



England 2015



UK Anti-Doping Ltd  
Annual Report and Accounts 2015/16



# **UK Anti-Doping Annual Report and Accounts 2015/16**

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 13 July 2016.



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Print ISBN 9781474131599

Web ISBN 9781474131605

ID 22041609 06/16

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

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### Board

David Kenworthy QPM DL .....	Chair
Philip Carling .....	(Retired 22 March 2016) Member
Michael Brace CBE .....	(Retired 23 April 2016) Member
John Brewer .....	Member
Pippa Britton .....	(Appointed 23 March 2016) Member
Trevor Pearce CBE QPM .....	(Appointed 23 March 2016) Member
Andrew Sellers .....	Member
Janice Shardlow .....	Member
Justin Turner QC .....	Member
Sarah Winckless MBE .....	(Appointed 23 March 2016) Member

### Executive

Nicole Sapstead .....	Chief Executive
Graham Arthur .....	Director of Legal
Philip Bunt .....	Director of Business Services
Pat Myhill .....	Director of Operations

# Performance Report – Overview

## Foreword by the Chair, David Kenworthy QPM DL



The last year has seen the best times and the worst times in anti-doping. The Rugby World Cup reminded us all that sport is a force for good. It brings out the best in people. At its highest levels sport competition is fierce and victory is hard won. Sportsmen and sportswomen train hard and dedicate their lives to winning. The spectators, privileged to watch, stand in awe of their supreme efforts. All our lives are better for sporting heroes and heroines.

But then comes the realisation that the assumed level-playing field is not so level after all. Finding the odd flawed athlete is the norm but finding that whole systems are corrupt and that governance of sport is woefully inadequate and also possibly corrupt threatens the wholesome face of all sport.

UK Anti-Doping (UKAD) is at the forefront of protecting clean sport. Since its inception in 2009 all its efforts have been directed at weeding out the cheats, whether they be athletes or support staff and ensuring that they receive their just desserts. To read the findings of the World Anti-Doping Agency (WADA) Independent Commission makes one wonder whether the effort has been worthwhile. The foundations of trust that guide anti-doping organisations have been seriously undermined. Clean athletes must rightly question whether any competition is, or has been, fair.

Following the Independent Commission report, the Russian Anti-Doping Organisation (RUSADA) and the WADA accredited laboratory were suspended. UKAD was asked by WADA to undertake the testing of all athletes in Russia, with the focus on athletes other than track and field. After serious debate the UKAD Board gave its support to the Chief Executive and UKAD entered into a contract with RUSADA, overseen by WADA. Testing by UKAD has nothing to do with the decision as to whether Russia will compete in the Rio Olympics.

UKAD has also been contracted to assist Belarus in improving its anti-doping practices and to help Japan prepare for the Rugby World Cup in 2019 and the Tokyo Olympics in 2020. The International Olympic Committee (IOC) and WADA have asked UKAD to act as the secretariat to coordinate testing prior to and during the Rio Olympics. This work builds on the experience of UKAD at the London Games in 2012. These contracts are testimony to the high esteem in which UKAD is held throughout the sporting world.

The introduction of the new Code in 2015 placed emphasis on the use of intelligence and investigations to guide the work of anti-doping organisations. UKAD has been ahead of the game and leads in the use of intelligence and thorough investigations. The Board has been particularly impressed by successful operations such as Operation Underground that relied on close cooperation with law enforcement agencies and resulted in the closure of illicit laboratories.

UKAD undertook all the testing for the Rugby World Cup, once again building expertise in major events. However, testing, even led by intelligence, is only part of the story in trying to protect clean sport. I was privileged, once more, to attend the Sainsbury's School Games and to witness at first hand an education session for young volleyball players. It brought home to me that prevention is much better than cure and that we must never lose sight of our responsibilities to tomorrow's athletes.

In this financial year with a new government the emphasis has been on savings in the public sector. UKAD will receive an increase in Grant-in-Aid of 7% over the next four years. The reality is that we have to find more money if we are to stay at the top in anti-doping. The Executive and the Board

“The last year has seen the **best** and the **worst** times in **anti-doping**”

have given much thought to ways in which commercial income and sponsorship can be increased. These efforts will continue.

UKAD has proved to be a very successful organisation. That has not happened by chance. It requires ambitious leadership, motivated staff and good governance. Nicole Sapstead has now completed a year as permanent Chief Executive. She has successfully endured a baptism of fire but she has been supported by a very capable team of directors that was reduced in size to allow smarter working and to reduce overheads. Staff turnover seems to have been high but newcomers are quickly absorbed and the depth of talent available to us constantly amazes me.

It is easy to forget that whilst there is much work undertaken in Fleetbank House, very often the only contact that athletes will have with UKAD is when they meet our Doping Control Personnel and National Trainers. Whether it be collecting samples or providing training, they are the face of the organisation and we are very grateful to them.

Many of the stories that we have read about failures in sporting organisations have shown how poor governance blights success. The UKAD Board members have worked together since UKAD was set up in 2009. They have challenged the Executive and each other, ensured fiscal probity and brought a huge breadth of experience to bear on their decision-making. Unfortunately, their terms of office are rapidly coming to a close and this year we said farewell to Philip Carling and, before this report is published, Mike Brace and Andy Sellers will have left the Board.

Philip has been involved at the highest levels of sport in the UK. His major career was in professional cricket and for six years he was chair of the Sports Council for Wales. He was a member of the UK Sport Board and Chair of the Project Board to set up UKAD. He has chaired the audit committee and brought wisdom and common sense to our deliberations. My thanks to him for his support as vice-chair and his advice over the last six years.

