



Protecting Sport



# UK Anti-Doping Ltd Annual Report and Accounts 2020/21



**United Kingdom Anti-Doping Limited  
Annual Report and Accounts  
2020/21**

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## The Team

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### Board

Trevor Pearce CBE QPM .....	Chair
Dr Frances Akor .....	Member
Pippa Britton .....	Senior Independent Director and Vice-Chair
Nicholas Griffin QC .....	Member
Professor Nicola Phillips OBE.....	Member
Dr Claire-Marie Roberts .....	Member
Sarah Winckless MBE .....	Member

### Executive

Nicole Sapstead.....	(to 27 August 2021) Chief Executive
Philip Bunt .....	Chief Operating Officer
Matthew Johnson.....	(to 30 July 2021) Director of Legal and Regulatory Affairs
Pat Myhill.....	Director of Operations
Emily Robinson* .....	Director of Strategy and Education
Gareth Wellings.....	Director of Finance

\* Emily Robinson appointed Interim Accounting Officer from 23 August 2021 and Interim Chief Executive from 28 August 2021

# Performance Report – Overview

## Foreword by the Chair, Trevor Pearce CBE QPM and Interim Chief Executive, Emily Robinson

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As for many, UK Anti-Doping's (UKAD's) 2020/21 financial year has been overshadowed by the global coronavirus (COVID-19) pandemic. The organisation has adapted to a new environment and has needed to evolve as national and regional lockdowns emerged. However, our core mandate: to prevent doping in sport, combined with our vision to protect clean sport, is resolute and we have continued to test, investigate, and educate those involved in sport in the UK throughout the year.

Since the Prime Minister announced the first national lockdown in March 2020, all UKAD staff have been working from home with a gradual return to workplaces after year end. Virtual meetings have become the norm and our IT infrastructure has developed to facilitate seamless technology for meetings across the organisation, both with internal colleagues and external partners. This online engagement extended to our outreach events, positively expanding our global reach with 385 delegates from across 36 countries attending our virtual Clean Sport Forum. Our Education Delivery Forum was also presented virtually, gaining a record level of engagement from National Governing Bodies (NGBs). Our international team took advantage of our tech upgrades to host two online webinars for the Caribbean Regional Anti-Doping Organisation to assist the organisation to build its capacity. Advanced technology has also been applied to develop and implement our new Clean Sport Hub, enabling accurate customisation and a better user experience for our expanded education courses.

Over the year, the Testing team has continued to deliver a risk-based and intelligence-led testing programme. The expertise within the UKAD Testing team has been pivotal in delivering testing procedures in line with the government guidance across all four home nations, ensuring the programme was continually assessed and adapted in response to the ever changing situation in the UK. As part of the National Anti-Doping Organisation (NADO) Testing Group, UKAD contributed towards the development of the World Anti-Doping Agency (WADA) Anti-Doping Organisation Guidelines to address the challenges of the pandemic and engaged with members of the Department for Digital, Culture, Media and Sport (DCMS) Return to Sport working group to gain further guidance and advice on how to conduct testing safely during this time. The Testing team has overcome various challenges to ensure that the health and wellbeing of all those involved in the testing process has been protected whilst ensuring we successfully delivered a programme of over 5,000 tests. Whilst numbers were lower than previous years, the programme continued to be targeted towards areas of the highest risk, ensuring that the quality of the programme was maintained. Testing procedures had to change, with new doping control procedures to incorporate additional hand hygiene, the use of personal protective equipment (PPE) and social distancing. Additional training was offered to our 200 strong Doping Control Personnel (DCP) workforce to implement these changes and chaperone reaccreditation was carried out remotely. Alternative methods of testing were implemented including using a mobile sampling unit and implementing remote sample collection (over 200 tests conducted) for a short period of time. The team engaged with over 500 athletes and their sports through the National Registered Testing Pool (NRTP) and the Domestic Testing Pool (DTP) to ensure they were kept informed of the amendments to the testing procedures throughout the year. This included developing and updating athlete resources such as an athlete Q&A and an extensive athlete infographic. Support continued to be provided to those athletes in the testing pool, with optional refresher training sessions offered to those who have been in

the testing pool for several years. More recently, a new pre-quarter whereabouts deadline of the 15th of the month was successfully implemented in March 2021.

For the first time in peacetime, and for only the fourth time in history, the decision was made to postpone the summer Olympic and Paralympic Games. Before the delay was announced, UKAD had successfully implemented a high proportion of our pre-Games education programme. This education continued, with 86% of all Tokyo 2020 Long Listed Olympic and Paralympic athletes having received their relevant Clean Sport education by March 2021. The final stage of our pre-Games education, a Tokyo specific Clean Games workshop, was started by March 2021 for those shortlisted athletes, athlete support personnel and coaches. To strengthen the British athlete voice in anti-doping ahead of the Games, we welcomed footballer, Sophie Baggaley and marathon runner, Hayley Carruthers to our Athlete Commission. In February, we launched our anti-doping mascot campaign 'Squeaky'; a symbol of an athlete's commitment to clean sport. The small rubber duck is presented to each British athlete when they complete their '100% me' clean sport education specific to the next upcoming major competition. Ahead of the Tokyo 2020 Games and for the first time, Squeaky was brought to life in a series of animations and graphics which support the various parts of an athlete's clean sport education.

Continuing our work to prevent the use of image and performance enhancing drugs (IPEDs), we launched an Instagram-focused campaign highlighting the negative side effects of using steroids to GEN-Z. The campaign reached 7,740 people with 3,085 visits to our anabolic steroid website page. A longer-term campaign is our Protect Your Sport brand. Developed in collaboration between our Intelligence and Investigations team and Communications team, with consultation from anti-doping behaviour expert Professor Sue Backhouse, Protect Your Sport encourages more people to come forward and share their concerns about doping in sport. The campaign highlights the various ways an athlete, coach or anyone with a suspicion that something's not right can speak out, in confidence. In the first three months since its launch statistics showed a combined news and social media reach of 6.4 million and a 272% increase in the visits to the Protect Your Sport website landing page.

Acknowledging the importance of sharing information (potentially the key to unlocking doping activity), the Intelligence and Investigations team also launched our Whistleblower Policy. Outlining the rights and responsibilities of Whistleblowers and the UKAD team, the policy enables people to come forward with information and to raise their concerns about potential doping violations. The hard work by our Intelligence and Investigations team is evident with a significant rise in intelligence-led Anti-Doping Rule Violations (ADRVs); at 43% of the total for the year, the highest it has been in several years, despite the pandemic.

An updated version of the World Anti-Doping Code (Code) and International Standards was launched by WADA on 1 January 2021. This included the addition of an ADRV aimed at protecting those wishing to share information about doping in sport and changes to the length of sanctions given to athletes. Teams across UKAD were tasked with updating our processes and activities to comply with the new requirements. The changes introduced by the new Code were reflected within a revised version of the UK Anti-Doping Rules, were the focus of our Clean Sport Forum event and were integrated within our education programmes to ensure that UK athletes and their support personnel were well-informed.

After last year's four nations consultation briefings, the Assurance team has been working with NGBs to refine the Assurance Framework launched in April 2021. The Assurance Framework assists NGBs by clearly setting out what they need to do to meet their responsibilities within the revised UK National

Anti-Doping Policy. Substantial internal resources have been implemented to ensure the team can offer sports the support they need to ensure that they can comply with those responsibilities.

Our annual business outputs could only be achieved with the hard work and dedication of our UKAD staff and our workforce out in the field. The basis of our People Strategy and Action Plan is fairness, understanding and valuing people and our work. We are committed to building and maintaining a culture that values meritocracy, openness, fairness and transparency. Our Human Resources team has improved our inclusion policies and in addition we have established an internal staff diversity working group, which will consider our strategy and our impact beyond the organisation.

At the end of August 2021 the Director of Strategy and Education at UKAD, Emily Robinson, was appointed as Interim Chief Executive. Emily was appointed by the UKAD Chair Trevor Pearce on behalf of the UKAD Board, with approval from the then Secretary of State for DCMS, Rt. Hon Oliver Dowden MP, following a panel interview process with an independent member and representation from DCMS.

Emily took over from Nicole Sapstead who, having led the organisation for six years, departed UKAD at the end of August for a senior position at the newly formed International Tennis Integrity Agency. UKAD would like to thank Nicole for her hard work and dedication during her time at UKAD.

Collaboration is a core UKAD value, and perhaps one of the most missed aspects in this pandemic year is the social interaction that work life brings. We hope the new 2021 offices, based in Loughborough and Croydon, will offer the ideal hybrid working conditions our staff desire and allow our team to thrive.

We hope you find the 2020/21 Annual Report insightful and representative of our work, as we continue the fight for clean sport for all.



Trevor Pearce CBE QPM  
Chair, UKAD



Emily Robinson  
Interim Chief Executive, UKAD



## Testing

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Tested in **23**  
countries (incl. UK)



**5,131** tests  
(where a test is an individual  
sample or not collected test)

**79%**

out-of-competition  
testing



**21%**

in-competition  
testing



Testing across **40** sports

We took an innovative approach to testing this year and alongside our traditional methods we also used a mobile sample van and remote urine sample collection to ensure a robust testing programme to protect the integrity of sport. This allowed us to protect the health of athletes and our DCP. We provided athletes with regularly updated information about the changes they could expect during the test to protect their safety.

Due to the impact of the pandemic, our overall number of tests for 2020/21 decreased to 5,131 across 40 different sports, compared to 12,971 across 49 sports in 2019/20. There was a shift towards a greater amount of out-of-competition testing, increasing to 79% compared to 77% in 2019/20. Despite fewer athletes travelling overseas in 2020/21, we coordinated testing in 23 different countries compared to 35 in 2019/20.

