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Company no. 6990867



UK Anti-Doping Annual Report and Accounts 2014/15





UK Anti-Doping Annual Report and Accounts 2014/15

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

Ordered by the House of Commons to be printed on 29 June 2015.

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This publication is available at <https://www.gov.uk/government/publications>

Print ISBN 9781474117593

Web ISBN 9781474117609

ID 14041501 06/15

Printed on paper containing 75% recycled fibre content minimum

Printed in the UK by the Williams Lea Group on behalf of the Controller of Her Majesty's Stationery Office

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The Team

Board

| | |
|-----------------------------|--------|
| David Kenworthy QPM DL..... | Chair |
| Philip Carling | Member |
| Michael Brace CBE | Member |
| John Brewer | Member |
| Andrew Sellers | Member |
| Janice Shardlow..... | Member |
| Justin Turner QC..... | Member |

Executive

| | |
|----------------------|--|
| Nicole Sapstead..... | Chief Executive |
| Graham Arthur | Director of Legal |
| Philip Bunt..... | Director of Business Services |
| Nicola Newman..... | Director of Communications and Education |

Foreword by the Chair

David Kenworthy QPM DL

This was the fifth full year of operation for UK Anti-Doping, and another year of significant delivery and development. A key activity throughout the year was the implementation of the 2015 World Anti-Doping Code.

Agreed at the World Conference on Doping in Sport in Johannesburg in November 2013, the 2015 Code not only allows for stiffer penalties but mandates National Anti-Doping Organisations to use intelligence in the investigation of anti-doping rule violations. This is an area in which UK Anti-Doping excels and in which there have been major successes in prosecuting not just athletes but athlete support personnel as well.



The major event of the year was the Commonwealth Games in Glasgow in August for which UK Anti-Doping delivered, in partnership with the sports governing bodies, the largest pre-Games education programme in the UK, reaching the athletes of all four home nation teams face to face well in advance of their arrival in the Games Village. UK Anti-Doping also provided the sample collection services on behalf of Glasgow 2014. A number of UK Anti-Doping staff and Doping Control Personnel were able to build on the skills and experience gained at the London 2012 Olympic and Paralympics Games or the Sochi Winter Olympic and Paralympics 2014, with many based in Glasgow for the duration of the event.

The second half of the year has seen a significant number of long serving staff move on to pastures new. This was something that was anticipated after the London 2012 Games, but the attractions and opportunities of the Commonwealth Games kept the team together for longer. Change must and does happen. Many of our staff joined UK Anti-Doping from its inception and have been in the forefront of protecting clean sport in the UK. Most have left for bigger roles elsewhere, taking with them their passion for and commitment to clean sport. Partners to have benefited from their experience at UK Anti-Doping include the World Anti-Doping Agency, the International Paralympic Association and the British Olympic Association.

“ Many of our staff joined UK Anti-Doping from its inception and have been in the forefront of protecting clean sport in the UK ”

The most significant staff change in 2014/2015 was in the role of Chief Executive. Andy Parkinson had been leading the anti-doping programme in UK Sport and was a major player on the project team set up to create UK Anti-Doping. He became the first Chief Executive in late 2009. For five years he worked successfully, to make UK Anti-Doping one of the leading Anti-Doping Organisations in the world. He is an acknowledged expert in anti-doping and has done tremendous work in promoting the interests of the UK in many international fora. I am grateful to Andy for his clear and unambiguous leadership of UK Anti-Doping. I wish him every success in his new role as Chief Executive of British Rowing.

Following a global search for a replacement Chief Executive, we were very fortunate to be able to appoint Nicole Sapstead. Nicole brings over fifteen years of experience in anti-doping to this important role. She was the Director of Operations of UK Anti-Doping and led the UK Anti-Doping teams in many major sporting events as well as introducing new ways of combatting doping in sport such as the establishment of the Intelligence unit. I welcome Nicole to her new role of Chief Executive.

Any change in leadership is significant, but the Directors of UK Anti-Doping could not function without committed and enthusiastic members of staff. Whilst day to day direction and control is the responsibility of personnel in the UK Anti-Doping office, they support the Doping Control Personnel and trainers in the field. I would like to thank all our staff for their excellent work.

Once again the Athlete Committee has made all of us concentrate on what our work means for athletes. Anti-Doping sample collection is intrusive and can only work with the consent of the athletes. Their views need to be heard and members of the Committee proved to be able representatives. I am grateful for the Committee members' commitment and contributions.

Finally I would like to thank the Board members for their commitment, advice and support. All bring enormous experience from a variety of walks of life and give an extra dimension to the work of UK Anti-Doping.

It has been a privilege to chair such a successful organisation for another year.



David Kenworthy
UK Anti-Doping Chair

Foreword by the Chief Executive Nicole Sapstead

Throughout 2014 UK Anti-Doping led a change programme in the UK to ensure, athletes, athlete support personnel, National Governing Bodies (NGBs) and other partners fully recognised and applied the 2015 World Anti-Doping Code (Code) in time for 1 January. This was a significant cross team project that ensured new anti-doping rules were in place in each NGB, education resources were updated, and those impacted understood the changes from the 2009 Code, most notably the risk of four-year bans for a serious first doping offence.

Whilst this was ongoing, UK Anti-Doping also delivered our largest ever pre-Games Education and Testing programme in the lead up to the Glasgow 2014 Commonwealth Games. Excellent partnerships were created with the Home Nation Commonwealth Games Councils to support us in our endeavours.

Sadly, just before the Glasgow Commonwealth Games began, two Welsh athletes tested positive for a steroid. The cause was shown to have been a contaminated supplement. The lessons learned from this episode were many – the use of supplements and indeed the possibility of contamination are a significant risk and will continue to remain so. What often goes unreported is the emotional, financial and reputational costs associated with a doping offence, some of which can have a lifelong impact.

“ The investment in sport made by the UK Government and the public via the National Lottery must be protected ”

With the 2015 Code stipulating the need for Anti-Doping Organisations to utilise the information and intelligence at their disposal and to conduct investigations, UK Anti-Doping has the benefit of having cut its teeth in this area for the past five years. The returns on our investment and efforts are clear to see in the year on year increases we report of anti-doping rule violations, in particular the non-analytical anti-doping rule violation cases being brought not only against athletes but support personnel too (one of which resulted in the first lifetime ban in the UK). Our testing programme is designed to be flexible to enable us to respond to intelligence and risks as they become apparent. The last quarter of this year has seen the integration of the WADA Technical Document for Sports Specific Analysis which marks further advancement on a harmonised and transparent approach to the testing programmes being undertaken worldwide.

Partnerships with international Anti-Doping Organisations are crucial to our work, to share best practice and to assist and support them to develop their skills. In January we signed a Memorandum of Understanding with the Japanese Anti-Doping Agency to share our experiences of the 2015 Rugby World Cup and from the London 2012 Olympic and Paralympic Games as they work towards hosting the 2019 Rugby World Cup and the 2020 Olympic and Paralympic Games in Tokyo. To further our international influence, and to learn from others, we again co-hosted the Tackling Doping in Sport conference in March at The Emirates Stadium in London and played an active role at the annual WADA Anti-Doping Symposium in Lausanne.

The economic environment in which we all find ourselves continues to be a challenge. UK Anti-Doping continually strives to demonstrate value for money whilst maintaining an efficient and effective anti-doping programme. This means regularly evaluating our processes and systems and striving to be innovative in all we do.



Finally, I would like to thank Andy Parkinson for handing over an organisation that is not only fit for purpose and robust in its delivery but which continues to challenge itself and seek excellence. The team at UK Anti-Doping is dedicated and passionate and on a daily basis lives the values that UK Anti-Doping has upheld for the past five years. With a focus on knowledge sharing and cross team support, clear processes and robust external partnerships it is with total confidence in our abilities that we embark on our 2015/2016 objectives which include our Rio 2016 programme.