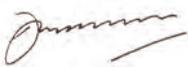
Mike Brace is a Paralympian, former chairman of Paralympics GB and a former member of London 2012. He was a member of the Project Board to set up UKAD and since its inception has chaired the HR and remuneration committee. Mike's experience as an athlete and operating at the highest levels in sport governance has added an extra dimension to Board discussion. I am grateful to him for his contributions to UKAD.

Andy Sellers had a long career in law enforcement within the Metropolitan Police and latterly with the Serious and Organised Crime Agency. He was a member of the Project Board to set up UKAD. Andy's experience in the collection and use of intelligence has been of enormous benefit to the organisation. With his advice and guidance, UKAD has a very well developed intelligence function. Andy was also a member of the audit committee. I thank him for his work for UKAD.

In view of the impending retirements three new Board members have been appointed. I would like to welcome Pippa Britton, Trevor Pearce and Sarah Winckless. Each brings enormous experience and I look forward to working with them.

An arm's length body is still part of government and we rely on advice and guidance from our sponsoring department DCMS. It has been a pleasure to work with Nick Pontefract and his team. There has been much debate about the merits of particular courses of action or policies and challenges where necessary. Through all this, Nick and his team have been supportive and have encouraged us to extend our horizons.

This will be my last annual report as Chair of UKAD. I have been privileged to lead a world-class organisation. The work of anti-doping organisations has never been more important. Corruption in all its guises should have no hiding place and I am confident that, as I hand over the reins during the next year, UKAD will continue to protect clean sport as vigorously as it has done for the last six years.



David Kenworthy  
UK Anti-Doping Chair

# Performance Report – Overview

## Foreword by the Chief Executive, Nicole Sapstead



Much of 2015 and the start of 2016 has been dominated by reports of doping, corruption, match fixing and poor governance in sport. The media attention has been exceptional, and rightly so. The role sport plays and its importance in society is undeniable. The audiences it reaches worldwide are phenomenal. The money it generates runs into billions of dollars. No one likes to be cheated, whether you are a sportsperson, a fan or a sponsor. Many of us contribute to the wealth of sport so it is only right that the return we expect from our investment is honest and fair.

Whilst sport is under a spotlight, UKAD remains undistracted. The 2015 World Anti-Doping Code and the potential to receive a four-year ban for an anti-doping rule violation has led to an increase in cases being referred to the independent National Anti-Doping Panel. With more to lose athletes and athlete support personnel are increasingly likely to contest the charge and potential sanction. On a few occasions it has become evident that athletes and athlete support personnel are willing to lie to a panel in an attempt to avoid the full punishment they are facing. One such incident led to UKAD charging an athlete support person with nine anti-doping rule violations, three of which related to tampering. Never before has UKAD charged one individual with so many violations. It is a testament to the hard work and tenacity of the testing, intelligence and investigations and legal teams that this case yielded such a result.

UKAD continues to strive for anti-doping education to be embedded at all levels of sport. An individual's values are established from an early age; and the younger we can instill values based anti-doping education the greater chance we have of influencing an athlete's decision to dope. Whilst education is necessary at all levels within sport, it is arguably most vital for those whose talent has yet to be spotted. At the end of 2015 in collaboration with the British Olympic Association and the British Paralympic Association we launched the Get Set for the Spirit of Sport campaign aimed specifically at 10 to 14 year olds. Its focus is on encouraging young people to develop a core set of sporting values, to help them make the right decisions on and off the field of play.

Similarly our Clean Sport Accreditation Programme for universities, colleges and schools continues to gain momentum. Already fully accredited are Loughborough University, University of Bath and Hartpury College with five other universities embarking on the accreditation process. We applaud Millfield School for being the first school to sign up to the programme. University sport poses a number of challenges given the lifestyle change, changes in influences, access to public gyms and so on. A number of sports would freely admit that this is their greatest doping risk area.

The outcome of the November spending review saw UKAD's baseline grant in aid budget protected, with a 7% inflationary rise over the next four years. In line with the government's Sport Strategy, UKAD continues to find ways of generating commercial income to enable us to grow our current activities, ensuring that any such activity ties in with our strategic plan. The most obvious objective being 'to promote a level playing field of athletes by influencing international policy and practices'.

**“ We have a collective responsibility to ensure that sport and all it should stand for is not diminished ”**

By sharing our experience and learnings with others and through training and advising those anti-doping organisations which are less developed and experienced we continue to make strides for our athletes in levelling the international playing field. Staff from the Japanese Anti-Doping Agency spent time with the UKAD team to gain an insight into our

education programme and our intelligence and investigations function. Our support of the Belarus National Anti-Doping Agency has commenced and more recently, at the request of WADA we agreed to assist RUSADA in implementing a testing programme on Russian sportspeople across all sports during their period of non-compliance with the World Anti-Doping Code. Such initiatives are undertaken by bringing in additional resources where appropriate and necessary so that our day-to-day activities are not in any way undermined. The sad reality is that anti-doping around the world is woefully underfunded. How this can be addressed is not readily identifiable or achievable but it must be if organisations like UKAD are to stand a chance of weeding out the cheating athletes and their entourages and leave no stone unturned in their endeavours.

It is essential that we remember the important role sport plays be it for physical and mental wellbeing or in unifying cultures and communities. It is vital that the purity of sport is upheld. It takes years to build up a reputation and a mere moment to ruin it. At a time when public confidence in sport is arguably at its lowest we have a collective responsibility to ensure that sport and all it should stand for is not diminished further and that upholding the integrity of sport does not simply rest with a few.

