



Anti-Doping Organization
of Hong Kong, China Limited
中國香港運動禁藥管制機構有限公司

ANNUAL REPORT
周年報告
2023-2024



Our vision

To preserve a DOPING-FREE ENVIRONMENT

for fair play in sport in Hong Kong



使命

致力為香港締造一個無運動禁藥的比賽環境，促進公平競賽

Contents

- 01 VISION & MISSION 使命及宗旨
- 03 INTRODUCTION OF ADOHK 公司簡介
- 04 CHAIRPERSON'S MESSAGE 會長序言
- 05 Message from Chairperson of ADOHK 主席的話
- 06 Message from Chairperson of Disciplinary Panel 紀律專責小組主席序言
- 08 CORPORATE PROFILE 公司背景
- 09 List of Board and Panels Members 董事局及專責小組成員
- 10 Organizational structure of ADOHK 公司架構
- 11 CORPORATE INVOLVEMENT 公司事務
- 12 2023-24 Highlights 重點
- 15 Education Programme 運動禁藥管制教育工作
- 20 Testing Programme 藥物檢測計劃
- 24 Overseas Visits 海外運動禁藥管制活動
- 28 REPORTS & FINANCIAL STATEMENT 財務報告
(English version only 只提供英文版本)
Financial Reports 財務報告

Our mission

To ensure the Anti-Doping Rules in Hong Kong to be in full compliance with the “World Anti-Doping Code” and the relevant International Standards

To protect clean sport through the Education and Testing programmes, and by a strong cooperation between ADOHK and different stakeholders

宗旨

為香港制定一套符合「世界運動禁藥法規」及相關國際標準的運動禁藥管制政策

透過教育和藥物檢測計劃，以及與不同持份者緊密合作，保護純潔體育

Education 教育
Testing 藥物檢測

Introduction of ADOHK 簡介

Since the establishment of the World Anti-Doping Agency (WADA) in 1999, worldwide sport organizations and public authorities have planned and implemented their anti-doping programmes according to the “World Anti-Doping Code” (the Code).

UNESCO started drafting the “International Convention Against Doping in Sports” (the Convention) in 2003. The Convention was unanimously adopted in October 2005 by the General Conference of UNESCO. The then Chinese Premier, Mr. Wen Jiabao, approved the People’s Republic of China (PRC) to deposit its instrument of accession for the Convention in August 2006. In accordance with the Basic Laws of the Hong Kong Special Administrative Region (HKSAR) and the Macao Special Administrative Regional (MSAR), the Convention also applies to the HKSAR and the MSAR. The Convention requires the states parties to pay special attention on coordination within the country so as to ensure implementation of the Convention. It is also expected that anti-doping organizations, sports bodies and organizations should cooperate to the fight against doping.

The Hong Kong Anti-Doping Committee (HKADC) was set up under the auspices of the Sports Federation & Olympic Committee of Hong Kong, China in April 2008 and its office started its operation in September 2008. In January 2009, HKADC accepted the Code.

Throughout the years, WADA emphasized on the importance of National Anti-Doping Organizations (NADO) should be independent in their operational decisions and activities from sport and government. Therefore, HKADC was restructured and renamed to the Anti-Doping Organization of Hong Kong, China Limited (ADOHK) in April 2023, which is governed by a Board of Directors as an independent organization and the NADO in Hong Kong.