## Science and Medicine

(All statistics shown cover the period between 1 January 2020 – 31 December 2020)



**589**

haematological and  
steroidal ABP samples  
reviewed



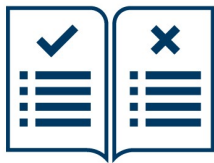
**129**

new brands  
added to the UK  
Global DRO site



**217,620**

searches performed on  
the UK Global DRO site



**74** TUE

approvals

**8** TUE

rejections



**78**

supplement enquiries  
responded to



**212**

TUE and medication  
enquiries responded to

The Science and Medicine team continued to provide expert advice on supplements, medicines and technical information both externally to athletes and athlete support personnel seeking advice and to colleagues internally within UKAD.

In 2020 there were 217,620 searches performed on the UK Global Drug Reference Online (DRO) site and 129 new brands added, compared to 380,000 and 189 respectively for 2019. We responded to 212 Therapeutic Use Exemptions (TUE) and medication enquires in 2020 compared to 337 in 2019. There were 74 TUE approvals in 2020 compared to 78 in 2019 and 8 TUE rejections compared to 16 in 2019.

## Intelligence and Investigations



**765**

Incident Reports Received



**43%**

of ADRVs published by UKAD  
between April 2020 and March 2021  
were Intelligence-Led



**11**

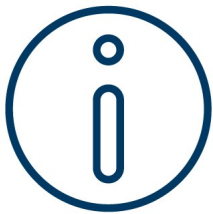
Disruption actions  
taken by the I&I team

In 2020/21 we received 765 incident reports and conducted 11 disruptions compared to 1,313 incident reports and 21 disruptions last year. In response to lower rates of intelligence reports, working with the

Communications Team, the Protect Your Sport campaign was launched with targeted online digital and social media advertising to highlight new ways of reporting confidential information via WhatsApp. It is vitally important that information is provided to UKAD from those within and beyond sport, and the number of published intelligence-led ADRVs increased this year to 43% from 30% in 2019/20.

## Legal and Regulatory Affairs

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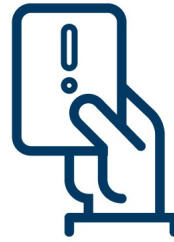
**35**

Responses to  
FOI requests



**16**

Hearing days before  
the NADP/CAS



**31**

Decisions published

The Legal and Regulatory Affairs team was involved in two major projects during this financial year. Firstly, the implementation of the 2021 Code which went live in January 2021. Secondly, working with DCMS on the new National Anti-Doping Policy and its accompanying Assurance Framework which was launched in April 2021. These were significant pieces of work and required substantial liaison with NGBs.

The Case Management team was able to adapt through undertaking virtual hearings, although these reduced slightly compared to the previous year. Hearing days before the independent National Anti-Doping Panel or Court of Arbitration for Sport reduced from 22 in 2019/20 to 16 in 2020/21. The number of published decisions increased to 31 compared to 25 last year. The team continued to support the wider organisation with contractual matters and this year responded to 35 FOI requests compared to 41 in 2019/20.

## Education and Athlete Support

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**45**

Educators Trained



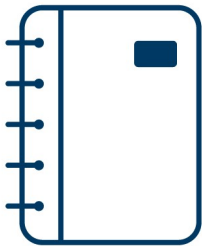
Coach Clean passes

**682**



**210**

passes of the EDN  
Code Assessment



**3,978**

Clean Sport Advisor  
course passes

The Education team embarked on several key projects this year. For the first time WADA introduced an International Standard for Education which went live in January 2021. The team mapped our activities against this standard and produced a thorough Education Strategy and Education Work Plan to meet the Standard. With the importance of digital learning highlighted more than ever, the team completed an ambitious project to introduce a new electronic learning management system to provide a wider range of clean sport education courses and more effective tracking of education.

During 2020/21, we trained 45 educators who work within sport compared to 65 last year. Our Coach Clean passes increased to 682 compared to 417 in 2019/20, together with an increase in Clean Sport Advisor passes; 3,978 compared to 3,777 in 2019/20. Significant virtual education was delivered to both athletes and athlete support personnel ahead of the Tokyo 2020 Games.

## Communications



Clean Sport Week 2020  
News and social  
media reach

**16.7** million



Increase in  
uptake for the  
Coach Clean course

**719%**



**125,585**

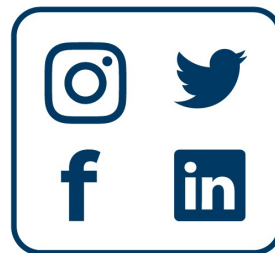
users on the  
UKAD website



**813**

UKAD mentions in UK media  
(print and online).

Total reach **589** million.



UKAD's Social media

Combined reach **1.71** million

Combined  
impressions **2.91** million

The Communications team helped provide support to NGBs and athletes through press, social media and website materials highlighting the changes to the new Code. The success of Clean Sport Week, our annual awareness week, highlighted strong partnership working with sports to demonstrate the hard work athletes put in to competing clean. As part of our pre-Games activity, the Squeaky mascot was launched on social media to engage younger audiences.

The UKAD website had a dip in users during the first lockdown providing a total of 125,585 in 2020/21 compared to 171,556 last year. However, the number of UKAD mentions in the media increased to 813 compared to 501 and our Clean Sport Week reach was 16.7 million, over two million more than in 2019/20. Our combined social media reach (Twitter, Instagram, LinkedIn and Facebook) was 0.36 million in 2019/20 but increased significantly to 1.7 million in 2020/21. In addition, combined social media impressions (Twitter, Instagram, LinkedIn and Facebook) increased substantially, from 0.6 million in 2019/20 to 2.9 million in 2020/21.

## International and Stakeholder Relations

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Worked directly with **29** countries



UKAD staff sat on **22**  
international anti-doping groups,  
committees and forums



**1,472**  
Subscribers to UKAD's bi-monthly  
stakeholder e-newsletter

Following government advice to limit international travel, UKAD staff were still able to engage virtually with staff in other NADOs around the world. A successful project took place in the Caribbean to help others overseas prepare for the new Code and International Standard for Education. The Athlete Commission, an advisory committee to provide feedback, advice and critical challenge to UKAD, was active in taking part in consultations, education projects and social media campaigns, beyond the three meetings that they participate in each year. The athlete voice is a vital component to UKAD's activities.

In 2020/21 we worked directly with 29 countries compared to 17 countries last year. Subscribers to our bi-monthly stakeholder newsletter increased to 1,472, an increase of 28% from 1,153 in 2019/20.

## Performance Report – Overview continued

### Strategic Report for the Year Ended 31 March 2021

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#### Strategic Objectives

UKAD is the UK's NADO. It is responsible for ensuring sports bodies in the UK comply with the National Anti-Doping Policy. UKAD developed a new strategic plan during 2020/21, which was launched in May 2021. The strategic objectives in place for 2020/21 were:

1. Catching those who cheat: To deter, detect and disrupt doping in sport, and ban those involved
2. Providing information and education: To enable those involved in sport to implement effective anti-doping education programmes by providing information, support and resources
3. Working with sports: To ensure compliance by sport and the sports councils with the National Anti-Doping Policy
4. Influence anti-doping decision-making: To influence national and international laws, rules, policies and practices to help all athletes participate in clean sport

#### Review of the Business

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

A review of UKAD's business is set out in the foreword, reporting on activities during the year and setting out the focus for 2020/21.

#### Results

The net expenditure for the period was £9,374k (2019/20: £9,857k). Our GIA is recognised as financing in the Statement of Changes in Taxpayers' Equity. A review of financial performance set out in the Performance Report provides details of net expenditure for the year, income sources, the principal areas of expenditure, Treasury policy, the investment in non-current assets and a summary of the staffing structure. An assessment of the going concern nature of the business is set out below. Achievement against our KPIs is set out in the Performance Report - Performance Analysis.

#### Key Issues and Risks Facing UKAD

UKAD reviews the principal risks and uncertainties to the business on a periodic basis and considers necessary actions and controls in place to mitigate these. UKAD has developed a risk management strategy which is fully embedded within its business planning and day-to-day operations. The Board has determined its risk appetite and receives reports on risk tolerance so that it can assure that this remains acceptable. A summary of the principal risks and uncertainties faced is set out in the Governance Statement.

#### Going Concern

The financial statements have been prepared on a going concern basis. The going concern nature of the business was assessed by the Board at its meeting in February 2021 and reconsidered before the

financial statements were approved. The use of the going concern basis of accounting is appropriate because there are no material uncertainties related to events or conditions that may cast significant doubt about the ability of UKAD to continue as a going concern. Baseline financing has been confirmed from April 2021. We have not received any indications from DCMS that financing will be withdrawn. The Board will take the steps necessary to ensure that UKAD's income and expenditure remain in balance. The Statement of Financial Position at 31 March 2021 shows that UKAD had an overall net liability of £8,089k (2019/20: £2,120k). This is primarily a result of the actuarial valuation of the pension scheme, in accordance with International Accounting Standard (IAS) 19, which has seen an increase in the pension liabilities at 31 March 2021. The liability has increased because of changes in financial assumptions prescribed by IAS19. The triennial valuation by the actuary as at 31 March 2019 confirmed that there are no current requirements to increase the employer contributions.

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

UKAD is committed to a policy of equality of opportunity in its employment practices and continues to develop a culturally diverse workforce. The organisation aims to ensure that no potential or actual employees receive more or less favourable treatment on the grounds of race, colour, ethnic or national origin, marital status, age, gender, sexual orientation, disability or religious beliefs. The organisation has developed a diversity action plan as part of its People Strategy. The organisation has established a training and development programme designed to encourage and support all employees in improving performance. In addition, UKAD has developed a staff handbook which is a comprehensive guide to its employment policies and procedures. UKAD ensures that there are arrangements to promote effective consultation and communications with all staff. All directorates have regular staff meetings at which matters relating to UKAD activities are discussed and staff are regularly briefed on the matters discussed at management and Board meetings. Meetings of all staff are held regularly. During the year UKAD maintained its Investors in People accreditation silver status. UKAD seeks to ensure that the requirements of health and safety legislation are met in the workplace.