A handwritten signature in black ink, appearing to read 'Nicole Sapstead'.

Nicole Sapstead  
UK Anti-Doping Chief Executive

# Performance Report – Overview

## Strategic Report for the Year Ended 31 March 2016

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### 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 2 to 5, reporting on activities during the year and setting out the focus for 2016/17.

### Results

The net expenditure for the period was £5,885k (2014/15: £5,795k). Our Grant-in-Aid is recognised as financing in the statement of changes in taxpayers' equity. A review of financial performance set out on pages 8 and 9 provides details of the 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 key performance indicators is set out in the performance report on page 8.

### Key Issues and Risks Facing UK Anti-Doping

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 12 to 15.

### 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 2016. 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 2016/17, we have been advised that financing will be increased in subsequent years and 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 2016 shows that UK Anti-Doping has an overall net liability of £1,104k (2014/15: £1,494k). This is a result of the actuarial valuation of the pension scheme, in accordance with International Accounting Standard (IAS) 19, which has seen a decrease in the pension liabilities at 31 March 2016. The liability has decreased 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.

## **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 retained Investors in People accreditation and was awarded Bronze status. 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  
28 June 2016



Nicole Sapstead  
Chief Executive and Accounting Officer  
28 June 2016

# Performance Report – Performance Analysis

## How Performance Is Measured and Monitored (unaudited)

UK Anti-Doping measures performance against the Key Performance Indicators agreed with the Department for Culture, Media and Sport, set out in the Management Agreement.

These Key Performance Indicators are also the strategic objectives of the organisation, and performance against them is measured monthly by an assessment of progress towards achieving the underlying Business Plan Objectives. The Board receives and reviews a report at each meeting highlighting those Business Plan Objectives which may not or will not be achieved.

Key Performance Indicators	Progress Made
To support and drive compliance with the National Anti-Doping Policy in the UK	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 UK Anti-Doping, Home Country Sports Councils and National Governing Bodies for Sport. UK Anti-Doping has monitored compliance throughout the year.
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, welcoming an evaluation visit. 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. UKAD worked with the World Anti-Doping Agency and several overseas NADOs to develop capacity and influence international standards.

## 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.

## Financial performance

### Summary of Results

UK Anti-Doping had net expenditure for the year of £5,885k (2014/15: £5,795k). Grant-in-aid 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 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, consultancy and other activities which in 2015/16 came to £2,199k (2014/15: £1,928k).

### 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 £44k (2014/15: £100k) on non-current assets during the year. This all related to replacing information technology.

### Future Non-Current Asset Investment

In 2016/17 UK Anti-Doping does not anticipate any significant spend on non-current assets.

### 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 £1,517k (2014/15: £1,588k)
- £1,757k (2014/15: £1,524k) 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
- £490k (2014/15: £486k) spent on the cost of the UK contribution to the World Anti-Doping Agency
- £278k (2014/15: £280k) 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

During 2012 UK Anti-Doping entered into a 10-year occupancy agreement on its 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 (2014/15: £nil).

### Long-term Expenditure Trends

Operating expenditure over the last five years ended 31 March and projected expenditure over the next two years is set out below.

£'000	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18
Staff cost	2,217	2,279	2,424	2,362	2,682	2,657	2,684
Other expenditure	5,081	5,385	5,139	5,280	5,325	5,120	5,171
Depreciation & amortisation	245	249	115	81	77	77	77
<b>Total operating expenditure</b>	<b>7,543</b>	<b>7,913</b>	<b>7,678</b>	<b>7,723</b>	<b>8,084</b>	<b>7,854</b>	<b>7,932</b>

# Accountability Report - Corporate Governance

## Directors' Report for the Year Ended 31 March 2016

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The Directors present their report and financial statements for the year ended 31 March 2016, 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 16).

### 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 ensure that a comprehensive anti-doping programme is in place in the UK and implement our Rio 2016 Programme. UK Anti-Doping will continue to work with overseas partners and 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. 73 per cent (2014/15: 74 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 decrease during the year in the pension scheme net liabilities is reflected in the Statement of Financial Position and Statement of Comprehensive Net Expenditure.

### Sickness Data

Information concerning the number of days lost to sickness is set out in the Performance Report.

### Gender Mix at the End of the Financial Year

Information concerning the gender mix 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

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

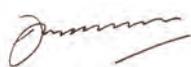
### Disclosure of Information to the Auditor

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

28 June 2016

# 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 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.

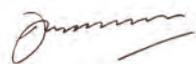
The Accounting Officer of the Department for Culture, Media and Sport has designated the Chief Executive as Accounting Officer of UK Anti-Doping. The relevant responsibilities of an Accounting Officer, including her responsibility for the propriety and regularity of the public finances for which she 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  
28 June 2016



David Kenworthy  
Chair  
On behalf of the UK Anti-Doping Board  
28 June 2016

# 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 UK Anti-Doping. It applies to the financial year 1 April 2015 to 31 March 2016 and up to the date of approval of the Annual Report and Accounts.

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). UK Anti-Doping is covered by the Government Resources and Accounts Act 2000, and as a result the National Audit Office (NAO) is the statutory auditor.

### Governance Structure

Our governance process is led by the Board which, consists of the Chair and seven 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 2015/16. 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 2015/16. This Governance Statement was reviewed by the Audit Committee at its meetings in April and June 2016. 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 2015/16.

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 met twice in 2015/16.