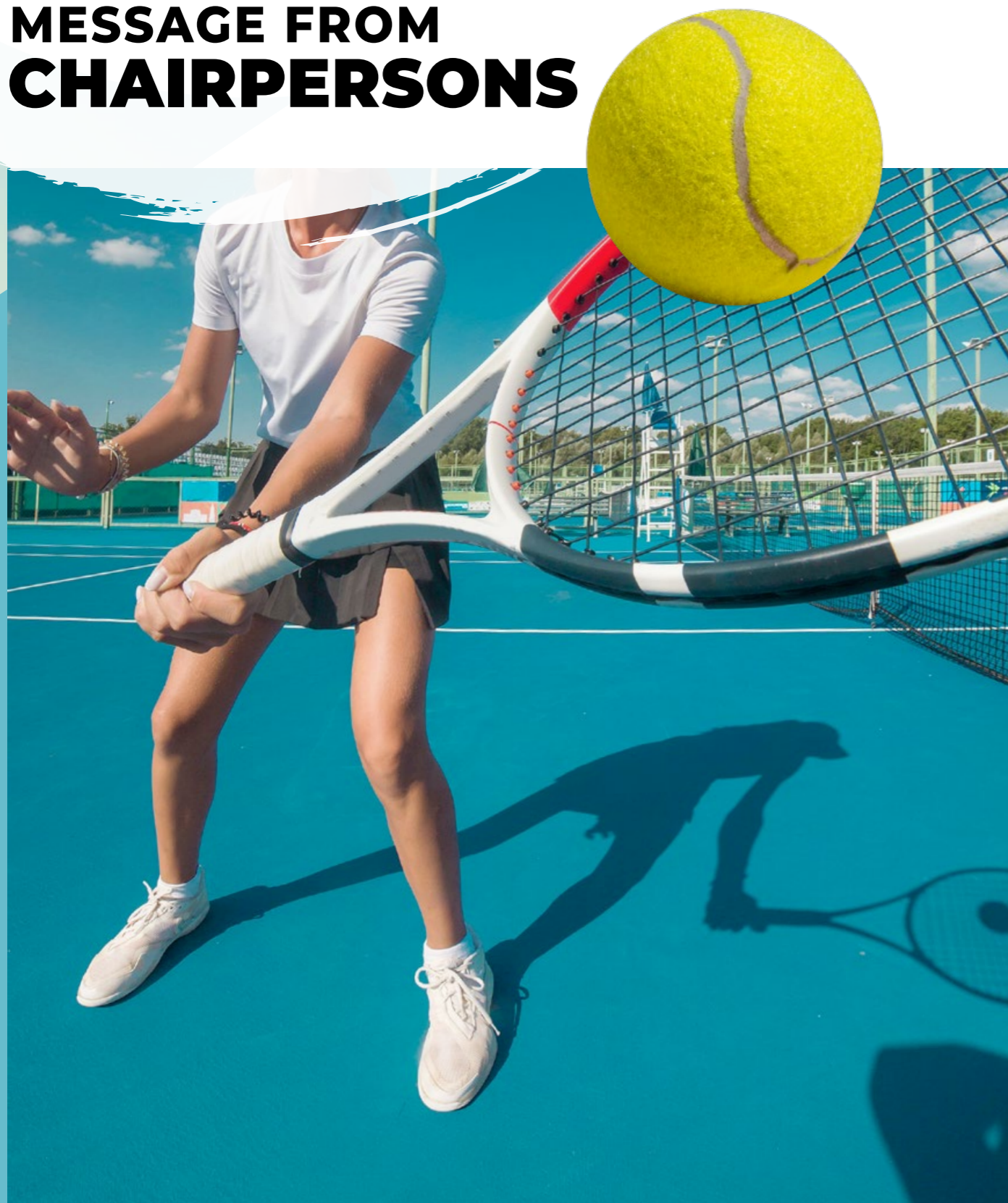
自從世界運動禁藥機構於1999年成立以來，世界各地的體育組織和公共機構相繼根據《世界運動禁藥法規》制訂及實施運動禁藥管制計劃。

聯合國教科文組織自2003年開始編制《反對在體育運動中使用興奮劑國際公約》（下稱「公約」）。公約於2005年10月在聯合國教科文組織全體會議通過。在2006年8月，經時任國務院總理溫家寶批准，中國正式加入公約。根據香港、澳門特別行政區基本法，公約適用於香港、澳門兩個特別行政區。公約規定締約國應特別注重國內的協調，確保公約的實施，並應依靠各運動禁藥管制機構、體育機構和組織，履行公約規定的義務。

在中國香港體育協會暨奧林匹克委員會轄下，香港運動禁藥委員會於2008年4月成立，同年9月其辦事處亦開始運作。2009年1月香港運動禁藥委員會成為了《世界運動禁藥法規》簽約組織。

近年來，世界運動禁藥機構一直強調地區運動禁藥管制組織獨立運作及決策的重要性。因此，香港運動禁藥委員會於2023年4月1日改組成為中國香港運動禁藥管制機構有限公司（“本機構”），在董事會監管下獨立運作，成為本港的地區運動禁藥管制組織。

MESSAGE FROM CHAIRPERSONS



Message from 主席的話

Chairperson of ADOHK



Prof. Frank H. K. FU, BBS, MH, JP
Professor Emeritus
傅浩堅教授, BBS, MH, JP
名譽教授

Thank you to the support of the Culture, Sports and Tourism Bureau of the Government of the HKSAR and The Sports Federation & Olympic Committee of Hong Kong, China, we managed to complete our first year of service to the Hong Kong sports community in complying with the WADA code.