By order of the Board



Trevor Pearce

Chair

29 November 2021



Emily Robinson

Interim Chief Executive and Accounting Officer

29 November 2021



## Performance Report – Performance Analysis

### How Performance is Measured and Monitored

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UKAD measures performance against the KPIs agreed with DCMS, set out in the Management Agreement.

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

During the year UKAD developed a new strategic plan and DCMS developed a new framework agreement. The KPIs set out below related to 2020/21 and amended KPIs will be in place for 2021/22.

Key Performance Indicators	Progress Made
Support and drive compliance with the Code and 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. Following a DCMS led consultation on the revised Policy, UKAD has prepared for the implementation of an assurance framework to support it. UKAD prepared for the changes required as a result of the revision of the Code and implemented these on 1 January 2021.
Deliver integrated risk-based 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. UKAD responded to the restrictions arising from COVID-19 which limited the volume of testing which could be carried out, working with sport to collect samples in a COVID-secure way.
Deliver effective anti-doping education programmes	Fully met. During the year UKAD moved its education programmes online and continued to deliver these in a COVID-secure way. Ahead of the Tokyo Olympic and Paralympic Games UKAD resumed its education programme to ensure that all long-listed athletes were covered. During the year UKAD developed a new Clean Sport Hub platform for clean sport education. The hub will allow easier access and tailored courses for athletes, coaches, parents, support staff and anyone who is interested in protecting clean sport.
Continue to develop viable commercial models to secure additional non-Exchequer revenue	During the year UKAD continued to provide testing services under contracts with NGBs. COVID-19 led to less sport and fewer events, resulting in a reduction in commercial income.

## Sustainability

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UKAD recognises that its activities have an impact on the environment and is committed to reducing this impact. A Corporate Social Responsibility policy has been developed which sets out the principles which aim to reduce environmental impact. All staff members are made aware of how their activities may adversely affect the environment and are encouraged to help to reduce our environmental impact. Because it has fewer than 250 full-time equivalent staff, UKAD is exempt from preparing a full sustainability report.

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

## Financial Performance

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### Summary of Results

UKAD had net expenditure for the year of £9,374k (2019/20: £9,857k). Government grant income received from DCMS is treated as financing rather than income and as such is recognised in the Statement of Changes in Taxpayers' Equity.

### Income Sources

The majority of the organisation's funding came from GIA, received from DCMS. This is recognised in the accounts as financing rather than income. UKAD generates income from testing, consultancy, and other activities which in 2020/21 came to £1,233k (2019/20: £2,962k). UKAD also received furlough grant income from HMRC in 2020/21.

### COVID-19 impact

COVID-19 impacted UKAD during 2020/21 both operationally and financially.

The pandemic resulted in a lower level of contracted testing, and commercial testing income reduced to £1,161k in 2020/21 (2019/20: £2,840k).

UKAD incurred additional expenditure as a direct result of operational changes to adapt to the pandemic, with £121k incurred in 2020/21 (2019/20: £nil). The additional expenditure related to the provision of equipment to enable staff to work from home, provision of PPE equipment for DCP, training on revised testing procedures, and COVID-19 testing of DCP. UKAD was able to recharge commercial customers for some of the costs incurred, with £23k invoiced to contracted customers. This income was recognised as testing income in 2020/21.

In addition to this expenditure, UKAD also incurred £452k relating to furlough costs. This primarily related to the furlough of DCP and National Trainers (NT) during 2020/21. £380k was received from HMRC as furlough grant income and this has been recognised in the Statement of Comprehensive Net Expenditure.

## **EU Exit impact**

UKAD monitored the risks associated with the end of the transition period after leaving the EU and took appropriate mitigation to ensure operational activity could continue uninterrupted. No costs were incurred in relation to the EU exit (2019/20: £nil).

## **Treasury Policy**

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

## **Investment in Non-Current Assets**

The organisation spent £261k (2019/20: £26k) on non-current assets during the year. These additions included new laptops, tablets for paperless results management, an education learning management system and fixture, fittings and IT equipment for the new office spaces in Loughborough (interim) and Croydon. The interim space at Loughborough was occupied from 16 March 2021, and the Croydon office from early 2021/22.

## **Future Non-Current Asset Investment**

In 2021/22 UKAD does not anticipate any significant spend on non-current assets.

## **Trade and other payables**

Trade and other payables totalled £1,944k as at 31 March 2021 (2019/20: £1,318k). The increase is primarily due to the accrued liability for the ex-gratia settlement to the Government Property Agency (GPA) recognised at 31 March 2021.

## **Expenditure**

Significant areas of expenditure included the following:

- UKAD has a contract with the WADA-accredited laboratory, the Drug Control Centre, King's College London, which undertakes the analysis of samples from the UK's athlete testing programme. Results analysis and legal work accounted for £1,519k (2019/20: £2,235k)
- £1,236k (2019/20: £2,441k) spent on the direct costs of the athlete testing programme and a further £548k on the related staff costs – a total of £1,784k (2019/20: £2,999k). The costs of the athlete testing programme include the costs of DCP who collect samples for analysis
- £779k (2019/20: £753k) spent on the cost of the UK contribution to WADA
- £495k (2019/20: £nil) ex-gratia settlement to the Government Property Agency (GPA) in relation to disputed property costs for Fleetbank House (Note 12 in the Financial Statements)
- £246k (2019/20: £514k) spent on the direct costs of the education programme and a further £335k on the related staff costs – a total of £581k (2019/20: £824k). 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
- £71k (2019/20: £114k) spent on the direct costs of the Intelligence and Investigations programme and a further £379k on the related staff costs – a total of £450k (2019/20: £543k).

### Future Financial Risks

There are financial risks regarding the collection of our commercial income but no provision for bad debts was required (2019/20: £nil). The expected level of testing income in 2021/22 may continue to be impacted due to the COVID-19 pandemic. The financial impact is not yet fully known and will be managed accordingly. Management continues to make reassessments of forecast income and expenditure and make the appropriate changes to ensure UKAD remains able to meet all future liabilities.

### Long-term Expenditure Trends

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

£'000	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
<b>Staff cost</b>	2,960	3,678	4,327	4,938	4,709	4,150	4,168
<b>Other expenditure</b>	5,888	6,499	7,765	7,499	5,837	6,832	7,196
<b>Depreciation &amp; amortisation</b>	82	73	76	382	441	234	234
<b>Total operating expenditure</b>	8,930	10,250	12,168	12,819	10,987	11,216	11,598

# Accountability Report – Corporate Governance

## Directors' Report for the Year Ended 31 March 2021

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The Directors present their report and financial statements for the year ended 31 March 2021, in respect of United Kingdom Anti-Doping Limited (UKAD), company number 6990867.

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

### Future Development and Events since the Reporting Period

The gradual relaxation of the COVID-19 restrictions since the end of the reporting period has enabled UKAD to return to a more normal core testing programme. Actions have been taken to ensure that the budget remains in balance and the cashflow is secure. As far as is possible, UKAD will continue to ensure that a comprehensive anti-doping programme is in place in the UK and implement our programmes ahead of the rescheduled Tokyo summer Olympics and Paralympics. UKAD will continue to work with overseas partners and maintain the partnership with the Drug Control Centre at King's College, London.

### Better Payment Practice Code

UKAD has a commitment to abide by the Better Payment Practice Code and in particular to settle bills in accordance with contracts. Invoices are normally settled within our suppliers' standard terms. 73 per cent (2019/20: 78 per cent) of undisputed invoices were paid within 30 days of receipt.

### Pension Liabilities

UKAD has a defined benefit plan and the treatment of pension liabilities is set out in notes 1.6 and 13. The increase during the year in the pension scheme net liabilities is reflected in the Statement of Financial Position and Statement of Comprehensive Net Expenditure.

### Sickness Data

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

### Diversity

The board comprises two males and five females. One Board member is a wheelchair user and another is from the black ethnic group. Information concerning the gender mix at the end of the financial year is set out in the Accountability Report – Remuneration and Staff.

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

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

### Personal Data

UKAD has suffered no protected personal data incidents during 2020/21 or prior years and has made no such report to the Information Commissioner's office.

### Auditors

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

By order of the Board

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

Trevor Pearce

Chair

29 November 2021

# Accountability Report – Corporate Governance

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

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

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

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

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

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

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

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



Emily Robinson

Interim Chief Executive and Accounting Officer

29 November 2021



Trevor Pearce

Chair, on behalf of the UKAD Board

29 November 2021



# Accountability Report – Corporate Governance

## Governance Statement

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### Introduction

This Governance Statement sets out the governance, risk management and internal control arrangements for UKAD. It applies to the financial year 1 April 2020 to 31 March 2021 and up to the date of approval of the Annual Report and Accounts.

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

### Governance Structure

Our governance process is led by the Board which consists of the Chair and six other company Directors. The Board members were independently appointed by the Secretary of State for Digital, Culture, Media and Sport, through the Cabinet Office's public appointments procedure. Details of the appointments are included in the Remuneration Report. The Board provides independent scrutiny of the organisation and met formally four times during 2020/21. The work of the Board is supported by two committees: (1) Audit and Risk and (2) Remuneration and Human Resources. The remit of the Audit and Risk Committee covers the oversight of audit, financial and risk management. This committee met five times during 2020/21. This Governance Statement was reviewed by the Audit and Risk Committee at its meetings in May and June 2021. The Remuneration and Human Resources Committee is responsible for determining and agreeing with the Board the framework and broad policy for the remuneration of staff. The committee met three times in 2020/21.