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

The Board and its committees use a range of management information to manage the performance of the organisation, including data on: 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

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. 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 March 2016 the Board reviewed its compliance with the Corporate Governance Code. It concluded that it is compliant with this Code.

### Accounting Officer

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.

## Board and Committee Attendance

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 2015	Sept 2015	Dec 2015	Mar 2016	Apr 2015	June 2015	Sept 2015	Nov 2015	Mar 2016	June 2015	Dec 2015	June 2015	Nov 2015
<b>David Kenworthy</b>	✓	✓	✓	✓	#	-	#	#	-	#	#	-	#
<b>Phillip Carling</b>	✓	✓	✓	✓	✓	✓	x	✓	✓	-	-	-	-
<b>Andrew Sellers</b>	✓	✓	✓	✓	✓	✓	x	✓	✓	-	-	-	-
<b>Janice Shardlow</b>	✓	✓	✓	✓	✓	✓	✓	x	✓	-	-	-	-
<b>Michael Brace</b>	✓	✓	✓	✓	-	-	-	-	-	✓	✓	-	-
<b>John Brewer</b>	✓	✓	✓	✓	-	-	-	-	-	✓	✓	✓	✓
<b>Justin Turner</b>	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.

## Board Members' Company Directorships and Significant Interests

Name	Entity	Role
<b>David Kenworthy</b>	Institute of National Anti-Doping Organisations	Chairman (retired 13 March 2016)
<b>Philip Carling</b>	-	-
<b>Michael Brace</b>	Nemisys Enterprises Limited	Chairman
<b>John Brewer</b>	-	-
<b>Andrew Sellers</b>	-	-
<b>Janice Shardlow</b>	British Equestrian Federation Fédération Equestre Internationale	General Counsel Audit and Compliance Committee member
<b>Justin Turner</b>	-	-
<b>Pippa Britton</b>	Disability Sport Wales	Chair
<b>Trevor Pearce</b>	Gambling Commission	Commissioner
<b>Sarah Winckless</b>	British Bobsleigh and Skeleton British Olympic Association Commonwealth Games England	Non-executive Director Board member Chef de Mission

## **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 senior managers best placed to manage them, with overall strategic direction on risk management set centrally.

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 Department for Culture Media and Sport, 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, Tourism and Heritage.

Our systems of internal control are designed to manage risk at a reasonable 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 our 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 2015/16. 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. After taking mitigating action, the highest residual strategic risks which require continued vigilance have been identified as:

- A serious systematic doping incident going undetected
- Insufficient funding to deliver the National Anti-Doping Policy
- Negative media or publicity relation to UK Anti-Doping
- Serious professional negligence by the laboratory
- Significant decrease in contracted testing income
- Breach of confidentiality by a national governing body

The senior management team reviews the risk registers on a frequent 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 certification 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. RSM 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:

- 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
- 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

RSM undertook eight reviews during the year, covering the areas of Laboratory Governance; Income and Debtors; VAT/PAYE submission process; NGB Compliance with UKAD Policy; Workforce Safety; General Ledger; Programme to Prevent Doping; and IT Refresh post-implementation review. In addition they followed up on the implementation of recommendations from prior years. In their Annual Report to the Audit Committee they concluded that 100 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 2015/16 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.

### **Reporting of Wrongdoing**

UKAD has in place procedures for the reporting of wrongdoing (whistleblowing) by its workforce as well as outsiders and staff are reminded about these periodically. The Audit 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 Report Doping in Sport hotline.

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

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



Nicole Sapstead  
Chief Executive and Accounting Officer  
28 June 2016

# Accountability Report - Remuneration and Staff

## 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 2016, 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 2015/16	Salary/Fees £'000 2014/15	Benefits in Kind £'000
David Kenworthy	40-45	35-40	-
Philip Carling	5-10	5-10	-
Michael Brace	5-10	5-10	-
John Brewer	5-10	5-10	-
Pippa Britton	-	-	-
Trevor Pearce	-	-	-
Andrew Sellers	5-10	0-5	-
Janice Shardlow	5-10	5-10	-
Justin Turner	-	-	-
Sarah Winckless	-	-	-

### Contract information

Name	Date of Appointment	Length of Contract	Unexpired Term at 31 March 2016	Notice Period
David Kenworthy	23 February 2013	4 years	11 months	3 months
Philip Carling	23 November 2013	2 years 4 months	Nil	N/A
Michael Brace	24 December 2012	3 years 4 months	1 month	3 months
John Brewer	24 December 2012	4 years	9 months	3 months
Pippa Britton	23 March 2016	3 years	3 years	3 months
Trevor Pearce	23 March 2016	3 years	3 years	3 months
Andrew Sellers	24 December 2012	3 years 6 months	3 months	3 months
Janice Shardlow	23 November 2013	3 years	8 months	3 months
Justin Turner	23 November 2013	3 years	8 months	3 months
Sarah Winckless	23 March 2016	3 years	3 years	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 in 2015/16 (2014/15 – zero). Tax on Board Members' expenses of £8k (2014/15 £7k) was paid by UK Anti-Doping during the year.

## Single Total Figure of Remuneration of Chief Executive, Nicole Sapstead (audited information)

£'000	Salary	Performance Related Pay	Pension Benefits (to the nearest £1,000)	Total
2015/16	95-100	5-10	94	195-200
2014/15	20-25	-	36	55-60

The amounts shown for 2014/15 exclude the period from 1 April 2014 to 24 December 2014 when she was Director of Operations. The notice period was 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 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 as at 31 March 2016.