Leading an organisation that is publicly funded to protect our clean athletes and clean sport is a welcome responsibility. The investment in sport made by the UK Government and the public via the National Lottery must be protected. With the support of our clean athletes the UK can maintain its global reputation as a fair and honest sporting nation.



Nicole Sapstead
UK Anti-Doping Chief Executive

Strategic Report for the Year Ended 31 March 2015

Strategic Objectives

United Kingdom Anti-Doping (UK Anti-Doping) is the UK's National Anti-Doping Organisation (NADO). It is responsible for ensuring sports bodies in the UK comply with the National Anti-Doping Policy. The strategic objectives for 2014 – 2017 are to:

- Support and drive compliance with the National Anti-Doping Policy in the UK
- Deliver an integrated risk-based programme to prevent doping
- Promote a level playing field for athletes by influencing policy and practices

Review of the Business

UK Anti-Doping receives grant-in-aid from the Department for Culture, Media and Sport (DCMS). It also generates income from its contracted testing programme and other activities. UK Anti-Doping 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 Culture, Media and Sport and the financial statements are prepared in accordance with the Companies Act.

A review of UK Anti-Doping's business is set out on pages 6 to 23, reporting on activities during the year and setting out the focus for 2015/16.

Results

The net expenditure for the period was £5,795k (2013/14:£ 6,257k). Our grant-in-aid is recognised as financing in the statement of changes in taxpayers' equity. A financial review set out on pages 10 and 11 provides details of the net expenditure for the year, an assessment of the going concern nature of the business, income sources, the principal areas of expenditure, treasury policy, the investment in non-current assets and a summary of the staffing structure. Achievement against our key performance indicators is set out on page 8.

Principal Risks and Uncertainties of the Company

UK Anti-Doping reviews the principal risks and uncertainties to the business on a periodic basis, and considers necessary actions and controls in place to mitigate these. UK Anti-Doping has developed a risk management strategy which is fully embedded within its business planning and day-to-day operations. A brief description of the principal risks and uncertainties faced is set out in the Governance Statement on pages 13 to 16.

Sustainability

UK Anti-Doping 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, UK Anti-Doping is exempt from preparing a full sustainability report.

Employment and Training Policies and Staff Participation

UK Anti-Doping 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 established a training and development programme designed to encourage and support all employees in improving performance. UK Anti-Doping has developed a staff handbook which is a comprehensive guide to its employment policies and procedures. UK Anti-Doping 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 UK Anti-Doping 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 UK Anti-Doping held Investors in People accreditation. UK Anti-Doping seeks to ensure that the requirements of health and safety legislation are met in the workplace.

By order of the Board



David Kenworthy
Chair
16 June 2015



Nicole Sapstead
Chief Executive and Accounting Officer
16 June 2015

Key Performance Indicators (unaudited)

| Key Performance Indicators | Progress Made |
|---|---|
| To support and drive compliance with the National Anti-Doping Policy in the UK | Fully met. During the year UK Anti-Doping reviewed the National Anti-Doping Policy to determine whether or not it needed to be revised in line with the 2015 World Anti-Doping Code. UK Anti-Doping advised DCMS that while some parts of the Policy could be amended to bring them up to date, these were relatively minor and an unchanged Policy would remain compliant with the new Code. |
| To deliver an integrated risk-based programme to prevent doping | Fully met. During the year UK Anti-Doping reassessed the risks of doping in sports across the UK and designed and implemented a test distribution plan which took account of that reassessment. |
| To promote a level playing field for athletes by influencing international policy and practices | Fully met. UK Anti-Doping has active engagement with EU Expert Group and Council of Europe. UK continued as Chair of the Ad hoc European Committee for the World Anti-Doping Agency (CAHAMA), offering a significant opportunity to influence European and international anti-doping policy. UK also continued as Chair on the Institute of National Anti-Doping Organisations (INADO) Board of Directors. UK Anti-Doping contributed a number of comprehensive and detailed submissions on the Code and International Standards after consulting with UK partners. |

Directors' Report for the Year Ended 31 March 2015

The Directors present their report and financial statements for the year ended 31 March 2015, in respect of United Kingdom Anti-Doping Limited, company number 6990867.

The Directors who served during the year are detailed in the Remuneration report (page 17).

Future Development and Events Since the Reporting Period

There were no material events to report since the end of the reporting period. UK Anti-Doping will continue to integrate the changes arising from the 2015 World Anti-Doping Code, ensure that a comprehensive anti-doping programme is in place for the 2015 Rugby World Cup and implement our Rio 2016 Programme. UK Anti-Doping will continue to work in partnership with the Doping Control Centre at King's College, London.

Better Payment Practice Code

UK Anti-Doping has a commitment to abide by the Better Payment Practice Code and in particular to settle bills in accordance with contract. Invoices are normally settled within our suppliers' standard terms. 74 per cent (2013/14: 85 per cent) of undisputed invoices were paid within 30 days of receipt.

Pension Liabilities

UK Anti-Doping 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 Financial Review of the business.

Gender Mix at the End of the Financial Year

| Name | Board | Senior Management | Other Staff |
|---------|-------|-------------------|-------------|
| Males | 6 | 2 | 18 |
| Females | 1 | 2 | 23 |

Board Members' Company Directorships and Other Significant Interests

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

Personal Data

There were no personal data incidents to be reported in respect of the year under review.

Disclosure of Information to the Auditor

So far as each person who was a Director at the date of approving this report is aware, there is no relevant audit information, being information needed by the auditor in connection with preparing its report, of which the auditor is unaware. Having made enquiries of fellow Directors and company's auditor, each Director has taken all the steps that she/he is obliged to take as a Director in order to make her/himself aware of any relevant information and to establish that the auditor is aware of that information.

Auditors

UK Anti-Doping is required to have its accounts audited by the Comptroller and Auditor General.

By order of the Board



David Kenworthy
Chair
16 June 2015

Financial Review of the Business

Summary of Results

United Kingdom Anti-Doping's fifth full financial year of operation was 2014/15.

UK Anti-Doping had net expenditure for the year of £5,795k (2013/14: £6,257k). Grant-in-aid is treated as financing rather than income, and as such is recognised in the Statement of Changes in Taxpayers' Equity.

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 March 2015. 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 UK Anti-Doping to continue as a going concern. While we have been advised that financing will be reduced in 2015/16, we have not received any indications from the Department for Culture, Media and Sport that financing will be withdrawn. The Board will take the steps necessary to ensure that UK Anti-Doping's income and expenditure remain in balance. The Statement of Financial Position at 31 March 2015 shows that UK Anti-Doping has an overall net liability of £1,494k. This is a result of the actuarial valuation of the pension scheme, in accordance with IAS19, which has seen an increase in the pension liabilities at 31 March 2015. The liability has increased because of market fluctuations and the way in which IAS19 requires the actuaries to measure the liabilities. The triennial valuation by the actuaries has confirmed that there are no current requirements to increase the employer contributions.

Income Sources

The majority of the organisation's funding came from grant-in-aid, received from the Department for Culture, Media and Sport. This is recognised in the accounts as financing rather than income. In addition UK Anti-Doping generates income from testing and other activities which in 2014/15 came to £1,928k (2013/14: £1,421k). Most of this increase arose from sample collection services for the XX Commonwealth Games in Glasgow.

Treasury Policy

UK Anti-Doping does not hold any shares or other investments. UK Anti-Doping's cash policy is to draw down grant-in-aid on the basis of need, in accordance with Managing Public Money.

Investment in Non-Current Assets

The organisation spent £100k (2013/14: £31k) on non-current assets during the year. This all related to a replacement information technology system.

Future Non-Current Asset Investment

In 2015/16 UK Anti-Doping does not anticipate any significant spend on non-current assets.