In addition, the Board has established two commissions. The Athlete Commission, chaired by one of the Board members, met four times in 2020/21. Its remit is to provide a forum for the exchange of information and opinions on anti-doping matters. The Innovation Commission, chaired by one of the Board members, met once in 2020/21. The purpose of this commission is to signpost new trends in doping activity and to focus on coordinated opportunities for research funding that support the development of evidence-based anti-doping policy. UKAD has appointed a Research and Innovation Lead to support delivery of this commission's objectives.

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

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

## Board Performance and Compliance with the Corporate Governance Code

Following the externally facilitated effectiveness review which concluded in November 2019, this year the Board undertook a self-assessment. The Board considered its progress against the areas previously highlighted and identified relevant actions to support its continuing development. In addition, the Chair of the Board assesses the individual performance of each Board Director on a periodic basis. The assessment concluded that the Board has continued to be effective and it will focus on those areas where the function and contribution of the Board could be strengthened. At its meeting in February 2021 the Board reviewed its compliance with the UK Corporate Governance Code issued by the Financial Reporting Council. The Board concluded that it is compliant with principles of this Code.

### Accounting Officer

My appointment as the Interim Accounting Officer was made on 23 August 2021. As Interim Accounting Officer, I have personal responsibility for maintaining a sound system of internal control that supports the achievement of UKAD's aims and objectives, whilst safeguarding the public funds and assets for which I am personally responsible, in accordance with the responsibilities assigned to me in Managing Public Money. I am also accountable to Parliament for maintaining effective systems for identifying, evaluating, and managing the principal risks of UKAD as detailed in the Management Agreement between UKAD and DCMS.

### Board and Committee Attendance

The table below summarises the attendance of the Board and committee members at the formal meetings during the year. Following a review, some committee membership changes took place with effect from October 2020. The board also met informally on a number of occasions to discuss key operational matters.

	Board				Audit and Risk Committee					Remuneration and Human Resources Committee		
	May 2020	July 2020	Nov 2020	Feb 2021	May 2020	June 2020	July 2020	Oct 2020	Jan 2021	June 2020	Oct 2020	Feb 2021
Trevor Pearce	√	√	√	√	-	#	#	#	#	#	#	#
Frances Akor	√	√	√	√	√	√	√	√	√	-	-	-
Pippa Britton	√	√	√	√	√	√	√	√	√	-	-	-
Nicholas Griffin	√	√	√	√	√	√	√	-	-	-	x	√
Nicola Phillips	√	x	√	√	-	-	-	√	√	√	√	-
Claire-Marie Roberts	√	√	√	√	-	-	-	-	-	√	√	√
Sarah Winckless	√	√	√	√	-	-	-	-	-	√	√	√
Martin Gore †	-	-	-	-	√	√	√	√	√	-	-	-

Key: √ denotes a member of that meeting and attended, x denotes a member of that meeting and apologised for not attending, - denotes not a member of that meeting, † denotes co-opted member of the Audit and Risk Committee, # denotes not a member but attended.

## Board Members' Company Directorships and Significant Interests

Name	Entity	Role
<b>Trevor Pearce</b>	Gambling Commission	Commissioner
<b>Frances Akor</b>	None	-
<b>Pippa Britton</b>	Sport Wales International Rugby League WADA	Vice-Chair Chair, Wheelchair Advisory Group Anti-Doping Panel Member
<b>Nicholas Griffin</b>	QEB Hollis Whiteman	Self-employed Barrister
<b>Nicola Phillips</b>	Commonwealth Games Wales Welsh Rugby Players Association  British Olympic Association  Commonwealth Games Wales  Association of Chartered Physiotherapists in Sport & Exercise Medicine	Non-executive Board Member Non-executive Advisory Board Member Head of Team GB Preparation Camp Tokyo 2020 Chef de Mission Team Wales, Birmingham 2022 Life Member
<b>Claire-Marie Roberts</b>	FA Premier League Nike	Learning & Development Manager Special Advisor
<b>Sarah Winckless</b>	British Rowing Henley Royal Regatta Henley Royal Regatta Charitable Trust Henley Rowing Club	Member / Umpire Director Trustee Member

## Approach to Risk Management and Internal Control

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

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

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

Our system of internal control is designed to identify and prioritise risks to the achievement of our aims and objectives in a proportionate manner, to evaluate the likelihood of those risks being realised and the impact this may have, and to manage them efficiently, effectively and economically. It is also recognised that risk is not always negative, and that maximising opportunity is part of our risk management protocols.

### **Capacity to Handle Risk**

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

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

### **The Risk and Control Framework**

Risk identification and assessment processes form an integral part of UKAD's strategic and business planning and these have been further embedded during 2020/21. The process of risk assessment is led by the senior management team, with input from managers and staff. All strategic risks have a designated senior manager who is responsible for reporting the status of each identified risk. New risks identified during the year are added to the risk register. The organisation has developed strategic, operational and project level risk registers, involving all staff, to ensure that risk management is embedded throughout UKAD.

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

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

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

### **Information Risk**

UKAD has developed effective information risk and data management policies to ensure compliance with the Cabinet Office's Security Policy Framework. The Chief Operating Officer has been appointed as the Senior Information Risk Officer in accordance with this framework. We gain independent assurance of the

effectiveness of our information security management procedures through our continuing certification to the ISO 27001:2013 Information Security Standard. Information security management forms part of our risk management framework. We have experienced no reportable incidents of data breach during the year and are committed to continually reviewing and enhancing our information security processes.

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

As Interim Accounting Officer, I am responsible for reviewing the effectiveness of the system of internal control. My review is informed by the work of our internal and external auditors and UKAD senior managers who have responsibility for the development and maintenance of the internal control framework. Mazars continued its work providing our internal audit services. In addition, UKAD has an integrated quality and information security management system in place, audited twice per year by Alcumus in accordance with the requirements of the ISO 9001:2015 and ISO 27001:2013 standards. These independent reviews provide assurance to the Board that the processes relating to UKAD's core operations are undertaken appropriately and are continually improved.

The effectiveness of the system of internal control will continue to be maintained by:

- Active monitoring of the status of strategic risks by the senior management team, Audit and Risk Committee and Board
- Review and approval by the Board of key policies which underpin internal control systems
- Oversight of the status of all risks by the Audit and Risk Committee
- Scrutiny of all internal and external audit reports by the Audit and Risk Committee, supported by follow-up reports on the management response
- Receipt of the Alcumus Report twice per year
- Receipt of the Internal Auditor's Annual Report

Mazars undertook six reviews during the year, covering the areas of therapeutic use exemptions, controlled drugs, employee wellbeing, case management, strategic planning and erroneous or misleading information. In addition, Mazars followed up on the implementation of recommendations from prior years. In its Annual Report to the Audit and Risk Committee, Mazars concluded that 95% (2019/20: 88%) 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. Mazars also reported that on the basis of their audit work, their opinion on UKAD's framework of governance, risk management and internal control is that it is moderate in its overall adequacy and effectiveness. Mazars contract concluded on 31 March 2021 and TIAA has been appointed for the next three years.

### **Reporting of Wrongdoing**

UKAD has procedures in place for the reporting of wrongdoing (whistleblowing) by its workforce as well as outsiders and staff are reminded about these periodically. The Audit and Risk Committee has oversight of these procedures and carries out an annual review.

### **Reporting of Suspicions about Doping**

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

**Significant Internal Control Issues**

My review of the effectiveness of the internal control system shows that in 2020/21 we made good progress in developing and maintaining our systems of internal control, and there were no significant control issues during the year. I am satisfied that, whilst further work will be undertaken to strengthen our systems, we have adequate risk management, control and governance processes to manage the achievement of our objectives.

**Accounting Officer's Conclusion**

As the new Interim Accounting Officer, taking on the role after the year-end I have gained assurance over the contents of the Governance Statement through conversations with the former Accounting Officer. I have also gained assurance from the Audit and Risk Committee, who served throughout the period. Based on this and my conversations with other Officers at UKAD, I am satisfied that the above is a fair reflection of the governance arrangements in place at UKAD in 2020/21 and to the date the accounts were signed.



Emily Robinson

Interim Chief Executive and Accounting Officer

29 November 2021

# Accountability Report – Remuneration and Staff Report

## Remuneration Policy and Committee

The members of the Remuneration and Human Resources Committee were appointed by the Board. The role and responsibilities of the Remuneration and Human Resources Committee include:

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

During the year ended 31 March 2021, the members of the Remuneration and Human Resources Committee were Sarah Winckless (Chair), Nicola Phillips and Claire-Marie Roberts. With effect from 1 October 2020, Nicholas Griffin joined the committee in place of Nicola Phillips.

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

The following information has been subject to audit.

### Remuneration of Board Members

Name	Salary/Fees £'000 2020/21	Salary/Fees £'000 2019/20
Trevor Pearce *	20-25	30-35
Frances Akor	5-10	5-10
Pippa Britton	5-10	5-10
Nicholas Griffin *	0-5	5-10
Nicola Phillips	5-10	5-10
Claire-Marie Roberts	5-10	5-10
Sarah Winckless	5-10	5-10

\* Voluntary reduction in remuneration for 2020/21

### Contract Information

Name	Date of (re-) Appointment	Length of Contract	Unexpired Term at 31 March 2021	Notice Period
Trevor Pearce *	23 February 2021	4 years	3 years 11 months	3 months
Frances Akor **	1 October 2017	4 years	6 months	3 months
Pippa Britton	23 March 2019	3 years	1 year	3 months
Nicholas Griffin ***	1 October 2020	3 years	2 years 6 months	3 months
Nicola Phillips **	1 October 2017	4 years	6 months	3 months
Claire-Marie Roberts ***	1 October 2020	3 years	2 years 6 months	3 months
Sarah Winckless	23 March 2019	3 years	1 year	3 months

\* Reappointed for a second four-year term, \*\* Reappointed for a second four-year term October 2021, \*\*\*

Reappointed for a second three-year term, Mark Foster and Suman Ziaullah appointed for a four-year term July 2021

## 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 2020/21 (2019/20: £nil). Tax on Board Members' expenses of £1k (2019/20: £4k) was paid by UKAD. There were none received or receivable by the Chief Executive or the Directors Team in 2020/21 (2019/20: £nil).