## Chief Executive 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
2015/16	5-7.5	2.5-5	15-20	10-15	184	41
2014/15	0-2.5	0-2.5	10-15	10-15	133	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

Benefits in kind are non-cash benefits treated by HM Revenue and Customs as a taxable emoluments. There were none received or receivable by the Chief Executive in 2015/16 (2014/15 – 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.

### Our Staff

At the start of the year there were 43 people on full-time contracts, two on fixed-term contracts and nil on a part-time contract. By the end of 2015/16 there were 46 people on full-time contracts, three on fixed-term contracts and nil 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 three directorates – Business Services, Legal and Operations. There were 107 days (2014/15: 122 days) lost due to sickness absence during the year, equivalent to 2.3 days per person (2014/15: 2.6 days per person). There were no exit packages in the year (2014/15 – nil).

### Staff Costs

£'000	Permanent staff	Contract Personnel	Total 2015/16	Total 2014/15
<b>Wages and salaries</b>	1,911	40	1,951	1,915
<b>Social Security costs</b>	164	-	164	152
<b>Net pension cost</b>	351	-	351	121
<b>Pension contributions</b>	216	-	216	174
<b>Total</b>	2,642	40	2,682	2,362

### Average Number of Staff

	Permanent staff	Contract Personnel	Total 2015/16	Total 2014/15
<b>Directly employed</b>	46	3	49	45
<b>Other</b>	-	1	1	1
<b>Total</b>	46	4	50	46

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

UK Anti-Doping spent £40k (2014/15: £53k) 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 organisation's workforce.

During the period, the banded remuneration of the highest paid member of staff was £100k-105k (2014/15: £95k-100k). For 2015/16 this was 3.3 times (2014/15: 3.1 times) the median remuneration of the annualised workforce as at 31 March 2016, which equated to £31,361 (2014/15: £31,591).

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.

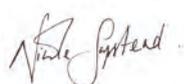
There have been no changes to the structure of the remuneration of the highest paid member of staff or to the workforce in accordance with the public sector pay restrictions. The change in ratio is mainly due to changes in the structure of the workforce.

#### Gender Mix at the End of the Financial Year

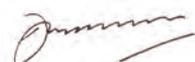
Name	Board	Senior Management	Other Staff
<b>Males</b>	6	3	23
<b>Females</b>	3	1	22

#### Employment of disabled persons

UK Anti-Doping has policies in place for giving full and fair consideration to applications for employment made by disabled persons, having regard to their particular aptitudes and abilities. As at 31 March 2016 UK Anti-Doping did not have any employees who had declared a disability but will arrange appropriate training, career development and promotion for employees who become disabled persons during their employment.



Nicole Sapstead  
Chief Executive and Accounting Officer  
28 June 2016



David Kenworthy  
Chair  
On behalf of the UK Anti-Doping Board  
28 June 2016

# 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 2016 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 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 and Staff Report and the Parliamentary Accountability disclosures within the Accountability 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 Report accompanying the financial statements 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 2016 and of the 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 and Staff Report to be audited has been properly prepared in accordance with the Government Financial Reporting Manual; and
- the information given in the Performance Report and Accountability Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

**Matters on which I report by exception**

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

- adequate accounting records have not been kept or returns adequate for my audit have not been received from branches not visited by my staff; or
- the financial statements and the part of the Remuneration and Staff Report and the Parliamentary Accountability disclosures 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**

Comptroller and Auditor General

6 July 2016

National Audit Office

157-197 Buckingham Palace Road

Victoria

London SW1W 9SP

## Statement of Comprehensive Net Expenditure Year ended 31 March 2016

	Notes	2015/16 £'000	2014/15 £'000
<b>Expenditure</b>			
Staff costs	3	2,682	2,362
Other expenditure	4	5,325	5,280
Depreciation and amortisation	5	77	81
<b>Total operating expenditure</b>		<b>8,084</b>	<b>7,723</b>
<b>Income</b>			
Testing income		1,992	1,858
Other income		207	70
<b>Total income</b>		<b>2,199</b>	<b>1,928</b>
<b>Net expenditure before and after taxation for the year</b>		<b>(5,885)</b>	<b>(5,795)</b>
<b>Other comprehensive income</b>			
Remeasurements	13	757	(1,071)
<b>Total net comprehensive expenditure for the year</b>		<b>(5,128)</b>	<b>(6,866)</b>

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 2016

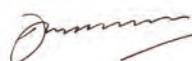
	Notes	As at 31 March 2016 £'000	As at 31 March 2015 £'000
<b>Non-current assets:</b>			
Property, plant and equipment	6	181	215
Intangible assets	7	119	118
Total non-current assets		300	333
<b>Current assets</b>			
Trade and other receivables	8	955	804
Cash	9	234	206
Total current assets		1,189	1,010
Total assets		1,489	1,343
<b>Current liabilities</b>			
Trade and other payables	10	(1,150)	(988)
Total current liabilities		(1,150)	(988)
Non-current assets plus net current assets		339	355
<b>Non-current liabilities</b>			
Pension (liabilities)/assets	13	(1,443)	(1,849)
Total non-current liabilities		(1,443)	(1,849)
Assets less total liabilities		(1,104)	(1,494)
<b>Taxpayers' equity</b>			
General fund		(1,104)	(1,494)
Total taxpayers' equity		(1,104)	(1,494)