Our Staff

At the start of the year there were 45 people on full-time contracts, three on fixed-term contracts and one on a part-time contract. By the end of 2014/15 there were 43 people on full-time contracts, 2 on fixed-term contracts and 0 on part-time contracts. Some 20 staff came across from UK Sport to UK Anti-Doping under the TUPE regulations in 2009/10, of whom seven remain in UK Anti-Doping's employment. UK Anti-Doping is organised into four directorates – Business Services, Communications and Education, Legal, and Operations. £2,362k (2013/14: £2,424k) was spent on staff costs during the period. There were 122 days (2013/14: 131 days) lost due to sickness absence during the year, equivalent to 2.6 days per person (2013/14: 2.9 days per person).

Expenditure

Significant areas of expenditure included the following:

- UK Anti-Doping has a contract with the WADA-accredited laboratory, the Drug Control Centre, King's College London, which undertakes the analysis of the samples from the UK's athlete testing programme. Results analysis and legal work accounted for £1,588k (2013/14: £1,390k)
- £1,524k (2013/14: £1,530k) spent on the athlete testing programme. The costs of the athlete testing programme include the costs of Doping Control Personnel who collect samples for analysis
- £486k (2013/14: £444k) spent on the cost of the UK contribution to the World Anti-Doping Agency
- £280k (2013/14: £391k) expenditure on the education programme. A key part of UK Anti-Doping's prevention work involves the education of those in sport to deter them from doping. The costs of the education programme include the costs of the education trainers, who are field workers conducting education sessions for athletes and support personnel

Future Financial Risks

UK Anti-Doping has entered into a 10-year occupancy agreement on its new premises at Fleetbank House. The agreement does not require UK Anti-Doping to restore the premises to its original condition and as such no dilapidations provision has been made in the accounts. There are financial risks regarding the collection of our commercial income but no provision for bad debts was required (2013/14: £22k).

Statement of Directors' and Accounting Officer's Responsibilities

The Directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations. Company law requires UK Anti-Doping to prepare financial statements for each financial year. The financial statements are required by law to give a true and fair view of UK Anti-Doping'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 UK Anti-Doping 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 UK Anti-Doping and enable them to ensure that its financial statements comply with the Companies Act 2006. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of UK Anti-Doping and to prevent and detect fraud and other irregularities.

The Accounting Officer of the Department for Culture, Media and Sport has designated the Chief Executive as Accounting Officer of UK Anti-Doping. 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 of proper records and the safeguarding of UK Anti-Doping's assets, are set out in Managing Public Money published by the Treasury. UK Anti-Doping complies with the requirements of the Government Financial Reporting Manual and in particular to:

- observe the Accounts Direction issued by the Department for Culture, Media and Sport, 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

This report has been approved by the Board and is signed by the Chief Executive as Accounting Officer and the Chair on behalf of the Board.



Nicole Sapstead
Chief Executive and Accounting Officer
16 June 2015



David Kenworthy
Chair
On behalf of the UK Anti-Doping Board
16 June 2015

Governance Statement

UK Anti-Doping's Governance Framework

UK Anti-Doping is a limited company which was incorporated on 14 August 2009 and became operational on 14 December 2009. UK Anti-Doping is also a Non-Departmental Public Body, funded by the Department for Culture, Media and Sport (DCMS).

From the 2011/12 financial year, UK Anti-Doping was covered by the Government Resources and Accounts Act 2000, and as a result the National Audit Office (NAO) is the statutory auditor.

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 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 has met four times during 2014/15. The work of the Board is supported by two Committees – (1) Audit and (2) Remuneration and Human Resources. The remit of the Audit Committee covers the oversight of audit, financial and risk management. This Committee met five times during 2014/15. This Governance Statement was reviewed by the Audit Committee at its meetings in April and June 2015. 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 twice in 2014/15.

In addition, the Board has established an Athlete Committee. The remit of this advisory Committee is to provide a forum for the exchange of information and opinions on anti-doping matters. The Committee is chaired by one of the company Directors and the other members were appointed during 2010/11. This Committee met twice in 2014/15.

During the year the Board reviewed the terms of reference for all of these Committees.

The table below summarises the attendance of the Board members at the meetings during the year.

| | Board | | | | Audit Committee | | | | | Remuneration and Human Resources Committee | | Athlete Committee | |
|------------------------|-----------|-----------|----------|----------|-----------------|-----------|-----------|----------|----------|--|----------|-------------------|----------|
| | June 2014 | Sept 2014 | Dec 2014 | Mar 2015 | Apr 2014 | June 2014 | Sept 2014 | Nov 2014 | Mar 2015 | June 2014 | Dec 2014 | May 2014 | Nov 2014 |
| David Kenworthy | ✓ | ✓ | ✓ | ✓ | # | - | - | # | - | ✓ | ✓ | ✓ | - |
| Phillip Carling | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | - | - | - | - |
| Andrew Sellers | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | x | ✓ | ✓ | - | - | - | - |
| Janice Shardlow | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | - | - | - | - |
| Michael Brace | ✓ | ✓ | ✓ | ✓ | - | - | - | - | - | ✓ | ✓ | - | - |
| John Brewer | ✓ | x | ✓ | ✓ | - | - | - | - | - | x | ✓ | ✓ | ✓ |
| Justin Turner | ✓ | x | ✓ | x | - | - | - | - | - | ✓ | ✓ | - | - |

Key: ✓ denotes a member of that meeting and attended, x denotes a member of that meeting and non-attendance, - denotes not a member of that meeting, # denotes not a member of that meeting but attended.

I was appointed as interim Chief Executive on 25 December 2014 and as permanent Chief Executive on a full-time basis on 25 February 2015. My appointment as the Accounting Officer was made on 15 January 2015. As Accounting Officer I have personal responsibility for maintaining a sound system of internal control that supports the achievement of UK Anti-Doping'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 UK Anti-Doping as detailed in the Management Agreement between UK Anti-Doping and DCMS. My predecessor as Accounting Officer has provided me with assurance for his period in office concerning the matters contained in this report.

Board Performance and Compliance with the Corporate Governance Code

The Board has assessed its performance as a collective throughout the year. In addition, the Chair of the Board assesses the individual performance of each Board Director on a periodic basis. At its meeting in March 2015 the Board reviewed its compliance with the Corporate Governance Code. It concluded that it is compliant with this Code.

Board Members' Company Directorships and Significant Interests

| Name | Entity | Role |
|------------------------|--|--------------------------|
| David Kenworthy | Institute of National Anti-Doping Organisations | Chairman |
| Philip Carling | - | - |
| Michael Brace | Nemisys Enterprises Limited | Chairman |
| John Brewer | British Ski and Snowboard Limited British Universities and Colleges Sport Limited | Chairman Board member |
| Andrew Sellers | - | - |
| Janice Shardlow | - | - |
| Justin Turner | - | - |

Risk Assessment and Systems of Internal Control

During 2010/11 UK Anti-Doping established its core systems for assessing and reviewing risks and taking mitigating action where appropriate. In 2010/11 a long-term strategy for UK Anti-Doping was developed, resulting in a four-year Strategic Plan. After the London 2012 Olympic and Paralympic Games, UK Anti-Doping undertook a comprehensive review of its vision, mission and strategic objectives. This work involved extensive consultation with both the staff and the Board. As a result UK Anti-Doping developed a revised Strategic Plan during 2013/14 to reflect the agreed changes.

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

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

Our systems of internal control are designed to manage risk at a responsible level, rather than eliminate all risk of failure to achieve aims and objectives. They can therefore only provide reasonable assurance of effectiveness. The system of internal control is designed to identify and prioritise the risks to the achievement of UK Anti-Doping's aims and objectives, to evaluate the likelihood of those risks being realised and to manage them efficiently, effectively and economically.