我們感謝「香港特別行政區政府文化體育及旅遊局」以及「中國香港體育協會暨奧林匹克委員會」的全力支持，使我們能夠在遵守並履行《世界運動禁藥法規》的前提下，獨立運作並為香港體育界服務滿一年。

We are delighted to report that no rule violations were reported on our athletes in both the Olympic and Asian Games, demonstrating that “true sport” was supported and practiced by our athletes, especially the medalists and world champions. This enables us to stand up with our heads high in the spirit of sportsmanship and fair play, a motto expected and supported by other world class athletes worldwide.

我們非常高興地宣佈，在奧運會和亞洲運動會上，我們的運動員特別是獲獎者和世界冠軍，堅守著體育運動的精神，並未發現任何違規使用運動禁藥的情況。這證明我們的運動員充分展現了「純潔體育精神」，使我們能夠為遵守體育精神和公平競賽而感到自豪，這正是全球及世界級運動員所期望和支持的態度及座右銘。

We have begun a challenging journey to enable our athletes to train and compete in a drug free environment. We are particularly indebted to our board members as well as those who served on our various panels. Their unfailing support and dedication are imperative to our success and we are forever grateful to them. Also, the trust and support of the HKSAR Government, team doctors, paramedical personnel, coaches, NSA officials and ADOHK colleagues are equally important and appreciated.

我們已經啟程踏上充滿挑戰的旅程，讓我們的運動員在運動零禁藥環境下進行訓練和比賽。我們衷心感激我們的董事會成員以及各專責小組的委員。他們的堅定支持和貢獻對我們的成功十分重要，我們永遠感激他們。同時，我們非常重視及感謝香港特區政府、醫生團隊、醫療人員、教練、各體育總會和本機構員工對我們的信任和支持。

Together, we shall continue to educate not only the sports community and related professionals but also the general public, the importance of “true sports” and “fair play” and in compliance with the WADA code.

我們將不僅在體育界及相關專業體系中，培育「純潔體育精神」和「公平競賽」的價值觀，並確保遵守《世界運動禁藥法規》的規定。同時，我們亦會向公眾推廣其意義和重要性。

The upcoming National Games in 2025 will pose another challenge for us since Hong Kong will be hosting eight sports competitions here.

全國運動會將於2025年舉行，屆時香港舉辦八項運動賽事，將為我們帶來另一個挑戰。

I look forward to your continuous support and cooperation in the year ahead.

最後，我們希望各界持續齊心協力，支持我們的使命，共同努力。感謝大家！

Message from 香港運動禁藥紀律專責小組主席序言

Chairperson of Disciplinary Panel



Mr. Anthony ROGERS GBS, QC, JP
羅傑志先生 GBS, QC, JP

At the outset I am delighted to be able to say that in its first year of operation of the ADOHK there have been no violations of the Code that have come to attention and that, consequently, the services of the Disciplinary Panel have not been called upon. This can, and should, be considered a mark of success in respect of Anti-Doping in Hong Kong. The primary purpose of the ADOHK must be the prevention and elimination of doping in sport.

The history of disciplinary bodies in relation to drugs in sports goes back several decades. Prior to the formation of The World Anti-Doping Agency (WADA) in 1999, penalties for similar doping transgressions in different sports ranged from a ban for life for one sport to a reprimand for an athlete in another sport. One of the major aims behind the formation of WADA was the harmonization of anti-doping policies across all sports and all countries. WADA now oversees the development and implementation of the World Anti-Doping Code designed to combat the use of performance-enhancing drugs in sports.

Even to this day, many sports governing bodies also have their own anti-doping policies. For example, the International Olympic Committee (IOC) has its own anti-doping regulations and disciplinary commission to investigate and sanction athletes who test positive for banned substances during the Olympics.

