's share of the scheme's assets and liabilities as at 31 March 2025 are reported in note 14 of the financial statements and represent a significant management estimate with a high risk of material misstatement. Both the asset and liability balances are highly material to the financial statements at £12.3m (2023-24: £11.7m) and £7.7m (2023-24: £9.3m) respectively.

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

A full actuarial valuation is undertaken triennially and occurred at 31st March 2022. The accounting estimate was therefore based on a roll-forward of the triennial valuation to bring the valuation to 31 March 2025.

How the scope of my audit responded to the risk

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

Using the work of an actuarial expert, I have assessed the reasonableness of the method, model, input data and assumptions used by management's actuary in determining the asset and liability valuations. I also assessed the expertise and independence of management's actuary. I have used the work of the auditor of the pension scheme over the controls in place and the year-end asset valuation.

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

Key observations

I identified a material misstatement arising because management's actuary had not performed calculations to determine whether the recognition of the net pension asset should be restricted in line with IFRIC 14. As a result of performing this work, management made an adjustment to reduce the net pension asset to £nil in the financial statements.

Application of materiality

Materiality

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

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

United Kingdom Anti-Doping Limited			
Materiality	£230,000		
Basis for determining materiality	Approximately 2% of the year-end's gross expenditure of £12.0m (£11.8m in 2023-24).		
Rationale for the benchmark applied	I have identified gross expenditure as the appropriate benchmark. United Kingdom Anti-Doping Limited's main objective is the protection of clean sport which is achieved through the delivery of educational programmes and athlete testing. Expenditure incurred in performing these functions is of interest to the users of the accounts including Parliament in respect of funding provided by the Department for Culture, Media and Sport through the grant-in-aid process.		

Performance Materiality

I set performance materiality at a level lower than materiality to reduce the probability that, in aggregate, uncorrected and undetected misstatements exceed the materiality for the financial statements as a whole. performance materiality was set at 75% of materiality for the 2024-25 audit (2023-24: 75%). In determining performance materiality, I have also considered the uncorrected misstatements identified in the previous period.

Other Materiality Considerations

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

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

Error Reporting Threshold

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

Total unadjusted audit differences reported to the Audit and Risk Committee have decreased net expenditure and increased net assets by £42k.

Audit scope

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

Other Information

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

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

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

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

I have nothing to report in this regard.

Opinion on other matters

In my opinion the part of the Directors' Remuneration Report to be audited has been properly prepared in accordance with the Companies Act 2006.

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

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

Matters on which I report by exception

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 or the Directors' Report.

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

- adequate accounting records have not been kept or returns adequate for my audit have not been received from branches not visited by my staff; or
- I have not received all of the information and explanations I require for my audit; or
- the financial statements and the parts of the Remuneration and Staff Report to be audited are not in agreement with the accounting records and returns; or
- certain disclosures of director's remuneration specified by law are not made; or
- the Governance Statement does not reflect compliance with HM Treasury's guidance.

Corporate governance statement

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

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

- Directors' statement with regards the appropriateness of adopting the going concern basis of accounting and any material uncertainties identified [set out on page 23]
- Directors' explanation as to its assessment of the entity's prospects, the period this assessment covers and why the period is appropriate [set out on pages 23-24]
- Directors' statement on fair, balanced and understandable [set out on page 37-38]
- Board's confirmation that it has carried out a robust assessment of the emerging and principal risks [set out on pages 23-24]
- The section of the annual report that describes the review of effectiveness of risk management and internal control systems [set out on pages 53-58] and
- The section describing the work of the audit committee [set out on pages 45-48].

Responsibilities of the Directors for the financial statements

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

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

- providing the C&AG with unrestricted access to persons within United Kingdom Anti-Doping Limited from whom the auditor determines it necessary to obtain audit evidence.
- preparing financial statements, which give a true and fair view, in accordance with the Companies Act 2006;
- ensuring such internal controls are in place as deemed necessary to enable the preparation of financial statement to be free from material misstatement, whether due to fraud or error:
- preparing the Annual Report, which includes the Remuneration and Staff Report, in accordance with the Companies Act 2006; and
- assessing 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 intend to liquidate the entity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

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

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

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

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

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

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

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

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

Audit response to identified risk

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

I reviewed the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described above as having direct effect on the financial statements;

I enquired of management, the Audit and Risk Committee and legal counsel concerning actual and potential litigation and claims;

I reviewed minutes of meetings of those charged with governance and the Board and internal audit reports; and

I addressed the risk of fraud through management override of controls by testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made on estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

I communicated relevant identified laws and regulations and potential risks of fraud to all engagement team members and remained alert to any indications of fraud or noncompliance 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. This description forms part of my report.