Capacity to Handle Risk

UK Anti-Doping has developed an effective risk management strategy around four key principles:

- Clear ownership of roles and responsibilities
- Establishment of corporate systems to identify, report and evaluate risks and their potential impact
- Ensuring colleagues have the appropriate skills to identify and assess the potential for risks to arise in the delivery of UK Anti-Doping's remit
- Embedding a culture which supports well-managed risk-taking likely to lead to improvements in the delivery of our work

The Risk and Control Framework

Risk identification and assessment processes form an integral part of UK Anti-Doping's strategic and business planning and these have been further embedded during 2014/15. 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 which are identified during the year are added to the risk register. The organisation has developed strategic and operational level risk registers, involving all staff, to ensure that risk management is embedded throughout UK Anti-Doping. As part of this process the Board determined the risk appetite of the organisation. Our strategic risk register has identified risks around certain sports opting out of the National Anti-Doping Policy, risks in relation to the management of possible large-scale doping cases in the UK and failure to maintain an appropriate level of funding, given the current fiscal climate. The senior management team reviews the risk registers on a regular basis and the Audit Committee reviews the strategic risks at every meeting. The Audit Committee reports to the Board on the appropriateness and effectiveness of risk management in UK Anti-Doping.

Information Risk

UK Anti-Doping has developed effective information risk and data management policies to ensure compliance with the Cabinet Office's Security Policy Framework. The Director of Business Services has been appointed as the Senior Information Risk Officer in accordance with this framework. We have incorporated information data security management into our risk assessment framework. We had no incidents of inadvertent data disclosure during the year. We are constantly reviewing and enhancing our data management processes. We gain independent assurance of the effectiveness of our data management procedures through our accreditation under ISO27001 Information Security Management.

Review of Effectiveness of the Systems of Internal Control

As Accounting Officer, I am responsible for reviewing the effectiveness of the system of internal control. My review is informed by the work of our internal and external auditors and UK Anti-Doping senior managers who have responsibility for the development and maintenance of the internal control framework. Baker Tilly has continued its appointment to provide our internal audit services for a three-year period. In addition, UK Anti-Doping has a quality management system in place, audited by ISOQAR, in accordance with the requirements of the ISO9001:2008 quality management standard, which provides me with further assurance over the effectiveness of the control environment. These independent reviews provide assurance to the Board that the data and information used for decision-making is reliable.

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

- regular and active monitoring of the status of strategic risks by the senior management team, Audit 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 Committee when it meets
- scrutiny of all internal and external audit reports by the Audit Committee, supported by follow-up reports on the management response
- twice-a-year receipt of the ISOQAR Report
- receipt of the Internal Auditor's Annual Report

Baker Tilly undertook six reviews during the year, covering the areas of Creditors and Purchasing; Negative Media or Publicity; Sample Collection; Payroll; Intelligence and Tasking; and Funding. In addition they followed up on the implementation of recommendations from prior years. In their Annual Report to the Audit Committee they concluded that 89 per cent of previous internal audit recommendations had either been implemented or superseded, and in their opinion good progress had been made. They also reported that UK Anti-Doping's arrangements for governance, risk management and control are effective.

Significant Internal Control Issues

My review of the effectiveness of the internal control system shows that in 2014/15 we made good progress in developing and maintaining our systems of internal control, and there were no significant control issues in 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.

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



Nicole Sapstead
Chief Executive and Accounting Officer
16 June 2015

Remuneration 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 for issues of remuneration and recruitment
- 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 UK Anti-Doping

During the year to 31 March 2015, the members of the Remuneration and Human Resources Committee were Michael Brace (Chair), John Brewer and Justin Turner.

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

Remuneration of Board Members (audited information)

| Name | Salary/Fees £'000 2014/15 | Salary/Fees £'000 2013/14 | Benefits in Kind £'000 |
|-----------------|------------------------------|------------------------------|---------------------------|
| David Kenworthy | 35-40 | 35-40 | - |
| Philip Carling | 5-10 | 5-10 | - |
| Michael Brace | 5-10 | 5-10 | - |
| John Brewer | 5-10 | 5-10 | - |
| Andrew Sellers | 0-5 | 0 | - |
| Janice Shardlow | 5-10 | 5-10 | - |
| Justin Turner | 0 | 0 | - |

Contract information

| Name | Date of Appointment | Length of Contract | Unexpired Term at 31 March 2015 | Notice Period |
|-----------------|---------------------|--------------------|------------------------------------|---------------|
| David Kenworthy | 23 February 2013 | 4 years | 1 year 11 months | 3 months |
| Philip Carling | 23 November 2013 | 2 years 4 months | 1 year | 3 months |
| Michael Brace | 24 December 2012 | 3 years 4 months | 1 year 1 month | 3 months |
| John Brewer | 24 December 2012 | 4 years | 1 year 9 months | 3 months |
| Andrew Sellers | 24 December 2012 | 3 years 6 months | 1 year 3 months | 3 months |
| Janice Shardlow | 23 November 2013 | 3 years | 1 year 8 months | 3 months |
| Justin Turner | 23 November 2013 | 3 years | 1 year 8 months | 3 months |

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 benefits treated by HM Revenue and Customs as a taxable emolument. Benefits in kind are non-cash benefits and none were received or receivable by the Board of UK Anti-Doping in 2014/15 (2013/14 – zero). Tax on Board Members' expenses of £7k (2013/14 £7k) was paid by UK Anti-Doping during the year.

Remuneration of Chief Executive (audited information)

| Name | Salary/Fees £'000 | | Performance Related Pay £'000 | | Pension Benefits £'000 | | Total £'000 | |
|------------------------|-------------------|---------|-------------------------------|---------|------------------------|---------|-------------|---------|
| | 2014/15 | 2013/14 | 2014/15 | 2013/14 | 2014/15 | 2013/14 | 2014/15 | 2013/14 |
| Andy Parkinson | 70-75 | 95-100 | 5-10 | 5-10 | 29 | 21 | 110-115 | 125-130 |
| Nicole Sapstead | 20-25 | - | - | - | 10 | - | 30-35 | - |

Contract information: Andy Parkinson was appointed on 1 September 2009 and served as Chief Executive until 14 January 2015. Nicole Sapstead was appointed as interim Chief Executive on 25 December 2014 and as permanent Chief Executive on 25 February 2015. The amounts shown for Nicole Sapstead exclude the period from 1 April 2014 to 24 December 2014 when she was Director of Operations. The annualised salaries for 2014/15 as Chief Executive were: Andy Parkinson £95k-£100k and Nicole Sapstead £90k-£95k. The notice periods were three months.

Salary

'Salary' includes gross salary; 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. The Chief Executive is entitled under contract to receive a non-consolidated performance related payment of up to 10 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 is a member 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 final salary and duration of membership. Members of the scheme accrued pension entitlement in the year at a rate of 1/60 of final pensionable salary. Death in service cover is three years pay plus spouse's/civil partner's pension equal to 1/160 of the final salary, 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 as at 31 March 2015.

Chief Executive Pension Entitlements

| Name | Real Increase in Pension | Real Increase in Lump Sum | Value of Accrued Pension | Value of Accrued Lump Sum | CETV at 31/03/14 | CETV at 31/03/15 | Employee Contributions & Transfers in | Real Increase in CETV |
|------------------------|--------------------------|------------------------------------|--------------------------|---------------------------|------------------|------------------|---------------------------------------|-----------------------|
| | | | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 |
| Andy Parkinson | 0-2.5 (0-2.5) | Minus 1.0-0 (minus 1.0-0) | 10-15 (10-15) | 5-10 (5-10) | 126 | 148 | 5-10 (5-10) | 10-15 (10-15) |
| Nicole Sapstead | 0-2.5 - | 0-1.1 - | 10-15 - | 10-15 - | 108 - | 131 - | 5-10 - | 10-15 - |

The figures in brackets related to 2013/14

Accrued pension represents the amount payable if the Chief Executive leaves at the stated date. Cash-Equivalent Transfer Values (CETV) are not payable directly but represent the potential liability if the Chief Executive 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.