## Single Total Figure of Remuneration of Chief Executive and Directors Team

£'000	Salary and allowances	Performance Related Pay	Pension Benefits (to nearest £1k)	Total
<b>2020/21</b>				
Nicole Sapstead	110-115	5-10	42	160-165
Philip Bunt <sup>i</sup>	70-75	0-5	26	100-105
Matthew Johnson	105-110	5-10	36	145-150
Pat Myhill	90-95	5-10	33	125-130
Emily Robinson <sup>ii</sup>	75-80	0-5	26	105-110
Gareth Wellings <sup>iii</sup>	90-95	0-5	31	120-125
<b>2019/20</b>				
Nicole Sapstead	110-115	5-10	47	165-170
Philip Bunt <sup>iv</sup>	70-75	0-5	30	105-110
Matthew Johnson	105-110	0-5	34	140-145
Pat Myhill	85-90	0-5	36	125-130
Emily Robinson <sup>v</sup>	60-65	0-5	20	80-85
Gareth Wellings	80-85	0-5	30	115-120
Resham Kotecha <sup>vi</sup>	40-45	-	13	50-55

<sup>i</sup> FTE of 0.81, FTE 90-95, <sup>ii</sup> FTE from 7 October 2019 of 0.83, FTE 90-95, <sup>iii</sup> FTE from 22 June 2020 to 28 August 2020 of 0.9, FTE 90-95, <sup>iv</sup> FTE of 0.81, FTE 85-90, <sup>v</sup> FTE from 7 October 2019 of 0.83, FTE 90-95, maternity leave until 7 October 2019, <sup>vi</sup> in post 18 December 2018 to 4 October 2019, FTE 75-80

## Salary

'Salary and allowances' includes gross salary and allowances; overtime; reserved rights to London weighting or London allowances; recruitment and retention allowances; private office allowances and any other allowance to the extent that it is subject to UK taxation. UKAD contributes 4 per cent of gross salary towards all employees' pension contributions. The Chief Executive is entitled under contract to receive a non-consolidated performance related payment of up to 10 per cent of salary and the Directors Team up to 7 per cent of salary subject to the achievement of specific targets. These targets and the attainment of them are determined by the Remuneration and Human Resources Committee.



## Pension Benefits

The Chief Executive and Directors Team are members of the Local Government Pension Scheme (LGPS), a tax-approved benefit occupational pension scheme set up under the Superannuation Act 1972.

Benefits are based on career average revalued earnings and duration of membership. Members of the scheme accrued pension entitlement in the year at a rate of 1/49 of career average revalued earnings salary. Death in service cover is three years pay plus spouse's/civil partner's pension equal to 1/160 of the career average revalued earnings, times total membership. Financial disclosures in relation to the pension scheme are shown in Note 13 to the accounts. The table below shows the pension entitlement of the Chief Executive and Directors Team as at 31 March 2021.

### Chief Executive and Directors Team Pension Entitlements

£'000	Real Increase in Pension	Real Increase in Lump Sum	Value of Accrued Pension	Value of Accrued Lump Sum	CETV	Real Increase in CETV
<b>2020/21</b>						
Nicole Sapstead	2.5-5.0	0-2.5	30-35	10-15	405	25
Philip Bunt	0-2.5	-	10-15	-	214	26
Matthew Johnson	0-2.5	-	5-10	-	106	18
Pat Myhill	0-2.5	-	10-15	-	204	25
Emily Robinson	0-2.5	-	5-10	-	61	9
Gareth Wellings	0-2.5	-	5-10	-	90	15
<b>2019/20</b>						
Nicole Sapstead	2.5-5.0	0-2.5	25-30	10-15	365	54
Philip Bunt	0-2.5	-	10-15	-	180	33
Matthew Johnson	0-2.5	-	5-10	-	76	20
Pat Myhill	0-2.5	-	10-15	-	168	34
Emily Robinson	0-2.5	-	0-5	-	45	10
Gareth Wellings	0-2.5	-	5-10	-	66	18
Resham Kotecha	0-2.5	-	0-5	-	10	3

Accrued pension represents the amount payable to the Chief Executive and Directors Team if they had left on 31 March 2021. Cash-Equivalent Transfer Values (CETV) are not payable directly but represent the potential liability if they should leave the scheme and wish to transfer accrued benefits to another scheme. These are based on assumptions certified by a qualified actuary in accordance with guidance note GN11, published by the Institute of Faculty Actuaries, and do not take account of any reduction in benefits arising from Lifetime Allowance Tax that may be due when pension benefits are drawn.

### The Cash Equivalent Transfer Value (CETV)

This is the actuarially assessed capitalised value of the pension scheme benefits accrued by a member at a particular point in time. The benefits valued are the member's accrued benefits and any contingent spouse's pension payable from the scheme. A CETV is a payment made by a pension scheme or arrangement to secure pension benefits in another pension scheme or arrangement when the member leaves a scheme and chooses to transfer the pension benefits they have accrued in their former

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

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

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

### Our Staff

At the start of the year there were 66 people on full-time permanent contracts, six on a fixed-term contract and four on a part-time contract. By the end of 2020/21 there were 63 people on full-time permanent contracts, five on part-time permanent contracts, seven on full-time fixed-term contracts and one on a part-time fixed term contract. Some 20 staff came across from UK Sport to UKAD under the TUPE regulations in 2009/10, of whom five remain in UKAD's employment. UKAD is organised into five directorates – Business Services, Finance and Quality, Legal and Regulatory Affairs, Operations and Strategy and Education. There were 57 days (2019/20: 148 days) lost due to sickness absence during the year, equivalent to 0.8 days per person (2019/20: 2.0 days per person). There were no voluntary exit packages during the year (2019/20: nil). Staff turnover was 11% for 2020/21 (2019/20: 23%).

### Staff Costs

£'000	Directly employed	Agency workers	Total 2020/21	Total 2019/20
Wages and salaries	3,270	29	3,299	3,280
Social Security costs	358	-	358	349
Net pension cost	682	-	682	940
Pension contributions	370	-	370	369
Total	4,680	29	4,709	4,938

### Average Number of Staff

	Permanent Contracts	Fixed Term Contracts	Total 2020/21	Total 2019/20
Directly employed	69	8	77	75
Agency workers	-	2	2	2
Total	69	10	79	77

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

UKAD spent £29k (2019/20: £66k) on agency workers and £39k (2019/20: £52k) on consultancy. The majority of the consultancy spend was incurred on the provision of employment advice due to the planned office relocation. There were no off-payroll engagements.

## Hutton Fair Pay Disclosures

UKAD is required to disclose the relationship between the remuneration of the highest paid member of staff in their organisation and the median remuneration of the organisation's workforce. During the period, the banded remuneration of the highest paid member of staff was £115k-120k (2019/20: £115k-120k). For 2020/21 this was 3.0 times (2019/20: 3.2 times) the median remuneration of the annualised workforce as at 31 March 2021, which equated to £38,979 (2019/20: £36,528). Remuneration ranged from £23k to £119k (2019/20: £23k to £119k). Total remuneration includes salary, allowances and non-consolidated performance related pay. It does not include employer pension contributions and the cash equivalent transfer value of pensions. There have been no changes to the structure of the remuneration of the highest paid member of staff or the workforce in accordance with the public sector pay restrictions. The change in ratio is a result of changes in the median remuneration of the annualised workforce.

## Furlough and Coronavirus Job Retention Scheme (CJRS)

In line with the Government lockdown implemented in March 2020, UKAD made the decision to significantly reduce testing operations to help prevent the spread of COVID-19. This resulted in a reduced testing programme, including contracted testing activity. Due to this reduced activity UKAD furloughed two members of staff and 230 DCP and NT for all or part of the period between 17 March 2020 and 31 July 2020. Due to the specialist nature of the roles there were no suitable redeployment opportunities elsewhere in the public sector.

The ability to access the CJRS scheme allowed UKAD to manage the financial impact caused by the reduction in commercial activity, ensuring furloughed staff, DCP and NT received payment in accordance with the CJRS scheme.

DCP and NT are categorised as workers rather than staff, therefore they are not included in the staff numbers reported above.

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

## Gender Mix at the End of the Financial Year

Gender	Board	Senior Management	Other Staff
Males	2	4	30
Females	5	2	40

UKAD publishes its gender pay gap report on its website.

## Employment of disabled persons and promoting diversity

UKAD is fully committed to the elimination of unlawful and unfair discrimination and values the differences that a diverse workforce brings to the organisation. UKAD's People Strategy sets out the approach UKAD will take 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 2021 UKAD had three employees who had declared a disability.

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

# Accountability Report – Parliamentary Accountability and Audit Report

## Regularity of expenditure (audited)

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UKAD is required to report on the regularity of expenditure including losses and special payments in line with Managing Public Money requirements. During the year, a special payment of £495k (2019/20: £nil) was made by way of an ex-gratia settlement to the GPA in relation to disputed property costs for Fleetbank House (Note 12 in the Financial Statements)

For the financial year 2020/21, UKAD has nothing to report in respect of the following:

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



Emily Robinson

Interim Chief Executive and Accounting Officer

29 November 2021



Trevor Pearce

Chair, on behalf of the UKAD Board

29 November 2021

# The Independent Auditor's Report

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

### Opinion on financial statements

I certify that I have audited the financial statements of United Kingdom Anti-Doping Limited for the year ended 31 March 2021 under the Government Resources and Accounts Act 2000. The financial statements comprise the Statement of Comprehensive Net Expenditure, Statement of Financial Position, Statement of Cash Flows, Statement of Changes in Taxpayers' Equity and the related notes, including the significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and International Financial Reporting Standards as interpreted by HM Treasury's Government Financial Reporting Manual. I have also audited the information in the Remuneration and Staff Report that is described in that report as having been audited.