Other auditor's responsibilities

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

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

Gareth Davies

16 December 2025

Comptroller and Auditor General

National Audit Office

157-197 Buckingham Palace Road

Victoria

London

SW1W 9SP

Statement of Comprehensive Net Expenditure

For the year ended 31 March 2025

		2024/25	2023/24
	Notes	£′000	£'000
Expenditure			
Staff costs	3	(4,514)	(4,558)
Other expenditure	4	(7,178)	(6,884)
Depreciation of property, plant and equipment	5	(163)	(152)
Amortisation of intangibles	6	(12)	(21)
Depreciation of right of use assets	7	(143)	(149)
Finance charge on lease liabilities	12	(23)	(28)
Total operating expenditure		(12,033)	(11,792)
Income			
Testing income		2,245	2,078
Consultancy income		4	-
Other income		187	175
Total income	2	2,436	2,253
Net expenditure for the year		(9,597)	(9,539)
Other comprehensive income			
Remeasurements of pension asset/liability	14	(2,105)	965
Total net comprehensive expenditure for the year		(11,702)	(8,574)
- Total her completionsive expenditure for the year		(11,702)	(0,374)

The Accounting Policies and Notes on pages 90-114 form part of these Financial Statements.

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

There are no unrecognised gains and losses.

United Kingdom Anti-Doping Limited

Statement of Financial Position As at 31 March 2025

		As at	As at
	NI .	31 March 2025	31 March 2024
Negative	Notes	£′000	£′000
Non-current assets	_	224	2/2
Property, plant and equipment	5	234	363
Intangible assets	6	5	17
Right of use assets	7	610	831
Net pension asset	14	-	2,330
Total non-current assets		849	3,541
Current assets			
Trade and other receivables	8	581	1,413
Cash	9	1,446	660
Total current assets		2,027	2,073
Total assets		2,876	5,614
Current liabilities			
Trade and other payables	10	(1,318)	(1,396)
Lease liabilities	12	(69)	(139)
Provisions	13	(8)	-
Total current liabilities		(1,395)	(1,535)
Total assets less current liabilities		1,481	4,078
Non-current liabilities			
Lease liabilities	12	(562)	(704)
Total non-current liabilities		(562)	(704)
Assets less total liabilities		919	3,374
Taxpayers' equity			
General fund		919	3,374
Total taxpayers' equity		919	3,374

Statement of Financial Position As at 31 March 2025

The Accounting Policies and Notes on pages 90-114 form part of these Financial Statements.

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

Approved and authorised for signature on 12 December 2025

Jane Rumble

Chief Executive and Accounting Officer

12 December 2025

Simon Lewis

Chair, on behalf of the UKAD Board

12 December 2025

Statement of Changes in Equity

For the year ended 31 March 2025

		2024/25	2023/24
	Notes	£′000	£'000
Reserves at 1 April		3,374	2,847
Total net expenditure for the year	2	(9,597)	(9,539)
Remeasurements of pension asset and liability	14	(2,105)	965
Resource Grant-in-aid received	11	9,213	9,081
Capital Grant-in-aid received	11	34	20
Reserves at 31 March		919	3,374

The Accounting Policies and Notes on pages 90-114 form part of these Financial Statements.