Benefits in Kind

The monetary value of benefits in kind covers any benefits treated by HM Revenue and Customs as a taxable emolument. Benefits in kind are non-cash benefits and none were received or receivable by the Chief Executive in 2014/15 (2013/14 – nil).

Disclosure of Senior Management Team Remuneration

UK Anti-Doping has made the assessment that disclosures for the remuneration of senior executive staff are not required, with the exception of the Chief Executive. This is in accordance with the Financial Reporting Manual which requires disclosure of members with responsibility and influence over UK Anti-Doping as a whole, which rests with the Board.

Contingent Labour, Consultancy and Off-Payroll Engagements

UK Anti-Doping spent £53k (2013/14: £72k) on contract personnel. No amounts were spent on consultants and there were no off-payroll engagements.

Hutton Fair Pay Disclosures

UK Anti-Doping 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 organisations workforce.

During the period, the banded remuneration of the highest paid member of staff was £95k-100k (2013/14: £100k-105k). For 2014/15 this was 3.1 times (2013/14: 3.2 times) the median remuneration of the annualised workforce as at 31 March 2015, which equated to £31,591 (2013/14: £32,500).

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 to the workforce in accordance with the public sector pay restrictions. The change in ratio is mainly due to changes in the structure of the workforce.



Nicole Sapstead
Chief Executive and Accounting Officer
16 June 2015



David Kenworthy
Chair
On behalf of the UK Anti-Doping Board
16 June 2015

The Independent Auditor's Report

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

I certify that I have audited the financial statements of United Kingdom Anti-Doping Limited for the year ended 31 March 2015 under the Government Resources and Accounts Act 2000. The financial statements comprise the Statement of Comprehensive Expenditure, Statement of Financial Position, Statement of Cash Flows, Statement of Changes in Equity and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and International Financial Reporting Standards as adopted by the European Union. I have also audited the information in the Remuneration Report that is described in that report as having been audited.

Respective Responsibilities of the Directors and the Auditor

As explained more fully in the Directors' Responsibilities Statement, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. My responsibility is to audit, certify and report on the financial statements in accordance with the Government Resources and Accounts Act 2000. I conducted my audit in accordance with International Standards on Auditing (UK and Ireland). Those standards require me and my staff to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the Audit of the Financial Statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the directors; and the overall presentation of the financial statements. In addition I read all the financial and non-financial information in the Annual Report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by me in the course of performing the audit. If I become aware of any apparent material misstatements or inconsistencies I consider the implications for my certificate.

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

Opinion on Regularity

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

Opinion on Financial Statements

In my opinion:

- the financial statements give a true and fair view of the state of the company's affairs as at 31 March 2015 and of its net expenditure for the year then ended; and
- the financial statements have been properly prepared in accordance with International Financial Reporting Standards as adopted by European Union; and
- the financial statements have been prepared in accordance with the Companies Act 2006.

Opinion on Other Matters

In my opinion:

- the part of the Remuneration Report to be audited has been properly prepared in accordance with the Government Financial Reporting Manual; and
- the information given in the Directors' Report and the Financial Review of the Business for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters on Which I Report by Exception

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

- adequate accounting records have not been kept; or
- the financial statements and the part of the Remuneration Report to be audited are not in agreement with the accounting records and returns; or
- I have not received all of the information and explanations I require for my audit; or
- the Governance Statement does not reflect compliance with HM Treasury's guidance.

Report

I have no observations to make on these financial statements.

Amyas C E Morse 22 June 2015

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 2015

| | Notes | 2014/15 £'000 | 2013/14 £'000 |
|---|-------|------------------|------------------|
| Expenditure | | | |
| Staff costs | 3 | 2,362 | 2,424 |
| Other expenditure | 4 | 5,280 | 5,139 |
| Depreciation and amortisation | 5 | 81 | 115 |
| Total operating expenditure | | 7,723 | 7,678 |
| Income | | | |
| Testing income | | 1,858 | 1,336 |
| Other income | | 70 | 85 |
| Total income | | 1,928 | 1,421 |
| Net expenditure before and after taxation for the period | | (5,795) | (6,257) |
| Other comprehensive income | | | |
| Remeasurements | 13 | (1,071) | (14) |
| Total net comprehensive expenditure for the period | | (6,866) | (6,271) |

The Accounting Policies and Notes on pages 26 to 38 form part of these Financial Statements

All of the income and expenditure of UK Anti-Doping is in respect of continuing operations

There are no unrecognised gains and losses

Statement of Financial Position

As at 31 March 2015

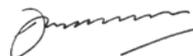
| | Notes | As at 31 March 2015 £'000 | As at 31 March 2014 £'000 |
|---|-------|---------------------------------|---------------------------------|
| Non-current assets: | | | |
| Property, plant and equipment | 6 | 215 | 269 |
| Intangible assets | 7 | 118 | 45 |
| Total non-current assets | | 333 | 314 |
| Current assets | | | |
| Trade and other receivables | 8 | 804 | 692 |
| Cash | 9 | 206 | 409 |
| Total current assets | | 1,010 | 1,101 |
| Total assets | | 1,343 | 1,415 |
| Current liabilities | | | |
| Trade and other payables | 10 | (988) | (1,089) |
| Total current liabilities | | (988) | (1,089) |
| Non-current assets plus net current assets | | 355 | 326 |
| Non-current liabilities | | | |
| Pension (liabilities)/assets | 13 | (1,849) | (689) |
| Total non-current liabilities | | (1,849) | (689) |
| Assets less total liabilities | | (1,494) | (363) |
| Taxpayers' equity | | | |
| General fund | | (1,494) | (363) |
| Total taxpayers' equity | | (1,494) | (363) |

The Accounting Policies and Notes on pages 26 to 38 form part of these Financial Statements

Approved and authorised for issue



Nicole Sapstead
Chief Executive and Accounting Officer
 UK Anti-Doping
 16 June 2015



David Kenworthy
Chair
 On behalf of the UK Anti-Doping Board
 16 June 2015

Statement of Changes in Taxpayers' Equity For the year ended 31 March 2015

| | 2014/15 £'000 | 2013/14 £'000 |
|--|------------------|------------------|
| Reserves at 1 April 2014 | (363) | (123) |
| Total net comprehensive expenditure for the period | (5,795) | (6,257) |
| Pension actuarial (loss)/gain | (1,071) | (14) |
| Resource Grant-in-aid received | 5,635 | 6,031 |
| Capital Grant-in-aid received | 100 | - |
| Reserves at 31 March 2015 | (1,494) | (363) |

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

The Accounting Policies and Notes on pages 26 to 38 form part of these Financial Statements

Statement of Cash Flows

For the year ended 31 March 2015

| | Notes | 2014/15 £'000 | 2013/14 £'000 |
|--|-------|------------------|------------------|
| Cash flows from operating activities | | | |
| Net expenditure | | (5,795) | (6,257) |
| Depreciation and amortisation | 6 & 7 | 81 | 115 |
| (Increase)/decrease in trade and other receivables | 8 | (112) | 9 |
| Increase/(decrease) in trade and other payables | 10 | (101) | 281 |
| Increase/(decrease) in provisions | | - | (18) |
| Increase/(decrease) in pension liability | 13 | 1,160 | 193 |
| Less movements relating to pension not passing through the net expenditure account | 13 | (1,071) | (14) |
| Net cash outflow from operating activities | | (5,838) | (5,691) |
| Cash flows from investing activities | | | |
| Purchase of property, plant and equipment | 6 | - | (18) |
| Purchase of intangible assets | 7 | (100) | (13) |
| Net cash outflow from investing activities | | (100) | (31) |
| Cash flows from financing activities | | | |
| Grant-in-aid received to fund current year activities | | 5,735 | 6,031 |
| Net financing | | | |
| Net increase in cash in the period | | (203) | 309 |
| Cash at the beginning of the period | 9 | 409 | 100 |
| Cash at the end of the period | 9 | 206 | 409 |

Notes to the Financial Statements

General information

UK Anti-Doping is a limited liability company incorporated in England and Wales. The address of its registered office is Fleetbank House, 2-6 Salisbury Square, London, EC4Y 8AE. UK Anti-Doping was incorporated in 2009.