The World Anti-Doping Code provides a framework and guidelines for anti-doping policies, procedures, and sanctions, but individual national anti-doping agencies have the authority to determine specific penalties based on their own rules and regulations. As a result, the penalties for breaching anti-doping rules may differ between sports and countries, even though they generally align with the principles outlined in the World Anti-Doping Code.

Overall, the history of disciplinary bodies in drug testing in sports is one of ongoing evolution and refinement as authorities seek to protect the integrity of sports competition and to stay ahead of new doping techniques and substances.

首先，我感到很欣慰，在「中國香港運動禁藥管制機構有限公司」(ADOHK)運作的首年，沒有因違反《世界運動禁藥法規》的行為而需要召開紀律小組聆訊。這可以被視為香港運動禁藥管制成功的標誌。本機構成立的主要目的是預防和消除運動中使用運動禁藥。

在體育運動中，紀律委員會與運動禁藥的歷史可以追溯至數十年前。在1999年世界運動禁藥機構(WADA)成立之前，對不同運動中相類似的運動禁藥違法行為的處分不一，由向運動員予以譴責至終身停賽。WADA成立背後的主要目標之一是協調所有運動項目和國家的運動禁藥管制政策。WADA制定的《世界運動禁藥法規》，理念是打擊在體育運動中使用有助提升運動表現的藥物。

時至今日，許多體育監管機構也有自己的運動禁藥管制政策。例如，國際奧委會(IOC)有自己的運動禁藥管制法規和紀律委員會，專責調查和制裁奧運期間檢測樣本結果呈陽性的運動員。

《世界運動禁藥法規》為運動禁藥管制政策、程序和制裁提供了一個框架和相關指引，而個別國家/地區的運動禁藥管制機構有權根據自己的規則和條例確定具體的罰則。因此，儘管他們通常符合《世界運動禁藥法規》中概述的原則，對違反運動禁藥的管制懲處可能因不同的體育項目和國家而有所差異。

整體而言，為抗衡日新月異及發展迅速的運動禁藥技術和物質，運動禁藥管制機構須不斷提升檢測實力，與時並進，致力維護公平競賽。

Message from 香港運動禁藥紀律專責小組主席序言

Chairperson of Disciplinary Panel

The Disciplinary Tribunal's first task when any case comes before it is to determine whether there has been a breach of the Code. In many instances that is admitted because the breach is admitted, whether it be the presence of a banned substance in the sample taken or other Code transgressions.

When an athlete gives a sample it is divided into an A and B sample. The A sample is then tested at an approved testing laboratory. If there is a positive result the athlete is at liberty to have the B sample analysed if the athlete wishes to dispute the accuracy of the analysis of the A sample. It is WADA's practice that the B sample is analysed by the same laboratory as the A sample. A room for improvement might be that the B sample should be analysed by an alternative laboratory agreed between the athlete concerned and WADA or the regulatory authority.

The penalties for athletes who breach anti-doping rules in Hong Kong can vary based on the severity of the violation and the specific circumstances involved. In general, athletes who are found guilty of violating anti-doping rules may face stringent penalties including disqualification from competition, suspension from their sport for a specified period of time, loss of titles, medals, and prize money, and even potential bans from future participation in sports.

The sanctions for breach of the anti-doping rules can vary depending on factors such as the nature of the violation, the athlete's intent, whether there was fault, the degree of fault, the substance involved, and the athlete's history of previous violations.

The penalty of disqualification is, beyond doubt, extremely serious. An athlete who cannot take part in a sport for a period of 4 (or even 2) years suffers not merely reputational damage, but probably financial damage and, effectively, future participation in the sport at a high level will be jeopardised since the requisite standard in the sport may not be achieved in the future. In summary, the Disciplinary Tribunal has an onerous task. Decisions have to be taken very carefully. Although Hong Kong follows the WADA guidelines and principles which are strict, the Disciplinary Tribunal has to exercise judgment and discretion. The Disciplinary Tribunal has to understand the athlete, the circumstances of the transgression, whether there are true mitigating factors and whether those factors can be taken into account given the stringent terms of the Code.