Statement of Cash Flows

For the year ended 31 March 2025

		2024/25	2023/24
	Notes	£′000	£'000
Cash flows from operating activities			
Net expenditure		(9,597)	(9,539)
Depreciation of property, plant and equipment	5	163	152
Amortisation of intangibles	6	12	21
Depreciation of right of use asset	7	143	149
(Increase)/decrease in trade and other receivables	8	832	(111)
Increase/(decrease) in trade and other payables	10	(78)	(28)
Finance charge on lease liabilities	12	23	28
Increase/(decrease) in provisions	13	8	-
Pensions non-cash expenditure	14	382	436
Employer Contributions Cash Outflow - hasn't gone through the SOCNE	14	(157)	(148)
Net cash outflow from operating activities		(8,269)	(9,040)
Cash flows from investing activities			
Purchase of property, plant and equipment*	5	(34)	(18)
Purchase of intangible assets	6	-	-
Net cash outflow from investing activities		(34)	(18)
Cash flows from financing activities			
Grant-in-aid received to fund current year activities	11	9,247	9,101
Repayment of lease liabilities	12	(158)	(150)
Net Cash inflow from financing activities		9,089	8,951
Net financing			
Net (decrease)/increase in cash in the year		786	(107)
Cash at the beginning of the year	9	660	767
Cash at the end of the year	9	1,446	660

The Accounting Policies and Notes on pages 90-114 form part of these Financial Statements

The balance of the purchases in the year (£34k), can be seen in note 5.

Notes to the Financial Statements

General information

UKAD, incorporated in 2009, is a company limited by guarantee incorporated in England and Wales. The address of its registered office is 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 2024-25 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 14.

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

UKAD has judged that doping control personnel will be treated as other expenditure in note 4 and will not form part of UKAD's staff costs. This is because UKAD has made an assessment that doping control personnel are legally classified as workers rather than staff.

1.4 Non-current assets

1.4.1 Depreciation and amortisation

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

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

1.4.2 Recognition and capitalisation threshold

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

1.4.3 Property, plant and equipment

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

1.4.4 Intangible assets

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

1.5 Provisions

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

Debtors are reviewed regularly throughout the year and at the end of the reporting period expected credit losses are considered to be immaterial and therefore no ECL allowance is recognised.

1.6 Pension obligations

UKAD has a defined benefit plan. Typically defined benefit plans define an amount of pension benefit that an employee will receive on retirement, usually dependent on one or more factors such as age, years of service and compensation. The asset recognised in the statement of financial position in respect of defined benefit pension plans is the present value of the defined benefit obligation at the reporting date minus the fair value of plan assets, as actuarially determined in accordance with the assumptions disclosed in note 14. 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. 46% of VAT paid in 2024/25 was treated as recoverable. The irrecoverable portion was charged to expenditure.

1.8 Corporation Tax

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

1.9 Income

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

1.10 Leases

Assets provided under leases are recognised on UKAD's Statement of Financial Position as a right-of-use asset. UKAD entered into a new lease in respect of office accommodation at Sport Park, Pavilion 4 on 31 March 2023. UKAD terminated its lease for space at Trafalgar House in Croydon on 31 March 2025.

1.11 Foreign currency translations

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

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

2 Segmental reporting

	Contracted testing	Other	Total
2024/25	£′000	£'000	£′000
Non-staff costs expenditure	(1,963)	(92)	(2,055)
Income	2,245	191	2,436
Net income (before staff costs)	282	99	381
Total assets	332	_	332
Total net expenditure for operating segments			381
Staff costs			(4,514)
Other expenditure			(5,123)
Depreciation and amortisation			(318)
Finance charge on lease liabilities			(23)
Total net expenditure per the Statement of Compre	hensive Net Expe	enditure	(9,597)
Total assets reported for operating segments			332
Non-current assets			849
Other receivables			249
Cash			1,446
Total assets			2,876

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

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. 58% of contracted testing income for 2024/25 was generated from one customer (2023/24 61%). Income generated through contracted testing services at Major Games is included in other income.

3 Staff Costs

	Permanent Staff	Contract Personnel	Total	
			2024/25	2023/24
	£′000	£'000	£′000	£′000
Wages and salaries	3,692	31	3723	3,724
Social security costs	414	-	414	401
Net pension cost	220	-	220	285
Pension contributions	157	-	157	148
Total staff costs	4,483	31	4,514	4,558

4 Other expenditure

	2024/25	2023/24
	£′000	£'000
Core operating activities		
Athlete testing *	2,275	2250
Sample analysis	1,643	1491
WADA and iNADO expenditure	1,082	1070
Legal	580	419
Education	193	269
International and Communications	142	139
Intelligence	147	165
Science and research	122	109
Major games	92	87
Insight	68	74
Other operating activities		
Property costs	146	157
IT related costs	323	287
Professional fees	8	19
Other office costs	124	99
Training	59	63
Board salary and fees, including travel and subsistence	90	89
Recruitment	3	19
Auditors' remuneration		
External auditor **	52	50
Internal auditor	24	22
Quality assurance auditor	5	6
	7,178	6,884

^{*} All costs related to DCP have been included within this expenditure category

^{**} External auditors received no remuneration for non-audit work.