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  
 28 June 2016



**David Kenworthy**  
**Chair**  
 On behalf of the UK Anti-Doping Board  
 28 June 2016

## Statement of Changes in Taxpayers' Equity For the year ended 31 March 2016

	2015/16 £'000	2014/15 £'000
Reserves at 1 April 2015	(1,494)	(363)
Total net comprehensive expenditure for the period	(5,885)	(5,795)
Remeasurements	757	(1,071)
Resource Grant-in-aid received	5,473	5,635
Capital Grant-in-aid received	45	100
<b>Reserves at 31 March 2016</b>	<b>(1,104)</b>	<b>(1,494)</b>

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 2016

	Notes	2015/16 £'000	2014/15 £'000
<b>Cash flows from operating activities</b>			
Net expenditure		(5,885)	(5,795)
Depreciation and amortisation	6 & 7	77	81
(Increase)/decrease in trade and other receivables	8	(151)	(112)
Increase/(decrease) in trade and other payables	10	162	(101)
Increase/(decrease) in provisions		-	-
Increase/(decrease) in pension liability	13	(406)	1,160
Less movements relating to pension not passing through the net expenditure account	13	757	(1,071)
<b>Net cash outflow from operating activities</b>		<b>(5,446)</b>	<b>(5,838)</b>
<b>Cash flows from investing activities</b>			
Purchase of property, plant and equipment	6	(3)	-
Purchase of intangible assets	7	(41)	(100)
<b>Net cash outflow from investing activities</b>		<b>(44)</b>	<b>(100)</b>
<b>Cash flows from financing activities</b>			
Grant-in-aid received to fund current year activities		5,518	5,735
<b>Net financing</b>			
Net increase/(decrease) in cash in the year		28	(203)
Cash at the beginning of the year	9	206	409
Cash at the end of the year	9	234	206

# 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 2015-16 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 6.

#### 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:

<b>Asset Type</b>	<b>Useful life</b>
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.

### 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 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 2015-16 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

	<b>Contracted testing 2015/16 £'000</b>	<b>Major games 2015/16 £'000</b>	<b>Total 2015/16 £'000</b>	<b>Contracted testing 2014/15 £'000</b>	<b>Major games 2014/15 £'000</b>	<b>Total 2014/15 £'000</b>
Gross expenditure	1,345	144	1,489	1,273	254	1,527
Income	(1,816)	(176)	(1,992)	(1,405)	(447)	(1,852)
Net expenditure	(471)	(32)	(503)	(132)	(193)	(325)
Total assets	366	-	366	239	-	239
Total net expenditure for operating segments			(503)			(325)
Staff costs			2,682			2,362
Other expenditure			3,836			3,753
Other income (including consultancy)			(207)			(76)
Depreciation and amortisation			77			81
Total net expenditure per the Statement of Comprehensive Net Expenditure			5,885			5,795
Total assets reported for operating segments			366			239
Non-current assets			300			333
Other receivables			589			565
Cash			234			206
Total assets			1,489			1,343

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 complement the activity under its public interest programme.

## Notes to the Financial Statements continued

### 3 Staff costs

	Permanent Staff	Contract Personnel	Total	
	£'000	£'000	2015/16 £'000	2014/15 £'000
Wages and salaries	1,911	40	1,951	1,915
Social security costs	164	-	164	152
Net pension cost	351	-	351	121
Pension contributions	216	-	216	174
<b>Total staff costs</b>	<b>2,642</b>	<b>40</b>	<b>2,682</b>	<b>2,362</b>

### 4 Other expenditure

	2015/16 £'000	2014/15 £'000
<b>Operating activities</b>		
Sample analysis and legal	1,517	1,588
Athlete testing *	1,757	1,524
Science and research	131	156
Intelligence	111	61
Education	278	280
Communications	101	112
WADA and iNADO expenditure	495	491
Major games	144	254
<b>Other operating activities</b>		
Rentals under operating leases	139	133
Rates and associated accommodation services	88	92
IT related costs	258	304
Other office costs	147	160
Training	60	29
Recruitment	9	14
Telephones	46	40
<b>Auditors' remuneration</b>		
External auditor **	21	21
Internal auditor	20	20
Quality assurance auditor	3	1
	<b>5,325</b>	<b>5,280</b>

\* 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	2015/16 £'000	2014/15 £'000
Depreciation and amortisation	6 & 7	77	81

### 6 Property, plant and equipment

	Information Technology £'000	Furniture and Fixtures £'000	Office Refurbishment £'000	Totals £'000
<b>Cost</b>				
At 31 March 2015	253	95	248	596
Additions	3	-	-	3
Disposals	(155)	-	-	(155)
At 31 March 2016	101	95	248	444
<b>Depreciation</b>				
At 31 March 2015	(240)	(83)	(58)	(381)
Provided during the year	(7)	(5)	(25)	(37)
Disposals	155	-	-	155
At 31 March 2016	(92)	(88)	(83)	(263)
<b>Net book value</b>				
At 31 March 2016	9	7	165	181
At 31 March 2015	13	12	190	215
<b>Cost</b>				
At 31 March 2014	253	95	248	596
Additions	-	-	-	-
At 31 March 2015	253	95	248	596
<b>Depreciation</b>				
At 31 March 2014	(226)	(68)	(33)	(327)
Provided during the year	(14)	(15)	(25)	(54)
At 31 March 2015	(240)	(83)	(58)	(381)
<b>Net book value</b>				
At 31 March 2015	13	12	190	215
At 31 March 2014	27	27	215	269