Decisions of the Disciplinary Tribunal are subject to the Appeal Panel and then to Court of Arbitration in Sport (CAS) or in some case direct to CAS.

紀律專責小組在審理任何案件時的首要任務是確定是否有違反《法規》的行為。在許多情況下，違規者會直接承認違規行為，無論是因為採集的樣本中存在違禁物質還是其他違反《法規》的行為。

當運動員提供尿液樣本時，尿液樣本會被分成A和B樣本。然後，A樣本會在被WADA認可的實驗室進行化驗。如果結果呈陽性，運動員有權對A樣本分析的準確性提出異議，並要求對B樣本進行分析。WADA的做法是將B樣本由與化驗A樣本相同的實驗室進行分析。有待改進的地方是，B樣本應該由相關運動員及監管機構共同商定由另一所被WADA認可的實驗室替代進行分析。

違反香港運動禁藥管制規條的運動員的處罰，取決於案情的嚴重程度。一般而言，違反運動禁藥規條的運動員可能會面臨嚴厲的處罰，包括取消比賽資格、停賽期間不能以任何身份參與任何體育運動、褫奪頭銜、獎牌和獎金，甚至可能終身停賽。

違反運動禁藥管制規條的制裁，會根據違規的性質、運動員的意圖、是否有違規及其程度、所涉及的禁藥物質，以及運動員過往違規的歷史等因素，而有所不同。

毫無疑問，取消參賽資格的懲罰是極為嚴重的。運動員在4年(或2年)內無法參與任何運動，不僅聲譽受損，亦可能受到經濟損失。實際上，運動員未必能在停賽後重拾狀態，繼續在高水平的比賽中達到標準。總括而言，紀律專責小組的任務很繁重，必須非常謹慎。雖然香港遵循WADA嚴格的指導方針和原則，但紀律專責小組必須行使判斷和酌情權。紀律專責小組必須了解運動員、違規行為的情況、是否存在真正的減刑因素等，並根據《法規》的嚴格條款，審視相關資訊是否可以考慮作為減刑因素。

紀律專責小組的裁決亦受制於上訴小組的決定，然後，再由國際體育仲裁法院(CAS)作最後決定或在某些情況下直接由CAS作最後裁決。



公司背景

CORPORATE PROFILE

List of 董事會及專責小組成員 Board Members and Panels Members

List of Board Members 董事局成員

Chairperson 主席	Prof. Frank H. K. FU	傅浩堅教授
Vice-Chairperson 副主席	Dr. TSE Tak Fu	謝德富醫生
Honorary Treasurer 名譽司庫	Dr. Simon S. M. YEUNG	楊世模博士
Directors 董事	Mr. TONG Wai Lun Mr. Tony K. L. YUE Dr. Julian W. CHANG Dr. Stephen S. M. WONG Dr. Anne M. C. LO Prof. Patrick S. H. YUNG Dr. Raymond C. H. SO Mr. Taylor Y. HUI	湯偉倫先生 余國樑先生 張維醫生 黃守明醫生 羅銘初博士 容樹恒教授 蘇志雄博士 許揚先生

Therapeutic Use Exemption (TUE) Panel 治療用藥豁免專責小組

Chairperson 主席	Dr. TSE Tak Fu	謝德富醫生
Vice-Chairperson 副主席	Dr. Christopher K. W. LAI	賴奇偉醫生
Members 委員	Dr. James J. LAM Dr. David H. F. CHENG Prof. Frank H. K. FU	林國基醫生 鄭雄暉醫生 傅浩堅教授

Doping Control Panel 運動禁藥管制專責小組

Chairperson 主席	Dr. Simon S. M. YEUNG	楊世模博士
Members 委員	Dr. CHIEN Ping Mr. Franco B. O. KUAN Dr. Kevin K. M. YUE Prof. Frank H. K. FU	錢平醫生 關百安先生 余堅文博士 傅浩堅教授