5 Property, plant and equipment

	Information Technology £'000	Furniture and Fixtures £'000	Office Refurbishment £'000	Totals £'000
Cost	207	225	1.40	770
At 31 March 2024	296	335	148	779
Additions	34	-	- (4.00)	34
Disposals	(34)	(57)	(120)	(211)
At 31 March 2025	296	278	28	602
Depreciation				
At 31 March 2024	(233)	(92)	(91)	(416)
Provided during the year	(41)	(69)	(53)	(163)
Disposals	34	57	120	211
At 31 March 2025	(240)	(104)	(24)	(368)
Net book value				
At 31 March 2025	56	174	4	234
At 31 March 2024	63	243	57	363
Cost				
At 31 March 2023	298	345	154	797
Additions	16	-	2	18
Disposals	(18)	(10)	(8)	(36)
At 31 March 2024	296	335	148	779
Depreciation				
At 31 March 2023	(192)	(38)	(70)	(300)
Provided during the year	(59)	(64)	(29)	(152)
Disposals	18	10	8	36
At 31 March 2024	(233)	(92)	(91)	(416)
Net book value				
At 31 March 2024	63	243	57	363
At 31 March 2023	106	307	84	497

6 Intangibles

	Information Technology £'000	Software Licences £'000	Totals £'000
Cost	1 000	1 000	1 000
At 31 March 2024	310	67	377
Additions	-	-	-
Disposals	-	(13)	(13)
At 31 March 2025	310	54	364
Amortisation			
At 31 March 2024	(293)	(67)	(360)
Provided during the year	(12)	(07)	(12)
Disposals	-	13	13
At 31 March 2025	(305)	(54)	(359)
Net book value			
At 31 March 2025	5	-	5
At 31 March 2024	17	-	17
Cost			
At 31 March 2023	387	77	464
Additions	-	-	-
Disposals	(77)	(10)	(87)
At 31 March 2024	310	67	377
Amortisation			
At 31 March 2023	(349)	(77)	(426)
Provided during the year	(21)	-	(21)
Disposals	77	10	87
At 31 March 2024	(293)	(67)	(360)
Net book value			
At 31 March 2024	17	-	17
At 31 March 2023	38	-	38

7 Right of Use Assets

	Right-of-use assets	Totals
	£'000	£'000
Cost		
At 31 March 2024	1,125	1,125
Additions	-	-
Disposals	(402)	(402)
At 31 March 2025	723	723
Depreciation		
At 31 March 2024	(294)	(294)
Provided during the year	(143)	(143)
Disposals	324	324
At 31 March 2025	(113)	(113)
Net book value		
At 31 March 2025	610	610
At 31 March 2024	831	831
Cost At 31 March 2023	1 144	1 144
Additions	1,166	1,166
Disposals	(41)	(41)
At 31 March 2024	1,125	1,125
Depreciation		
At 31 March 2023	(186)	(186)
Provided during the year	(149)	(149)
Disposals	41	41
At 31 March 2024	(294)	(294)
Net book value		
At 31 March 2024	831	831
At 31 March 2023	980	980

UKAD ended its five-year agreement on the lease for space at Trafalgar House, Croydon one year early on 31 March 2025. The disposal in 2024/25 reflects the write down of the historical cost and total depreciation. UKAD entered into a 10-year agreement on 31 March 2023 to lease space at SportPark, Pavilion 4, Loughborough, this is now the only right-of-use assets recognised.