1 Statement of accounting policies

These financial statements have been prepared in accordance with the Companies Act 2006 and with the 2014-15 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 UK Anti-Doping 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 Financial Review of the Business, on page 10.

1.1 Accounting convention

These accounts have been prepared under the historical cost convention.

1.2 Grant in Aid 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.

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 UK Anti-Doping. It was decided that these costs will be treated as other expenditure in note 4 and will not form part of UK Anti-Doping's staff costs. This is because UK Anti-Doping have made an assessment that doping control personnel are legally classified as workers rather than staff.

1.4 Non-current assets

1.4.1 Depreciation and amortisation

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

| Asset Type | Useful life |
|---|--------------------|
| Information Technology | 3 years |
| Office Refurbishment | 10 years |
| Furniture and Fittings | 5 years |
| Software licenses/ Information Technology (intangibles) | 4 years |

Notes to the Financial Statements continued

1.4.2 Recognition and capitalisation threshold

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

1.4.3 Property, plant and equipment

Property, plant and equipment is measured at 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 UK Anti-Doping 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

UK Anti-Doping 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

UK Anti-Doping is registered for VAT and makes supplies for both business and non-business purposes. Business supplies are subject to VAT at the standard rate. 35% of VAT paid in 2014-15 was treated as recoverable.

1.8 Corporation tax

UK Anti-Doping 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 UK Anti-Doping is not liable for Corporation Tax in the current period and it does not envisage that it will be liable in future years due to the nature of activities undertaken.

Notes to the Financial Statements continued

1.9 Testing income

Testing income is recognised at the point at which a doping test is completed.

1.10 Operating leases

UK Anti-Doping entered into operating leases in respect of its office accommodation at Fleetbank House from September 2012. Rentals under operating leases are charged to the Statement of Comprehensive Net Expenditure on a straight-line basis. Assets provided under operating leases are not recognised on UK Anti-Doping's Statement of Financial Position.

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.

2 Segmental reporting

| | Contracted testing 2014/15 £'000 | Major games 2014/15 £'000 | Total 2014/15 £'000 | Contracted testing 2013/14 £'000 | Major games 2013/14 £'000 | Total 2013/14 £'000 |
|--|---|--|------------------------------------|---|--|------------------------------------|
| Gross expenditure | 1,273 | 254 | 1,527 | 1,051 | 112 | 1,163 |
| Income | (1,405) | (447) | (1,852) | (1,222) | (115) | (1,337) |
| Net expenditure | (132) | (193) | (325) | (171) | (3) | (174) |
| Total assets | 239 | | 239 | 221 | 3 | 224 |
| Total net expenditure for operating segments | | | (325) | | | (174) |
| Staff costs | | | 2,362 | | | 2,424 |
| Other expenditure | | | 3,753 | | | 3,976 |
| Other income | | | (76) | | | (84) |
| Depreciation and amortisation | | | 81 | | | 115 |
| Total net expenditure per the Statement of Comprehensive Net Expenditure | | | 5,795 | | | 6,257 |
| Total assets reported for operating segments | | | 239 | | | 224 |
| Non-current assets | | | 333 | | | 314 |
| Other receivables | | | 565 | | | 468 |
| Cash | | | 206 | | | 409 |
| Total assets | | | 1,343 | | | 1,415 |

UK Anti-Doping has identified that during some years income from major games represents more than 10% of contracted testing income. It has also identified that some customers represent more than 10% of non-major games contracted testing income. For both identified segments the activities comprise athlete testing, sample analysis and legal expenditure. The activities and results for the identified segments are reported monthly to the relevant directors. The identified segments form part of the overall test distribution plan for the year undertaken by UK Anti-Doping and compliment the activity under its public interest programme.

Notes to the Financial Statements continued

3 Staff numbers, related costs and exit package

| | Permanent Staff | Contract Personnel | Total | |
|--------------------------|--------------------|-----------------------|------------------|------------------|
| | £'000 | £'000 | 2014/15 £'000 | 2013/14 £'000 |
| Wages and salaries | 1,862 | 53 | 1,915 | 1,878 |
| Social security costs | 152 | - | 152 | 143 |
| Net pension cost | 121 | - | 121 | 179 |
| Pension contributions | 174 | - | 174 | 224 |
| Total staff costs | 2,309 | 53 | 2,362 | 2,424 |

Average number of staff

| | | | | |
|-------------------|-----------|----------|-----------|-----------|
| Directly employed | 45 | - | 45 | 46 |
| Other | - | 1 | 1 | 1 |
| Total | 45 | 1 | 46 | 47 |

Number of compulsory redundancies and total number of exit packages by cost band

| | 2014/15 | 2013/14 |
|----------------------------|----------|----------------|
| < £10,000 | - | 1 |
| Total resource cost | - | £ 1,117 |

4 Other expenditure

| | 2014/15 £'000 | 2013/14 £'000 |
|---|------------------|------------------|
| Operating activities | | |
| Sample analysis and legal | 1,588 | 1,390 |
| Athlete testing * | 1,524 | 1,530 |
| Science and research | 156 | 140 |
| Intelligence | 61 | 119 |
| Education | 280 | 391 |
| Communications | 112 | 146 |
| WADA and INADO expenditure | 491 | 453 |
| Major games | 254 | 112 |
| Other operating activities | | |
| Rentals under operating leases | 133 | 138 |
| Rates and associated accommodation services | 92 | 96 |
| IT related costs | 304 | 295 |
| Other office costs | 160 | 155 |
| Training | 29 | 23 |
| Recruitment | 14 | 48 |
| Telephones | 40 | 34 |
| Auditors' remuneration | | |
| External auditors ** | 21 | 21 |
| Internal auditors | 20 | 45 |
| British Standards Institute audit | 1 | 3 |
| | 5,280 | 5,139 |

* All costs related to doping control personnel have been included within this expenditure category.

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

Notes to the Financial Statements continued

5 Depreciation and amortisation

| | Notes | 2014/15 £'000 | 2013/14 £'000 |
|-------------------------------|-------|------------------|------------------|
| Depreciation and amortisation | 6 & 7 | 81 | 115 |

6 Property, plant and equipment

| | Information Technology £'000 | Furniture and Fixtures £'000 | Office Refurbishment £'000 | Totals £'000 |
|--------------------------|------------------------------------|------------------------------------|----------------------------------|-----------------|
| Cost | | | | |
| At 31 March 2014 | 253 | 95 | 248 | 596 |
| Additions | - | - | - | - |
| At 31 March 2015 | 253 | 95 | 248 | 596 |
| Depreciation | | | | |
| At 31 March 2014 | (226) | (68) | (33) | (327) |
| Provided during the year | (14) | (15) | (25) | (54) |
| At 31 March 2015 | (240) | (83) | (58) | (381) |
| Net book value | | | | |
| At 31 March 2015 | 13 | 12 | 190 | 215 |
| At 31 March 2014 | 27 | 27 | 215 | 269 |
| Cost | | | | |
| At 31 March 2013 | 234 | 95 | 249 | 578 |
| Additions | 19 | - | (1) | 18 |
| At 31 March 2014 | 253 | 95 | 248 | 596 |
| Depreciation | | | | |
| At 31 March 2013 | (217) | (49) | (11) | (277) |
| Provided during the year | (9) | (19) | (22) | (50) |
| At 31 March 2014 | (226) | (68) | (33) | (327) |
| Net book value | | | | |
| At 31 March 2014 | 27 | 27 | 215 | 269 |
| At 31 March 2013 | 17 | 46 | 238 | 301 |