## Notes to the Financial Statements continued

### 7 Intangibles

	Information Technology £'000	Software Licences £'000	Under construction £'000	Totals £'000
<b>Cost</b>				
At 31 March 2015	181	135	100	416
Transfer	100	-	(100)	-
Additions	41	-	-	41
Disposals	-	(10)	-	(10)
At 31 March 2016	322	125	-	447
<b>Amortisation</b>				
At 31 March 2015	(163)	(135)	-	(298)
Transfer	(18)	18	-	-
Provided during the year	(32)	(8)	-	(40)
Disposals	-	10	-	10
At 31 March 2016	(213)	(115)	-	(328)
<b>Net book value</b>				
At 31 March 2016	109	10	-	119
At 31 March 2015	18	-	100	118
<b>Cost</b>				
At 31 March 2014	181	135	-	316
Additions	-	-	100	100
At 31 March 2015	181	135	100	416
<b>Amortisation</b>				
At 31 March 2014	(153)	(118)	-	(271)
Provided during the year	(10)	(17)	-	(27)
At 31 March 2015	(163)	(135)	-	(298)
<b>Net book value</b>				
At 31 March 2015	18	-	100	118
At 31 March 2014	28	17	-	45

## Notes to the Financial Statements continued

### 8 Trade receivables and other current assets

	As at 31 Mar 2016 £'000	As at 31 Mar 2015 £'000
<b>Amounts falling due within one year:</b>		
Trade receivables	366	239
Staff season ticket advances	7	7
Prepayments and accrued Income	582	558
Trade and other receivables	955	804

### 9 Cash and cash equivalents

	As at 31 Mar 2016 £'000	As at 31 Mar 2015 £'000
At 31 March 2015	206	409
Net change in cash and cash equivalent balances	28	(203)
At 31 March 2016	234	206
The balances at 31 March were held at:		
Commercial banks	234	206
	234	206

### 10 Trade payables and other current liabilities

	As at 31 Mar 2016 £'000	As at 31 Mar 2015 £'000
<b>Amounts falling due within one year:</b>		
Trade payables	(626)	(399)
Accruals	(407)	(454)
VAT payable	(43)	(28)
Other taxation, social security and pension contributions	(74)	(107)
Trade and other payables	(1,150)	(988)

## 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.

	2015/16 £'000	2014/15 £'000
Grant in Aid in the year amounted to	5,518	5,735

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) was also the iNADO Chair, retiring on 13 March 2016. During the year UK Anti-Doping paid to iNADO £5k in respect of membership fees. The British Equestrian Federation (BEF) is considered to be a related party because Janice Shardlow (UK Anti-Doping Board member) is also the BEF General Counsel. During the year UK Anti-Doping paid to BEF a £15k grant.

### Key management compensation

	2015/16 £	2014/15 £
Salaries and short term benefits	69,866	62,661

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 2016 £'000	As at 31 Mar 2015 £'000
<b>Property</b>		
Within one year	142	139
Between two and five years	601	588
More than five years	159	314
	902	1,041

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 disagreement has arisen concerning the level of occupancy costs. The agent acting for BIS sought £302,000 for the year ended 31 March 2015 against the £221,000 which was considered due and recognised in the Statement of Comprehensive Net Expenditure. A similar difference will have arisen for the year ended 31 March 2016 but no request was made by the agent acting for BIS.

UKAD is seeking to resolve this matter and depending on the outcome of the dispute, some or all of this approximately £160,000 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 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 2015/16.

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:

<b>Earnings</b>	<b>Employee contribution</b>
Up to £13,600	5.50%
£13,601 - £21,200	5.80%
£21,201 - £34,400	6.50%
£34,401 - £43,500	6.80%
£43,501 - £60,700	8.50%
£60,701 - £86,000	9.90%
£86,001 - £101,200	10.50%

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

The employer contribution rate applicable to 2015/16 was 12%.

The employer's contribution for the year amounted to £216,000 (2014/15 £174,000). The projected employer's contribution for 2016/17 is £241,000.

The figures in this note have been prepared by Barnett Waddingham (the consulting actuaries to the LPFA) in accordance with International Accounting Standard 19 (IAS19 (2011)).

#### 13.1 Pension commitments

##### Financial assumptions

		31 Mar 2016		31 Mar 2015	
	% p.a.	Real	% p.a.	Real	
RPI Increases	3.4%	-	3.4%	-	
CPI Increases	2.5%	-0.9%	2.6%	-0.8%	
Salary increases	4.3%	0.9%	4.4%	1.0%	
Pension increases	2.5%	-0.9%	2.6%	-0.8%	
Discount rate	3.9%	0.5%	3.5%	0.1%	

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

	31 Mar 2016	31 Mar 2015
<b>Retiring today</b>		
<b>Males</b>	22.5	22.4
<b>Females</b>	25.6	25.5
<b>Retiring in 20 years</b>		
<b>Males</b>	24.8	24.7
<b>Females</b>	27.9	27.8

## Notes to the Financial Statements continued

### 13.2 Net pension liability

	31 Mar 2016	31 Mar 2015
	£'000	£'000
Present value of funded obligation	(4,437)	(4,514)
Fair value of Scheme assets (bid value)	2,994	2,665
Net liability in Statement of Financial Position	(1,443)	(1,849)

### 13.3 Amounts recognised in the Net Expenditure Account

	31 Mar 2016	31 Mar 2015
	£'000	£'000
Net interest on the defined liability	61	26
Administration expenses	4	3
Service cost	502	234
Total net expenditure per the Statement of Comprehensive Net Expenditure	567	263

Actual return on Scheme assets	(22)	156
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### 13.4 Remeasurements in Other Comprehensive Income