8 Trade receivables and other receivables

	As at	As at
	31 Mar 2025	31 Mar 2024
	£'000	£'000
Amounts falling due within one year:		
Trade receivables	333	332
Staff season ticket advances	0	1
Prepayments and accrued income	248	1,080
Total trade and other receivables	581	1,413

The 2024 prepayments figure includes the WADA subscription fee for April to December 2024; this cost was not prepaid in 2024/25. The value of the prepayment relating to the WADA subscription fee was £806k in 2023/24.

9 Cash and cash equivalents

	As at	As at
	31 Mar 2025	31 Mar 2024
	£′000	£′000
Balance at 1 April	660	767
Net change in cash and cash equivalent balances	786	(107)
Balance at 31 March	1,446	660
The balances at 31 March were held at:		
Commercial banks	1,446	660
Government Banking Service	-	<u>-</u>
Total cash and cash equivalents	1,446	660

10 Trade payables and other payables

	As at 31 Mar 2025 £'000	As at 31 Mar 2024 £'000
Amounts falling due within one year:		
Trade payables	(140)	(175)
Accruals	(1,036)	(1,025)
VAT payable	(19)	(66)
Other taxation, social security and pension contributions	(123)	(130)
Trade and other payables	(1,319)	(1,396)

11 Related party transactions

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

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

	2024/25	2023/24
	£'000	£′000
Resource and capital GIA received	9,247	9,101
GIA (repaid)/received to provide working capital	-	-
Total GIA in the year amounted to	9,247	9,101

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

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

12 Lease liabilities

Lease liabilities during 2024/25 relate to the lease of space at SportPark, Loughborough.

UKAD ended its five-year agreement on the lease for space at Trafalgar House, Croydon one year early on 31 March 2025. It took up space in an alternative property in Stratford, London, under a licence to occupy arrangement rather than a lease, and this is therefore not recognised under IFRS 16. The only lease now recognised is the space at Sport Park, Loughborough.

UKAD entered into a 10-year agreement on 31 March 2023 to lease space at SportPark, Pavilion 4, Loughborough. Lease obligations have been based on the future commitments to March 2033. The lease obligations for SportPark have been calculated based on future commitments to March 2033. In accordance with IFRS 16, these obligations have been discounted to present value using the HM Treasury discount rate of 3.51%, which reflects the government's prescribed rate for valuing long-term liabilities.

Lease liabilities movements:

	2024/25	2023/24
	£′000	£′000
Lease liabilities at 1 April	844	966
Additions	-	-
Disposals	(78)	-
Payments in year	(158)	(150)
Finance charge on lease liabilities	23	28
Lease liabilities at 31 March	631	844

Lease liabilities included in the statement of financial position:

	2024/25	2023/24
	£′000	£′000
Current	69	139
Non-current	562	704
Total Lease liabilities at 31 March	631	843

Maturity analysis - undiscounted cashflows

	2024/25	2023/24
	£′000	£′000
Less than one year	91	165
One to five years	458	531
More than five years	185	277
Total un-discounted lease liabilities at 31 March	735	974
Effect of discounting	(104)	(130)
Total Lease liabilities at 31 March	631	843

13 Provisions

An estimated provision relating to a legal matter which is in the usual course of UKAD's business has been included within the financial statements.

	2024/25	2023/24
	£′000	£'000
Provisions	8	0
Total Provisions at 31 March	8	0

14 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 2024/25. 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 2025/26 are as stated below:

Earnings	Employee contribution
Up to £17,800	5.50%
£17,801 - £28,000	5.80%
£28,001- £45,600	6.50%
£45,601 - £57,700	6.80%
£57,701 - £81,000	8.50%
£81,001 - £114,800	9.90%
£114,801- £135,300	10.50%
£135,301 - £203,000	11.40%
£203,001 or more	12.50%

Every three years an independent actuarial review is undertaken to calculate employer contribution rates. The actuarial valuation as at 31 March 2022 undertaken by Barnett Waddingham (the consulting actuaries to the LPFA) set the employer primary contribution rate applicable to 2024/25 at 12% with a discount of 7.8 percentage points. The employer's contribution for the year amounted to £157,000 (2023/24 £148,000).