In my opinion:

- the financial statements give a true and fair view of the state of the company's affairs as at 31 March 2021 and of the net expenditure for the year then ended;
- the financial statements have been properly prepared in accordance with International Financial Reporting Standards as interpreted by HM Treasury's Government Financial Reporting Manual; and
- the financial statements have been prepared in accordance with 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 (ISAs) (UK) and Practice Note 10 'Audit of Financial Statements of Public Sector Entities in the United Kingdom'. My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of my certificate. Those standards require me and my staff to comply with the Financial Reporting Council's Revised Ethical Standard 2016. I have also elected to apply the ethical standards relevant to listed entities. I am independent of United Kingdom Anti-Doping Limited in accordance with the ethical requirements that are relevant to my audit and the financial statements in the UK. My staff and I have fulfilled our other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

**Conclusions relating to going concern**

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

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

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

**Other Information**

Management is responsible for the other information. The other information comprises information included in the annual report but does not include the parts of the Remuneration and Staff Report described in that report as having been audited, the financial statements and my auditor's report thereon. The directors are responsible for the other information. My opinion on the financial statements does not cover the other information and except to the extent otherwise explicitly stated in my report, I do not express any form of assurance conclusion thereon. In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact.

I have nothing to report in this regard.

**Opinion on other matters**

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

- the parts of the Remuneration and Staff Report to be audited have been properly prepared in accordance with the Government Financial Reporting Manual;
- the information given in the Strategic and 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 in relation to which the Companies Act 2006 requires me to report to you if, in our opinion:

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

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

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

- the preparation of the financial statements and for being satisfied that they give a true and fair view.
- such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.
- assessing the company's ability to continue as a going concern, disclosing, if applicable, matters relating 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 Government Resources and Accounts Act 2000.

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a 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.

I design procedures in line with my responsibilities, outlined above, to detect material misstatements in respect of non-compliance with laws and regulation, including fraud.

My procedures included the following:

- Inquiring of management, United Kingdom Anti-Doping Limited's internal audit team, and those charged with governance, including obtaining and reviewing supporting documentation relating to United Kingdom Anti-Doping Limited's policies and procedures relating to:



- identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
  - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and
  - the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations including United Kingdom Anti-Doping Limited's controls relating to the Government Resources and Accounts Act 2000 and Managing Public Money.
- discussing among the engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud. As part of this discussion, I identified potential for fraud in the following areas: revenue recognition (including of furlough income) and posting of unusual journals.
  - obtaining an understanding of United Kingdom Anti-Doping Limited's framework of authority as well as other legal and regulatory frameworks that United Kingdom Anti-Doping Limited operates in, focusing on those laws and regulations that had a direct effect on the financial statements or that had a fundamental effect on the operations of United Kingdom Anti-Doping Limited. The key laws and regulations I considered in this context included the Companies Act 2006 and Government Resources and Accounts Act 2000, Managing Public Money, the World Anti-Doping Code, employment law, the Coronavirus Act 2020, and tax legislation.

In addition to the above, my procedures to respond to identified risks included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with relevant laws and regulations discussed above;
- enquiring of management and the Audit and Risk Committee concerning actual and potential litigation and claims
- reading minutes of meetings of those charged with governance and the Board;
- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business

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

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

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

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

**Gareth Davies**

**Date** 30 November 2021

**Comptroller and Auditor General**

National Audit Office

157-197 Buckingham Palace Road

Victoria

London

SW1W 9SP

## Statement of Comprehensive Net Expenditure

### Year ended 31 March 2021

	Notes	2020/21 £'000	2019/20 £'000
<b>Expenditure</b>			
Staff costs	3	(4,709)	(4,938)
Other expenditure	4	(5,837)	(7,499)
Depreciation of property, plant and equipment	5	(116)	(65)
Amortisation of intangibles	6	(20)	(14)
Depreciation of right of use assets	7	(305)	(303)
<b>Total operating expenditure</b>		<b>(10,987)</b>	<b>(12,819)</b>
<b>Income</b>			
Testing income		1,161	2,840
Furlough income		380	-
Consultancy income		-	12
Other income		72	110
<b>Total income</b>	2	<b>1,613</b>	<b>2,962</b>
<b>Net expenditure before and after taxation for the year</b>		<b>(9,374)</b>	<b>(9,857)</b>
<b>Other comprehensive income/(expenditure)</b>			
Remeasurements of pension liability	13	(4,949)	1,601
Finance charge on lease liabilities	12	(7)	(12)
<b>Total net comprehensive expenditure for the year</b>		<b>(14,330)</b>	<b>(8,268)</b>

The Accounting Policies and Notes on pages 44 to 60 form part of these Financial Statements

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

There are no unrecognised gains and losses

# Statement of Financial Position

## As at 31 March 2021

	Notes	As at 31 March 2021 £'000	As at 31 March 2020 £'000
<b>Non-current assets:</b>			
Property, plant and equipment	5	284	173
Intangible assets	6	83	69
Right of use assets	7	40	304
Total non-current assets		407	546
<b>Current assets</b>			
Trade and other receivables	8	1,003	1,032
Cash	9	1,158	971
Total current assets		2,161	2,003
Total assets		2,568	2,549
<b>Current liabilities</b>			
Trade and other payables	10	(1,944)	(1,318)
Lease liabilities	12	(21)	(310)
Total current liabilities		(1,965)	(1,628)
Total assets less current liabilities		603	921
<b>Non-current liabilities</b>			
Lease liabilities	12	(20)	-
Pension (liabilities)/assets	13	(8,672)	(3,041)
Total non-current liabilities		(8,692)	(3,041)
Assets less total liabilities		(8,089)	(2,120)
<b>Taxpayers' equity</b>			
General fund		(8,089)	(2,120)
Total taxpayers' equity		(8,089)	(2,120)

The Accounting Policies and Notes on pages 44 to 60 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 2009.

Approved and authorised for signature on 29 November 2021



**Emily Robinson**  
Interim Chief Executive and Accounting Officer  
UKAD



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

## Statement of Changes in Taxpayers' Equity For the year ended 31 March 2021

	Notes	2020/21 £'000	2019/20 £'000
Reserves at 1 April		(2,120)	(2,762)
Total net comprehensive expenditure for the period	2	(9,374)	(9,857)
Remeasurements of pension liability	13	(4,949)	1,601
Finance charge on lease liabilities	12	(7)	(12)
Resource Grant-in-aid received	11	8,098	8,830
Capital Grant-in-aid received	11	263	80
<b>Reserves at 31 March</b>		<b>(8,089)</b>	<b>(2,120)</b>

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

The Accounting Policies and Notes on pages 44 to 60 form part of these Financial Statements

# Statement of Cash Flows

## For the year ended 31 March 2021

	Notes	2020/21 £'000	2019/20 £'000
<b>Cash flows from operating activities</b>			
Net expenditure		(9,374)	(9,857)
Depreciation of property, plant and equipment	5	116	65
Amortisation of intangibles	6	20	14
Depreciation of right of use asset	7	305	303
(Increase)/decrease in trade and other receivables	8	29	209
Increase/(decrease) in trade and other payables	10	626	(478)
Increase/(decrease) in pension liability	13	5,631	(661)
Less movements relating to pension not passing through the net expenditure account	13	(4,949)	1,601
<b>Net cash outflow from operating activities</b>		<b>(7,596)</b>	<b>(8,804)</b>
<b>Cash flows from investing activities</b>			
Purchase of property, plant and equipment	5	(227)	(52)
Purchase of intangible assets	6	(34)	(10)
<b>Net cash outflow from investing activities</b>		<b>(261)</b>	<b>(62)</b>
<b>Cash flows from financing activities</b>			
Grant-in-aid received to fund current year activities	11	8,361	8,910
Repayment of lease liabilities	12	(317)	(309)
<b>Net Cash outflow from financing activities</b>		<b>8,044</b>	<b>8,601</b>
<b>Net financing</b>			
Net increase/(decrease) in cash in the year		187	(265)
Cash at the beginning of the year	9	971	1,236
<b>Cash at the end of the year</b>	<b>9</b>	<b>1,158</b>	<b>971</b>

The Accounting Policies and Notes on pages 44 to 60 form part of these Financial Statements

# Notes to the Financial Statements

## General information

UKAD, incorporated in 2009, is a limited liability company incorporated in England and Wales. The address of its registered office changed on 1 April 2021 from Fleetbank House, 2-6 Salisbury Square, London, EC4Y 8AE to SportPark, 3 Oakwood Drive, Loughborough, Leicestershire, LE11 3QF.

## 1 Statement of accounting policies

These financial statements have been prepared in accordance with the Companies Act 2006 and with the 2020-21 Government Financial Reporting Manual (FReM) issued by HM Treasury where disclosure requirements go beyond the Companies Act 2006. The accounting policies contained in the FReM apply International Financial Reporting Standards (IFRS) as adapted or interpreted for the public sector context.

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

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

### 1.1 Accounting convention

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

### 1.2 Grant income received

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

### 1.3 Doping Control Personnel

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

# Notes to the Financial Statements continued

## 1.4 Non-current assets

### 1.4.1 Depreciation and amortisation

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

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

### 1.4.2 Recognition and capitalisation threshold

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

### 1.4.3 Property, plant and equipment

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

### 1.4.4 Intangible assets

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

## 1.5 Provisions

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

## 1.6 Pension obligations

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

## 1.7 VAT

UKAD is registered for VAT and makes supplies for both business and non-business purposes. Business supplies are subject to VAT at the standard rate. 34% of VAT paid in 2020/21 was treated as recoverable. The irrecoverable portion was charged to expenditure.