Notes to the Financial Statements continued

7 Intangibles

| | Information Technology £'000 | Software Licences £'000 | Under construction £'000 | Totals £'000 |
|--------------------------|------------------------------------|-------------------------------|--------------------------------|-----------------|
| Cost | | | | |
| At 31 March 2014 | 181 | 135 | - | 316 |
| Additions | - | - | 100 | 100 |
| At 31 March 2015 | 181 | 135 | 100 | 416 |
| Amortisation | | | | |
| At 31 March 2014 | (153) | (118) | - | (271) |
| Provided during the year | (10) | (17) | - | (27) |
| At 31 March 2015 | (163) | (135) | - | (298) |
| Net book value | | | | |
| At 31 March 2015 | 18 | - | 100 | 118 |
| At 31 March 2014 | 28 | 17 | - | 45 |
| Cost | | | | |
| At 31 March 2013 | 181 | 122 | - | 303 |
| Additions | - | 13 | - | 13 |
| At 31 March 2014 | 181 | 135 | - | 316 |
| Amortisation | | | | |
| At 31 March 2013 | (112) | (94) | - | (206) |
| Provided during the year | (41) | (24) | - | (65) |
| At 31 March 2014 | (153) | (118) | - | (271) |
| Net book value | | | | |
| At 31 March 2014 | 28 | 17 | - | 45 |
| At 31 March 2013 | 69 | 28 | - | 97 |

Notes to the Financial Statements continued

8 Trade Debtors and other current assets

| | As at 31 Mar 2015 £'000 | As at 31 Mar 2014 £'000 |
|---|-------------------------------|-------------------------------|
| Amounts falling due within one year: | | |
| Trade receivables | 239 | 224 |
| Less: Allowance for doubtful debt | - | (22) |
| Staff season ticket advances | 7 | 12 |
| Prepayments and accrued Income | 558 | 478 |
| Trade and other receivables | 804 | 692 |

8.1 Intra-government balances

| | As at 31 Mar 2015 £'000 | As at 31 Mar 2014 £'000 |
|---|-------------------------------|-------------------------------|
| Amounts falling due within one year: | | |
| Balances with central government bodies | - | - |
| Balances with local authorities | - | - |
| Balances with bodies external to government | 804 | 692 |
| Total | 804 | 692 |

9 Cash and cash equivalents

| | As at 31 Mar 2015 £'000 | As at 31 Mar 2014 £'000 |
|---|-------------------------------|-------------------------------|
| At 31 March 2014 | 409 | 100 |
| Net change in cash and cash equivalent balances | (203) | 309 |
| At 31 March 2015 | 206 | 409 |
| The balances at 31 March were held at: | | |
| Commercial banks | 206 | 409 |
| Government Banking Service | - | - |
| | 206 | 409 |

10 Trade payables and other current liabilities

| | As at 31 Mar 2015 £'000 | As at 31 Mar 2014 £'000 |
|---|-------------------------------|-------------------------------|
| Amounts falling due within one year: | | |
| Trade payables | (399) | (609) |
| Accruals | (454) | (358) |
| VAT payable | (28) | (13) |
| Other taxation, social security and pension contributions | (107) | (109) |
| Trade and other payables | (988) | (1,089) |

10.1 Intra-government balances

| | As at 31 Mar 2015 £'000 | As at 31 Mar 2014 £'000 |
|---|-------------------------------|-------------------------------|
| Amounts falling due within 1 year: | | |
| Balances with central government bodies | (107) | (94) |
| Balances with local authorities | - | - |
| Balances with bodies external to government | (881) | (995) |
| | (988) | (1,089) |

Notes to the Financial Statements *continued*

11 Related party transactions

UK Anti-Doping is constituted as a company limited by guarantee, the sole guarantee of £1 is provided by the Secretary of State for Culture, Media and Sport, who is the owner of the £1 share capital.

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

| | 2014/15 £'000 | 2013/14 £'000 |
|--------------------------------------|------------------|------------------|
| Grant in Aid in the year amounted to | 5,735 | 6,031 |

In addition UK Anti-Doping has had dealings throughout the year with other Government Departments and other Central Government bodies, the amounts of which are not material.

The Institute of National Anti-Doping Organisations (INADO) is considered to be a related party because David Kenworthy (UK Anti-Doping Chair) is also the INADO Chair. During the year UK Anti-Doping paid to INADO £5k in respect of membership fees.

Key management compensation

| | 2014/15 £ | 2013/14 £ |
|----------------------------------|--------------|--------------|
| Salaries and short term benefits | 62,661 | 59,719 |

Key management is comprised of Board Directors only. Further information about the remuneration of the Chief Executive is provided in the Remuneration report.

12 Obligations under operating leases

The total minimum lease payment commitments under operating leases for the following periods are:

| | As at 31 Mar 2015 £'000 | As at 31 Mar 2014 £'000 |
|----------------------------|-------------------------------|-------------------------------|
| Property | | |
| Within one year | 139 | 136 |
| Between two and five years | 588 | 575 |
| More than five years | 314 | 466 |
| | 1,041 | 1,177 |

UK Anti-Doping occupies space at Fleetbank House for which it has entered into a 10 year agreement which commenced on 1 September 2012. There is a break clause midway through the term.

Following the transfer of Fleetbank House from the Office of Fair Trading to the Department for Business Innovation and Skills (BIS), a dispute has arisen concerning the level of occupancy costs. The agent acting for BIS has invoiced £302,000 for the year ended 31 March 2015 against the £221,000 which is considered due and recognised in the Statement of Comprehensive Net Expenditure. Depending on the outcome of the dispute, some or all of this £81,000 amount may become payable.

Notes to the Financial Statements *continued*

13 Superannuation scheme - UK Anti-Doping

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 the length of membership and the final salary.

Actuarial gains/ losses are recognised in full in the reserves during the year, in accordance with the FReM 2014/15.

The Pension Scheme is funded by employees and employers at actuarially determined rates.

Individual contribution rates vary depending on the level of superannuable pay as stated below:

| Earnings | Employee contribution |
|--------------------|------------------------------|
| Up to £13,500 | 5.50% |
| £13,501 - £21,000 | 5.80% |
| £21,001 - £34,000 | 6.50% |
| £34,001 - £43,000 | 6.80% |
| £43,001 - £60,000 | 8.50% |
| £60,001 - £85,000 | 9.90% |
| £85,001 - £100,000 | 10.50% |

Every three years an independent review is undertaken to calculate employer contribution rates.

The employer contribution rate applicable to 2014/15 was 12%.

The employer's contribution for the year amounted to £174,000 (2013/14 £224,000). The projected employer's contribution for 2015/16 is £205,000.

The figures in this note have been prepared by Barnett Waddingham (the consulting actuaries to the LPFA)19 (IAS19) in accordance with International Accounting Standard.

13.1 Pension commitments

Financial assumptions

| | | 31 Mar 2015 | | 31 Mar 2014 | |
|-------------------|--------|-------------|--------|-------------|--|
| | % p.a. | Real | % p.a. | Real | |
| RPI Increases | 3.4% | - | 3.7% | - | |
| CPI Increases | 2.6% | -0.8% | 2.9% | -0.8% | |
| Salary increases | 4.4% | 1.0% | 4.7% | 1.0% | |
| Pension increases | 2.6% | -0.8% | 2.9% | -0.8% | |
| Discount rate | 3.5% | 0.1% | 4.6% | 0.9% | |

Average future life expectancies at age 65 (years)

| | 31 Mar 2015 | 31 Mar 2014 |
|-----------------------------|-------------|-------------|
| Retiring today | | |
| Males | 22.4 | 22.3 |
| Females | 25.5 | 25.4 |
| Retiring in 20 years | | |
| Males | 24.7 | 24.6 |
| Females | 27.8 | 27.7 |

Notes to the Financial Statements continued

13.2 Net pension liability

| | 31 Mar 2015 | 31 Mar 2014 |
|--|-------------|-------------|
| | £'000 | £'000 |
| Present value of funded obligation | (4,514) | (2,911) |
| Fair value of Scheme assets (bid value) | 2,665 | 2,222 |
| Net liability in Statement of Financial Position | (1,849) | (689) |