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

The overall net position has moved from an asset with a value of £2,330k in 2023/24 to an asset with a value of £4,547k in 2024/25. The main reason for the change, as illustrated in note 14.4, relates to a change in financial assumptions as at 31 March 2025. These assumptions are outlined in note 14.1. However, after conducting an assessment under IFRIC14 no pension asset has been recognised in the financial statements due to the impact of the asset ceiling which is outlined in note 14.8.

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

Contributions are set every three years as a result of the triennial valuations by the consulting actuaries to the LPFA. There are no minimum funding requirements in the LGPS but the

contributions are generally set to a target funding level of 100% using the actuarial valuation assumptions

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

14.1 Pensions commitments

	31 Mar 2025 % p.a	31 Mar 2024 % p.a
RPI Increases	3.05%	3.10%
CPI Increases	2.85%	2.90%
Salary increases	3.85%	3.90%
Pension increases	2.85%	2.90%
Discount rate	5.95%	4.95%

Average future life expectancies at age 65 (years)

	31 Mar 2025	31 Mar 2024
Retiring today		
Males	21.3	21.3
Females	25.1	25.1
Retiring in 20 years		
Males	22.6	22.6
Females	25.1	25.1

14.2 Net pension asset/(liability)

	31 March 2025	31 March 2024
	£′000	£′000
Present value of funded obligation	(7,689)	(9,325)
Fair value of Scheme assets (bid value)	12,336	11,655
Impact of asset ceiling	(4,647)	-
Net asset/(liability) in Statement of Financial Position	-	2,330

14.3 Amounts recognised in the Net Expenditure Account

	31 Mar 2025	31 Mar 2024
	£'000	£′000
Net interest on the defined liability	(119)	(83)
Administration expenses	3	3
Service cost	498	516
Total net expenditure per the Statement of Comprehensive Net Expenditure	382	436
Actual return on Scheme assets	367	979

14.4 Remeasurements in Other Comprehensive Income

	31 Mar 2025	31 Mar 2024
	£′000	£′000
Return on plan assets in excess of interest	(218)	475
Other actuarial gains/(losses) on assets	-	-
Change in financial assumptions	2,715	428
Change in demographic assumptions	20	93
Experience gain/(loss) on defined benefit obligation	25	(31)
Changes in impact of asset ceiling	4,647	-
Remeasurements	2,105	965

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

	31 Mar 2025	31 Mar 2024
	£'000	£′000
Opening defined benefit obligation as at 1 April	9,325	8,653
Current service cost	498	516
Prior year employer service cost now paid	-	5
Estimated future service cost not yet paid	-	(5)
Interest cost	466	421
Change in financial assumptions	(2,715)	(428)
Change in demographic assumptions	(20)	(93)
Experience loss/(gain) on defined benefit obligation	(25)	31
Estimated benefit paid	(119)	(42)
Contributions by scheme participants	279	267
Closing defined benefit obligation as at 31 March	7,689	9,325

14.6 Reconciliation of the opening and closing balances of the fair value of Scheme assets

	31 Mar 2025	31 Mar 2024
	£′000	£′000
Opening fair value of Scheme assets as at 1 April	11,655	10,306
Interest on assets	585	504
Return on assets less interest	(218)	475
Other actuarial gains/(losses)	-	-
Administration expenses	(3)	(3)
Contributions by employer including unfunded	157	148
Estimated future service cost not yet paid	-	(5)
Prior year employer service cost now paid	-	5
Contributions by scheme participants	279	267
Estimated benefits paid plus unfunded net transfers in	(119)	(42)
Fair value of Scheme assets as at 31 March	12,336	11,655

14.7 Reconciliation of opening and closing surplus/deficit

	31 Mar 2025	31 Mar 2024
	£′000	£′000
Deficit at the beginning of the year	2,330	1,653
Current Service Cost	(498)	(516)
Past service costs, including curtailments	-	-
Employer Contributions	157	148
Interest on assets	585	504
Interest on obligation	(466)	(421)
Return on assets less interest	(218)	475
Other actuarial gains/(losses)	-	-
Change in financial assumptions	2,715	428
Administration expenses	(3)	(3)
Experience (loss)/gain on defined benefit obligation	25	(31)
Change in demographic assumptions	20	93
Surplus/Deficit at the end of the year	4,647	2,330