## Notes to the Financial Statements continued

### 1.8 Corporation Tax

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

### 1.9 Testing income

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

### 1.10 Leases

Assets provided under leases are recognised on UKAD's Statement of Financial Position as a right-of-use asset. UKAD terminated its lease in respect of its office accommodation at Fleetbank House, London on 31 March 2021 and entered into a new lease in respect of office accommodation at SportPark, Loughborough on 16 March 2021.

### 1.11 Foreign currency translations

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

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

## Notes to the Financial Statements continued

### 2 Segmental reporting

	<b>Contracted testing £'000</b>	<b>Furlough £'000</b>	<b>Other £'000</b>	<b>Total £'000</b>
<b>2020/21</b>				
Non-staff costs expenditure	(1,048)	(448)	(35)	(1,531)
Income	1,114	380	119	1,613
Net income (before staff costs)	66	(68)	84	82
Total assets	268	-	23	291
Total net expenditure for operating segments				82
Staff costs				(4,709)
Other expenditure				(4,306)
Depreciation and amortisation				(441)
Total net expenditure per the Statement of Comprehensive Net Expenditure				(9,374)
Total assets reported for operating segments				291
Non-current assets				407
Other receivables				712
Cash				1,158
Total assets				2,568
	<b>Contracted testing £'000</b>	<b>Furlough £'000</b>	<b>Other £'000</b>	<b>Total £'000</b>
<b>2019/20</b>				
Non-staff costs expenditure	(2,098)	-	(92)	(2,190)
Income	2,735	-	227	2,962
Net income (before staff costs)	637	-	135	772
Total assets	243	-	53	296
Total net expenditure for operating segments				772
Staff costs				(4,938)
Other expenditure				(5,309)
Depreciation and amortisation				(382)
Total net expenditure per the Statement of Comprehensive Net Expenditure				(9,857)
Total assets reported for operating segments				296
Non-current assets				546
Other receivables				736
Cash				971
Total assets				2,549

## Notes to the Financial Statements continued

The activities and results for the identified segments, which comprise more than 10% of income, are reported monthly to the relevant directors. Contracted testing comprises athlete testing, sample analysis and legal expenditure and forms part of the overall test distribution plan for the year undertaken by UKAD, complementing the activity under its public interest programme. 67% of contracted testing income for 2020/21 was generated from one customer (2019/20 62%). Income generated through contracted testing services at Major Games is included in other income. Furlough income accounted for 24% of our total income in 2020/21. The scheme was operated in accordance with HMRC guidance, with the majority of expenditure recovered via grant income.

## Notes to the Financial Statements continued

### 3 Staff costs

	Permanent Staff	Contract Personnel	Total	
	£'000	£'000	2020/21 £'000	2019/20 £'000
Wages and salaries *	3,270	29	3,299	3,280
Social security costs	358	-	358	349
Net pension cost	682	-	682	940
Pension contributions	370	-	370	369
<b>Total staff costs</b>	<b>4,680</b>	<b>29</b>	<b>4,709</b>	<b>4,938</b>

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

### 4 Other expenditure

	2020/21 £'000	2019/20 £'000
<b>Operating activities</b>		
Athlete testing *	1,236	2,441
Sample analysis	1,110	1,772
WADA and iNADO expenditure	786	760
Furlough expenditure **	448	-
Legal	409	463
Education	246	514
International and Communications	148	235
Intelligence	71	114
Science and research	20	122
Major games	35	90
<b>Other operating activities</b>		
Property costs ***	578	58
IT related costs	415	426
Professional fees	101	135
Other office costs	54	90
Training	53	89
Board salary and fees, including travel and subsistence	52	82
Recruitment	23	56
<b>Auditors' remuneration</b>		
External auditor ****	24	24
Internal auditor	20	25
Quality assurance auditor	8	3
	<b>5,837</b>	<b>7,499</b>

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

\*\* Furlough expenditure for DCP and National Trainers

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

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

## Notes to the Financial Statements continued

### 5 Property, plant and equipment

	Information Technology £'000	Furniture and Fixtures £'000	Office Refurbishment £'000	Totals £'000
<b>Cost</b>				
At 31 March 2020	160	118	256	534
Additions	75	15	137	227
At 31 March 2021	235	133	393	761
<b>Depreciation</b>				
At 31 March 2020	(70)	(104)	(187)	(361)
Provided during the year	(44)	(5)	(67)	(116)
At 31 March 2021	(114)	(109)	(254)	(477)
<b>Net book value</b>				
At 31 March 2021	121	24	139	284
At 31 March 2020	90	14	69	173
<b>Cost</b>				
At 31 March 2019	108	118	256	482
Additions	52	-	-	52
At 31 March 2020	160	118	256	534
<b>Depreciation</b>				
At 31 March 2019	(39)	(99)	(158)	(296)
Provided during the year	(31)	(5)	(29)	(65)
At 31 March 2020	(70)	(104)	(187)	(361)
<b>Net book value</b>				
At 31 March 2020	90	14	69	173
At 31 March 2019	69	19	98	186

## Notes to the Financial Statements continued

### 6 Intangibles

	Information Technology £'000	Software Licences £'000	Totals £'000
<b>Cost</b>			
At 31 March 2020	402	125	527
Additions	34	-	34
At 31 March 2021	436	125	561
<b>Amortisation</b>			
At 31 March 2020	(333)	(125)	(458)
Provided during the year	(20)	-	(20)
At 31 March 2021	(353)	(125)	(478)
<b>Net book value</b>			
At 31 March 2021	83	-	83
At 31 March 2020	69	-	69
<b>Cost</b>			
At 31 March 2019	392	125	517
Additions	10	-	10
At 31 March 2020	402	125	527
<b>Amortisation</b>			
At 31 March 2019	(319)	(125)	(444)
Provided during the year	(14)	-	(14)
At 31 March 2020	(333)	(125)	(458)
<b>Net book value</b>			
At 31 March 2020	69	-	69
At 31 March 2019	73	-	73

## Notes to the Financial Statements continued

### 7 Right-of-use assets

	Right of use assets £'000	Totals £'000
<b>Cost</b>		
At 31 March 2020	607	607
Additions	41	41
At 31 March 2021	648	648
<b>Depreciation</b>		
At 31 March 2020	(303)	(303)
Provided during the year	(305)	(305)
At 31 March 2021	(608)	(608)
<b>Net book value</b>		
At 31 March 2021	40	40
At 31 March 2020	304	304
<b>Cost</b>		
At 31 March 2019	-	-
Initial recognition 1 April 2019	607	607
At 31 March 2020	607	607
<b>Depreciation</b>		
At 31 March 2019	-	-
Provided during the year	(303)	(303)
At 31 March 2020	(303)	(303)
<b>Net book value</b>		
At 31 March 2020	304	304
At 31 March 2019	-	-

## Notes to the Financial Statements continued

### 8 Trade receivables and other current assets

	As at 31 Mar 2021 £'000	As at 31 Mar 2020 £'000
<b>Amounts falling due within one year:</b>		
Trade receivables	291	296
Other receivables	6	-
Staff season ticket advances	1	19
Prepayments and accrued income	705	717
<b>Trade and other receivables</b>	<b>1,003</b>	<b>1,032</b>

### 9 Cash and cash equivalents

	£'000	£'000
At 31 March 2020	971	1236
Net change in cash and cash equivalent balances	187	(265)
At 31 March 2021	1,158	971
The balances at 31 March were held at:		
Commercial banks	1,158	971
	1,158	971

### 10 Trade payables and other current liabilities

	As at 31 Mar 2021 £'000	As at 31 Mar 2020 £'000
<b>Amounts falling due within one year:</b>		
Trade payables	(464)	(294)
Accruals and deferred income	(1,332)	(874)
VAT payable	(31)	(39)
Other taxation, social security and pension contributions	(117)	(111)
<b>Trade and other payables</b>	<b>(1,944)</b>	<b>(1,318)</b>



## Notes to the Financial Statements continued

### 11 Related party transactions

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

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

	<b>2020/21</b>	<b>2019/20</b>
	<b>£'000</b>	<b>£'000</b>
Resource and capital GIA received	8,561	9,010
GIA (repaid)/received to provide working capital	(200)	(100)
<b>Total GIA in the year amounted to</b>	<b>8,361</b>	<b>8,910</b>

UKAD received £380,000 furlough grant income from HMRC in 2020/21 (2019/20: £nil). In addition UKAD has had dealings throughout the year with other Government Departments and other Central Government bodies, the amounts of which are not material.

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

### 12 Lease liabilities

Lease liabilities during 2020/21 related to the lease of space at Fleetbank House, London and SportPark, Loughborough.

UKAD entered into a ten year agreement which commenced on 1 September 2012 to lease space at Fleetbank House. An agreement to occupy additional space was subsequently entered into on 1 January 2019. Both leases were terminated early, with effect 31 March 2021, as Fleetbank House is due to be demolished. The interest rate used to discount the leases for IFRS 16 purposes was 1.99%, HMT discount rate.

UKAD entered into a new two year agreement in 2020/21 to lease space at SportPark, commencing on 16 March 2021. Lease obligations have been based on the future commitments to March 2023. The interest rate used to discount the leases for IFRS 16 purposes is 0.91%, HMT discount rate.

UKAD entered into a new agreement on 1 April 2021 to occupy space at Trafalgar House, Croydon. Future lease obligations have not been recognised in 2020/21.