13.3 Amounts recognised in the Net Expenditure Account

| | 31 Mar 2015 | 31 Mar 2014 |
|--|-------------|-------------|
| | £'000 | £'000 |
| Net interest on the defined liability | 26 | 18 |
| Administration expenses | 3 | 2 |
| Service cost | 234 | 383 |
| Total net expenditure per the Statement of Comprehensive Net Expenditure | 263 | 403 |

| | |
|--------------------------------|-----|
| Actual return on Scheme assets | 156 |
|--------------------------------|-----|

13.4 Remeasurements in Other Comprehensive Income

| | 31 Mar 2015 | 31 Mar 2014 |
|--|-------------|-------------|
| | £'000 | £'000 |
| Return on plan assets in excess of interest | 49 | (20) |
| Other actuarial gains/(losses) on assets | - | 166 |
| Change in financial assumptions | (1,112) | (378) |
| Change in demographic assumptions | 4 | (142) |
| Experience (loss)/gain on defined benefit obligation | (12) | 360 |
| Remeasurements | (1,071) | (14) |

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

| | 31 Mar 2015 | 31 Mar 2014 |
|--|-------------|-------------|
| | £'000 | £'000 |
| Opening defined benefit obligation as at 1 April 2014 | 2,911 | 2,135 |
| Current service cost | 234 | 383 |
| Interest cost | 133 | 103 |
| Change in financial assumptions | 1,112 | 378 |
| Change in demographic assumptions | (4) | 142 |
| Experience loss/(gain) on defined benefit obligation | 12 | (360) |
| Estimated benefit paid | 3 | 3 |
| Contributions by scheme participants | 113 | 127 |
| Closing defined benefit obligation as at 31 March 2015 | 4,514 | 2,911 |

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

| | 31 Mar 2015 | 31 Mar 2014 |
|--|-------------|-------------|
| | £'000 | £'000 |
| Opening fair value of Scheme assets as at 1 April 2014 | 2,222 | 1,639 |
| Interest on assets | 107 | 85 |
| Return on assets less interest | 49 | (20) |
| Other actuarial gains/(loss) | - | 166 |
| Administration expenses | (3) | (2) |
| Contributions by employer included unfunded | 174 | 224 |
| Contributions by scheme participants | 113 | 127 |
| Estimated benefits paid plus unfunded net transfers in | 3 | 3 |
| Fair value of Scheme assets as at 31 March 2015 | 2,665 | 2,222 |

Notes to the Financial Statements continued

13.7 Reconciliation of opening and closing deficit

| | 31 Mar 2015 | 31 Mar 2014 |
|--|-------------|-------------|
| | £'000 | £'000 |
| Surplus (Deficit) at the beginning of the year | (689) | (496) |
| Current Service Cost | (234) | (383) |
| Employer Contributions | 174 | 224 |
| Interest on assets | 107 | 85 |
| Interest on obligation | (133) | (103) |
| Return on assets less interest | 49 | (20) |
| Change in financial assumptions | (1,112) | (212) |
| Administration expenses | (3) | (2) |
| Experience loss/(gain) on defined benefit obligation | (12) | 360 |
| Change in demographic assumptions | 4 | (142) |
| Surplus (Deficit) at the end of the year | (1,849) | (689) |

13.8 Employer Asset Share - Bid Value

| | 31 Mar 2015 | | 31 Mar 2014 | |
|-------------------------|--------------|-------------|--------------|-------------|
| | £'000 | % | £'000 | % |
| Equities | 1,156 | 43% | 1,177 | 53% |
| LDI/Cashflow matching | 200 | 8% | 133 | 6% |
| Target Return Portfolio | 770 | 29% | 667 | 30% |
| Alternative Assets | - | - | - | - |
| Infrastructure | 132 | 5% | 89 | 4% |
| Commodities | 25 | 1% | 22 | 1% |
| Property | 76 | 3% | 67 | 3% |
| Cash | 306 | 11% | 67 | 3% |
| Total | 2,665 | 100% | 2,222 | 100% |

13.9 Expected Return on Assets

For the year to 31 March 2015, the expected return on assets was 7% per annum (2013/14: 4.0%), which has been used by the actuary to determine the profit and loss charge for the year ended 31 March 2015.

13.10 Sensitivity Analysis

| | £'000 | £'000 | £'000 |
|--|----------|-------|----------|
| Adjustment to discount rate | +0.1% | 0.0% | -0.1% |
| Present Value of Total Obligation | 4,355 | 4,514 | 4,679 |
| Projected Service Cost | 412 | 427 | 442 |
| Adjustment to long term salary increase | +0.1% | 0.0% | -0.1% |
| Present Value of Total Obligation | 4,548 | 4,514 | 4,481 |
| Projected Service Cost | 427 | 427 | 427 |
| Adjustment to pension increases and deferred revaluation | +0.1% | 0.0% | -0.1% |
| Present Value of Total Obligation | 4,647 | 4,514 | 4,387 |
| Projected Service Cost | 442 | 427 | 412 |
| Adjustment to mortality age rating assumption | + 1 Year | None | - 1 Year |
| Present Value of Total Obligation | 4,377 | 4,514 | 4,651 |
| Projected Service Cost | 414 | 427 | 440 |

Notes to the Financial Statements continued

13.11 Amounts for the Current and Previous Periods

| | Year to 31 March 2015 | Year to 31 March 2014 | Year to 31 March 2013 | Year to 31 March 2012 | Year to 31 March 2011 |
|---------------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| | £'000 | £'000 | £'000 | £'000 | £'000 |
| Defined Benefit Obligation | (4,514) | (2,911) | (2,135) | (1,633) | (810) |
| Scheme assets | 2,665 | 2,222 | 1,639 | 1,162 | 783 |
| Surplus (Deficit) | (1,849) | (689) | (496) | (471) | (27) |
| Experience adjustments on | | | | | |
| Scheme liabilities | (12) | - | - | - | (15) |
| Percentage of liabilities | -0.3% | - | - | - | -1.9% |
| Experience adjustments on | | | | | |
| Scheme assets * | - | 166 | 109 | (54) | 4 |
| Percentage of assets * | - | 7.5% | 6.7% | -4.6% | 0.5% |
| Cumulative Actuarial Gains and Losses | (93) | (200) | 52 | (56) | 362 |

The cumulative gains and losses in the table above start from 14 December 2009. The items marked * for 2013/14 have been restated to the correct amounts.

14 Capital commitments

There were no commitments for the purchase of non current assets at the year end

15 Losses and special payments

There were no losses and special payments for the year ended 31 March 2015

16 Financial instruments

UK Anti-Doping had no borrowings and relied on Grant in Aid 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 UK Anti-Doping'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. UK Anti-Doping is therefore not exposed to significant foreign exchange risk.

| | As at 31 Mar 2015 | As at 31 Mar 2014 |
|---|----------------------|----------------------|
| | £'000 | £'000 |
| Financial assets | | |
| Cash and cash equivalents | 206 | 409 |
| Trade receivables | 239 | 224 |
| | 445 | 633 |
| Financial liabilities | | |
| Trade payables | (399) | (609) |
| VAT payable | (28) | (13) |
| Other taxation, social security and pension contributions | (107) | (109) |
| | (534) | (731) |
| Total | (89) | (98) |

Notes to the Financial Statements continued

17 Contingent liabilities

Except for the potential additional occupancy costs as set out in note 12, there were no contingent liabilities at 31 March 2015.

18 Events since the end of the reporting period

There have been no events requiring an adjustment to the financial statements since 31 March 2015.

19 Date Accounts authorised for issue

The accounts were authorised for issue on the date the Comptroller and Auditor General certified the accounts. The accounts do not reflect events after this date.