14.8 Reconciliation of change in impact of asset ceiling

	31 Mar 2025	31 Mar 2024
	£′000	£′000
Opening impact of asset ceiling	-	-
Interest on impact of asset ceiling	-	-
Actuarial losses / (gains)	4,647	-
Closing impact of asset ceiling	4,647	-

14.9 Employer Asset Share - Bid Value

	31 N	Mar 2025	31 N	/lar 2024
	£′000	%	£'000	%
Equities	7,277	59%	7,056	61%
Target Return Portfolio	2,240	18%	2,011	17%
Infrastructure	1,407	12%	1,339	12%
Property	1,124	9%	1,066	9%
Cash	288	2%	183	2%
Total	12,336	100%	11,655	100%

14.10 Expected Return on Assets

For the year to 31 March 2025, the expected return on assets was 3.11% per annum (2023/24: 9.34%), which has been used by the actuary to determine the profit and loss charge for the year ended 31 March 2025.

14.11 Sensitivity Analysis

	£′000	£'000	£′000
Adjustment to discount rate	+0.5%	0.1%	0.0%
Present Value of Total Obligation	6,723	7,482	7,689
Projected Service Cost	201	261	278
Adjustment to long term salary increase	+0.5%	+0.1%	0.0%
Present Value of Total Obligation	7,725	7,696	7,689
Projected Service Cost	278	278	278
Adjustment to pension increases and deferred revaluation	+0.5%	+0.1%	0.0%
Present Value of Total Obligation	8,834	7,902	7,689
Projected Service Cost	374	296	278
Adjustment to mortality age rating assumption	+ 1 Year	None	- 1 Year
Present Value of Total Obligation	7,858	7,689	7,523
Projected Service Cost	290	278	266

	Year to 31 March 2025	Year to 31 March 2024	Year to 31 March 2023	Year to 31 March 2022	Year to 31 March 2021
Defined Benefit Obligation	(7,689)	(9,325)	(8,653)	(17,103)	(16,439)
Scheme assets	12,336	11,655	10,306	9,642	7,767
Surplus (Deficit)	4,647	2,330	1,653	(7,461)	(8,672)
Experience adjustments on Scheme liabilities	25	(31)	(585)	(47)	114
Percentage of liabilities	0.3%	-0.3%	-6.8%	-0.3%	0.7%
Cumulative Actuarial Gains and Losses	3,614	3,369	2,435	2,405	1,141

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

On 27 June 2019 the Supreme Court rejected the Government's request to appeal, regarding age discrimination arising from public sector pension scheme transition arrangements. Court of appeal judgements were made in cases affecting judge's pensions (e.g. McCloud) and firefighter pensions (e.g. Sergeant) which had previously been considered by employment tribunals.

UKAD 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 2025 was allowed for as a past service cost, recognised in 2019/20, of £103,000.

15 Capital commitments

There were no commitments for the purchase of non current assets at the year end (2023/24 fnil).

16 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.

Financial assets*	As at	As at
	30 Mar 2025	31 Mar 2024
Cash and cash equivalents	1,446	660
Trade receivables	333	332
	1,779	992

Financial liabilities*	As at	As at
	30 Mar 2025	31 Mar 2024
Trade payables	(140)	(175)
VAT payable	(19)	(66)
Other taxation, social security and pension contributions	(123)	(130)
	(283)	(371)
Total	1,497	621

^{*} Financial assets and liabilities are measured at amortised cost in accordance with IFRS 9 Financial Instruments.

17 Contingent liabilities

There were no contingent liabilities at 31 March 2025 (2023/24 fnil)

18 Other Financial Commitments

At 31 March 2025 UKAD held a contract with King's College London that requires a commitment to a minimum number of tests. This contract runs until 31 March 2027. The financial commitment as at 31 March is shown below:

	As at 31 Mar 2025	As at 31 Mar 2024
Financial Commitments	£′000	£′000
Less than one year	632	612
One to five years	639	1,264
More than five years	-	<u>-</u>
Total	1,271	1,876

19 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.





E: ukad@ukad.org.uk W: www.ukad.org.uk @ukantidoping #cleansport

Company no. 6990867 © UK Anti-Doping 2025 E03169215 ISBN 978-1-5286-5095-3