Lease liabilities movements:

	<b>2020/21</b>	<b>2019/20</b>
	<b>£'000</b>	<b>£'000</b>
Lease liabilities at 1 April	310	-
Value of discounted future cash flows on right-of-use assets at implementation	-	607
Additions	41	-
Payments in year	(317)	(309)
Finance charge on lease liabilities	7	12
<b>Lease liabilities at 31 March</b>	<b>41</b>	<b>310</b>

Following the transfer of Fleetbank House from the Department for Business, Energy and Industrial Strategy to the GPA, a disagreement arose concerning the level of occupancy costs. The GPA sought costs above which UKAD considered were due. An ex-gratia settlement was agreed between UKAD and the GPA in 2020/21 for £495,000 and this amount was recognised as an operating expense.

## Notes to the Financial Statements continued

### 13 Superannuation scheme

The Local Government Pension Scheme (LGPS) is a tax approved, defined benefit occupational pension scheme set up under the Superannuation Act 1972 and is administered by the London Pension Fund Authority (LPFA). The benefits under the scheme are based on career average revalued salary and length of service on retirement. Actuarial gains/ losses are recognised in full in the reserves during the year, in accordance with the FReM 2020/21. 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 2021/22 are as stated below:

<b>Earnings</b>	<b>Employee contribution</b>
Up to £14,600	5.50%
£14,601 - £22,900	5.80%
£22,901 - £37,200	6.50%
£37,201 - £47,100	6.80%
£47,101 - £65,900	8.50%
£65,901 - £93,400	9.90%
£93,401 - £110,000	10.50%
£110,001 - £165,000	11.40%

Every three years an independent review is undertaken to calculate employer contribution rates. The most recent actuarial valuation, undertaken by Barnett Waddingham (the consulting actuaries to the LPFA), was as at 31 March 2019. The employer contribution rate applicable to 2020/21 was 12%. The employer's contribution for the year amounted to £370,000 (2019/20 £369,000). The projected employer's contribution for 2021/22 is £390,000. The information in this note has been based on figures prepared by Barnett Waddingham in accordance with International Accounting Standard 19 (IAS19 (2011)).

The overall net liability has increased from £3,041k in 2019/20 to £8,672k in 2020/21. The main reason for the change, as illustrated in note 13.4, relates to a change in financial assumptions as at 31 March 2021. These assumptions are outlined in note 13.1.

#### 13.1 Pension commitments

##### Financial assumptions

	<b>31 Mar 2021</b>	<b>31 Mar 2020</b>
	<b>% p.a.</b>	<b>% p.a.</b>
RPI Increases	3.1%	2.6%
CPI Increases	2.8%	1.8%
Salary increases	3.8%	2.8%
Pension increases	2.8%	1.8%
Discount rate	2.1%	2.4%

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

	<b>31 Mar 2021</b>	<b>31 Mar 2020</b>
<b>Retiring today</b>		
Males	22.0	21.9
Females	24.3	24.4
<b>Retiring in 20 years</b>		
Males	23.3	23.3
Females	25.8	25.9

## Notes to the Financial Statements continued

### 13.2 Net pension liability

	31 Mar 2021	31 Mar 2020
	£'000	£'000
Present value of funded obligation	(16,439)	(9,130)
Fair value of Scheme assets (bid value)	7,767	6,089
Net liability in Statement of Financial Position	(8,672)	(3,041)

### 13.3 Amounts recognised in the Net Expenditure Account

	31 Mar 2021	31 Mar 2020
	£'000	£'000
Net interest on the defined liability	67	86
Administration expenses	8	8
Service cost	977	1,215
Total net expenditure per the Statement of Comprehensive Net Expenditure	1,052	1,309
Actual return on Scheme assets	1,133	(138)

### 13.4 Remeasurements in Other Comprehensive Income

	31 Mar 2021	31 Mar 2020
	£'000	£'000
Return on plan assets in excess of interest	983	(288)
Other actuarial gains/(losses) on assets	-	(190)
Change in financial assumptions	(6,144)	1,914
Change in demographic assumptions	98	182
Experience gain/(loss) on defined benefit obligation	114	(17)
Remeasurements	(4,949)	1,601

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

	31 Mar 2021	31 Mar 2020
	£'000	£'000
Opening defined benefit obligation as at 1 April	9,130	9,518
Current service cost	977	1,112
Prior year employer service cost now paid	17	-
Estimated future service cost not yet paid	(5)	-
Past service costs, including curtailments	-	103
Interest cost	217	236
Change in financial assumptions	6,144	(1,914)
Change in demographic assumptions	(98)	(182)
Experience loss/(gain) on defined benefit obligation	(114)	17
Estimated benefit paid	(78)	(2)
Contributions by scheme participants	249	242
Closing defined benefit obligation as at 31 March	16,439	9,130

## Notes to the Financial Statements continued

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

	31 Mar 2021	31 Mar 2020
	£'000	£'000
Opening fair value of Scheme assets as at 1 April	6,089	5,816
Interest on assets	150	150
Return on assets less interest	983	(288)
Other actuarial gains/(losses)	-	(190)
Administration expenses	(8)	(8)
Contributions by employer including unfunded	370	369
Estimated future service cost not yet paid	(5)	-
Prior year employer service cost now paid	17	-
Contributions by scheme participants	249	242
Estimated benefits paid plus unfunded net transfers in	(78)	(2)
Fair value of Scheme assets as at 31 March	7,767	6,089

### 13.7 Reconciliation of opening and closing deficit

	31 Mar 2021	31 Mar 2020
	£'000	£'000
Deficit at the beginning of the year	(3,041)	(3,702)
Current Service Cost	(977)	(1,112)
Past service costs, including curtailments	-	(103)
Employer Contributions	370	369
Interest on assets	150	150
Interest on obligation	(217)	(236)
Return on assets less interest	983	(288)
Other actuarial gains/(losses)	-	(190)
Change in financial assumptions	(6,144)	1,914
Administration expenses	(8)	(8)
Experience (loss)/gain on defined benefit obligation	114	(17)
Change in demographic assumptions	98	182
Deficit at the end of the year	(8,672)	(3,041)

### 13.8 Employer Asset Share - Bid Value

	31 Mar 2021		31 Mar 2020	
	£'000	%	£'000	%
Equities	4,220	54%	3,299	54%
Target Return Portfolio	1,828	24%	1,484	25%
Infrastructure	658	8%	427	7%
Property	707	9%	556	9%
Cash	354	5%	323	5%
<b>Total</b>	<b>7,767</b>	<b>100%</b>	<b>6,089</b>	<b>100%</b>

## Notes to the Financial Statements continued

### 13.9 Expected Return on Assets

For the year to 31 March 2021, the expected return on assets was 17.83% per annum (2019/20: (2%)), which has been used by the actuary to determine the profit and loss charge for the year ended 31 March 2021.

### 13.10 Sensitivity Analysis

	£'000	£'000	£'000
Adjustment to discount rate	+0.1%	0.0%	-0.1%
Present Value of Total Obligation	15,858	16,439	17,042
Projected Service Cost	1,743	1,825	1,911
Adjustment to long term salary increase	+0.1%	0.0%	-0.1%
Present Value of Total Obligation	16,477	16,439	16,401
Projected Service Cost	1,826	1,825	1,824
Adjustment to pension increases and deferred revaluation	+0.1%	0.0%	-0.1%
Present Value of Total Obligation	16,999	16,439	15,899
Projected Service Cost	1,910	1,825	1,744
Adjustment to mortality age rating assumption	+ 1 Year	None	- 1 Year
Present Value of Total Obligation	17,052	16,439	15,848
Projected Service Cost	1,903	1,825	1,751

### 13.11 Amounts for the Current and Previous Periods

	Year to 31 March 2021 £'000	Year to 31 March 2020 £'000	Year to 31 March 2019 £'000	Year to 31 March 2018 £'000	Year to 31 March 2017 £'000
Defined Benefit Obligation	(16,439)	(9,130)	(9,518)	(7,748)	(7,289)
Scheme assets	7,767	6,089	5,816	4,753	4,112
Surplus (Deficit)	(8,672)	(3,041)	(3,702)	(2,995)	(3,177)
Experience adjustments on Scheme liabilities	114	(17)	-	-	403
Percentage of liabilities	0.7%	-0.2%	-	-	5.5%
Cumulative Actuarial Gains and Losses	1,141	94	432	308	195

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

### 14 Capital commitments

There were no commitments for the purchase of non current assets at the year end (2019/20 £nil).

## Notes to the Financial Statements continued

### 15 Financial instruments

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

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

	<b>As at 31 Mar 2021 £'000</b>	<b>As at 31 Mar 2020 £'000</b>
<b>Financial assets</b>		
Cash and cash equivalents	1,158	971
Trade receivables	291	296
Other receivables	6	-
	<u>1,455</u>	<u>1,267</u>
<b>Financial liabilities</b>		
Trade payables	(464)	(294)
VAT payable	(31)	(39)
Other taxation, social security and pension contributions	(117)	(111)
	<u>(612)</u>	<u>(444)</u>
<b>Total</b>	<u>843</u>	<u>823</u>

### 16 Contingent liabilities

On 27 June 2019 the Supreme Court rejected the government's request to appeal, regarding age discrimination arising from public sector pension scheme transition arrangements. Court of appeal judgements were made in cases affecting judge's pensions (e.g. McCloud) and firefighter pensions (e.g. Sergeant) which had previously been considered by employment tribunals. The rulings have implications for UKAD which participates in a Local Government Pension Scheme. In July 2020, the UK government published a consultation on the proposed remedy for the court rulings related to the Local Government Pension scheme. The estimated impact on the total liabilities at 31 March 2021 was allowed for as a past service cost, recognised in 2019/20, of £103,000.

There were no contingent liabilities at 31 March 2021.

### 17 Trade union facility time

Facility time is paid time off for union representatives to carry out trade union activities. The total cost of facility time for 2020/21 is £nil (2019/20 £nil).

## Notes to the Financial Statements continued

### 18 Subsequent events

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



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