	31 Mar 2016	31 Mar 2015
	£'000	£'000
Return on plan assets in excess of interest	(121)	49
Other actuarial gains/(losses) on assets	-	-
Change in financial assumptions	878	(1,112)
Change in demographic assumptions	-	4
Experience (loss)/gain on defined benefit obligation	-	(12)
Remeasurements	757	(1,071)

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

	31 Mar 2016	31 Mar 2015
	£'000	£'000
Opening defined benefit obligation as at 1 April 2015	4,514	2,911
Current service cost	502	234
Interest cost	160	133
Change in financial assumptions	(878)	1,112
Change in demographic assumptions	-	(4)
Experience loss/(gain) on defined benefit obligation	-	12
Estimated benefit paid	(17)	3
Contributions by scheme participants	156	113
Closing defined benefit obligation as at 31 March 2016	4,437	4,514

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

	31 Mar 2016	31 Mar 2015
	£'000	£'000
Opening fair value of Scheme assets as at 1 April 2015	2,665	2,222
Interest on assets	99	107
Return on assets less interest	(121)	49
Other actuarial gains/(loss)	-	-
Administration expenses	(4)	(3)
Contributions by employer including unfunded	216	174
Contributions by scheme participants	156	113
Estimated benefits paid plus unfunded net transfers in	(17)	3
Fair value of Scheme assets as at 31 March 2016	2,994	2,665

## Notes to the Financial Statements continued

### 13.7 Reconciliation of opening and closing deficit

	31 Mar 2016	31 Mar 2015
	£'000	£'000
Surplus (Deficit) at the beginning of the year	(1,849)	(689)
Current Service Cost	(502)	(234)
Employer Contributions	216	174
Interest on assets	99	107
Interest on obligation	(160)	(133)
Return on assets less interest	(121)	49
Change in financial assumptions	878	(1,112)
Administration expenses	(4)	(3)
Experience loss/(gain) on defined benefit obligation	-	(12)
Change in demographic assumptions	-	4
Surplus (Deficit) at the end of the year	(1,443)	(1,849)

### 13.8 Employer Asset Share - Bid Value

	31 Mar 2016		31 Mar 2015	
	£'000	%	£'000	%
Equities	1,390	47%	1,156	43%
LDI/Cashflow matching	304	10%	200	8%
Target Return Portfolio	637	21%	770	29%
Alternative Assets	-	-	-	-
Infrastructure	164	5%	132	5%
Commodities	13	0%	25	1%
Property	107	4%	76	3%
Cash	379	13%	306	11%
<b>Total</b>	<b>2,994</b>	<b>100%</b>	<b>2,665</b>	<b>100%</b>

### 13.9 Expected Return on Assets

For the year to 31 March 2016, the expected return on assets was 0% per annum (2014/15: 7%), which has been used by the actuary to determine the profit and loss charge for the year ended 31 March 2016.

### 13.10 Sensitivity Analysis

	£'000	£'000	£'000
Adjustment to discount rate	+0.1%	0.0%	-0.1%
Present Value of Total Obligation	4,281	4,437	4,599
Projected Service Cost	383	397	411
Adjustment to long term salary increase	+0.1%	0.0%	-0.1%
Present Value of Total Obligation	4,465	4,437	4,409
Projected Service Cost	397	397	397
Adjustment to pension increases and deferred revaluation	+0.1%	0.0%	-0.1%
Present Value of Total Obligation	4,573	4,437	4,306
Projected Service Cost	411	397	383
Adjustment to mortality age rating assumption	+ 1 Year	None	- 1 Year
Present Value of Total Obligation	4,550	4,437	4,327
Projected Service Cost	407	397	387

## Notes to the Financial Statements continued

### 13.11 Amounts for the Current and Previous Periods

	Year to 31 March 2016 £'000	Year to 31 March 2015 £'000	Year to 31 March 2014 £'000	Year to 31 March 2013 £'000	Year to 31 March 2012 £'000
Defined Benefit Obligation	(4,437)	(4,514)	(2,911)	(2,135)	(1,633)
Scheme assets	2,994	2,665	2,222	1,639	1,162
Surplus (Deficit)	(1,443)	(1,849)	(689)	(496)	(471)
Experience adjustments on					
Scheme liabilities	-	(12)	-	-	-
Percentage of liabilities	-	-0.3%	-	-	-
Experience adjustments on					
Scheme assets *	-	-	166	109	(54)
Percentage of assets *	-	-	7.5%	6.7%	-4.6%
Cumulative Actuarial Gains and Losses	(15)	(93)	(200)	52	(56)

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 2016.

### 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 2016 £'000	As at 31 Mar 2015 £'000
<b>Financial assets</b>		
Cash and cash equivalents	234	206
Trade receivables	366	239
	600	445
<b>Financial liabilities</b>		
Trade payables	(626)	(399)
VAT payable	(43)	(28)
Other taxation, social security and pension contributions	(74)	(107)
	(743)	(534)
<b>Total</b>	<b>(143)</b>	<b>(89)</b>

## **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 2016.

### **18 Events since the end of the reporting period**

The result of the referendum held on 23 June was in favour of the UK leaving the European Union. This is a non-adjusting event. A reasonable estimate of the financial effect of this event cannot be made.

### **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.





UK Anti-Doping  
Fleetbank House  
2-6 Salisbury Square  
London EC4Y 8AE

T: +44 (0) 20 7842 3450  
E: [ukad@ukad.org.uk](mailto:ukad@ukad.org.uk)  
W: [www.ukad.org.uk](http://www.ukad.org.uk)

 [@ukantidoping](https://twitter.com/ukantidoping) #cleansport

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Company no. 6990867

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ISBN 978-1-4741-3159-9



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