Hong Kong Anti-Doping Disciplinary Panel 香港運動禁藥紀律專責小組

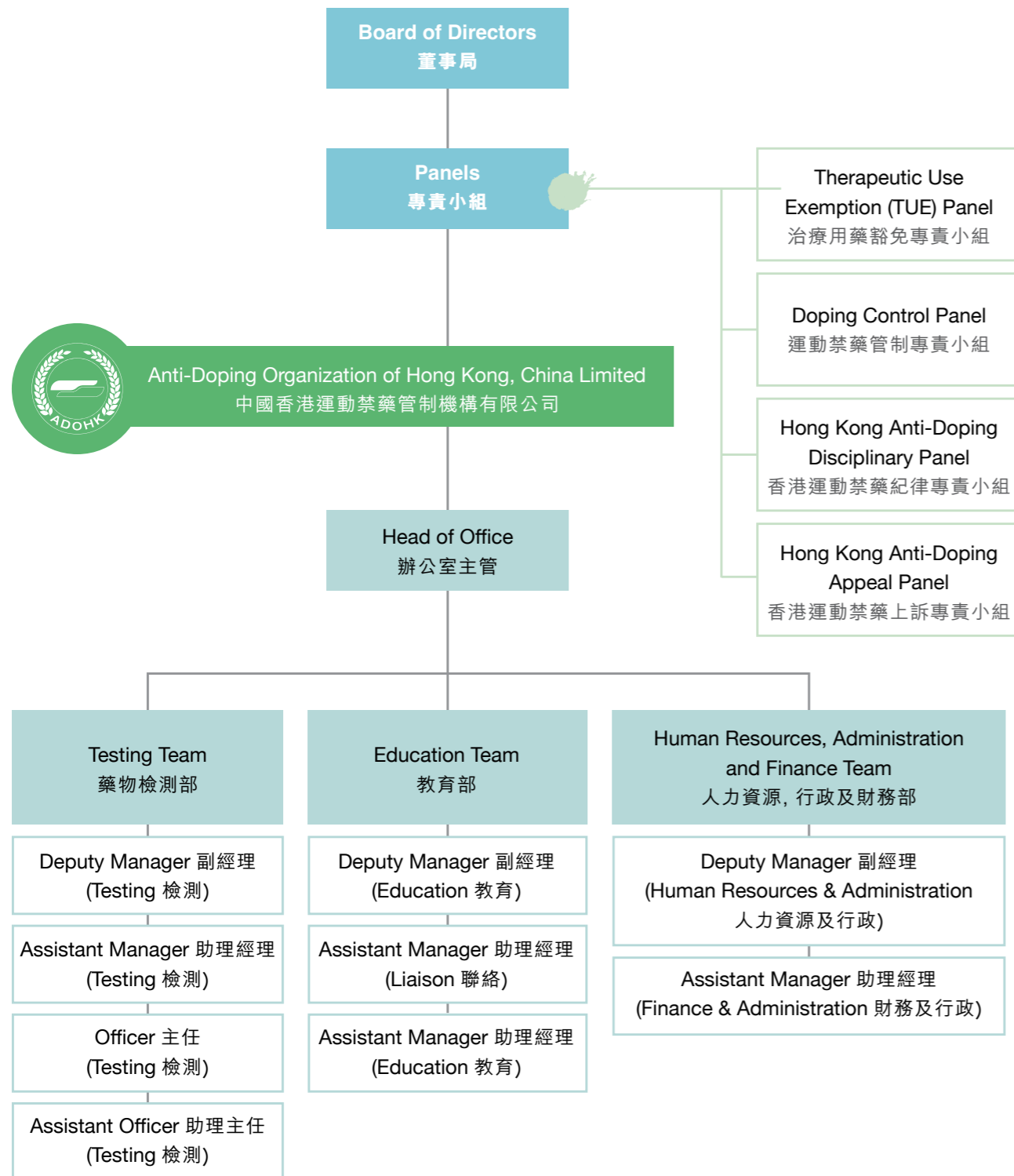
Chairperson 主席	Mr. Anthony ROGERS	羅傑志先生
Vice-Chairperson 副主席	Ms. Emba W. M. LEUNG Mr. Rudy S. F. CHUNG	梁緩雯女士 鍾聲福先生
Members 委員	Mr. Matthew Y. S. WONG Dr. IP Wing Yuk Ms. Malina M. L. NGAI Dr. CHAN Kwok Ki Mr. CHEUNG Wai Leung Ms. Elizabeth L. YANG	黃顯舜先生 葉永玉醫生 倪文玲女士 陳國基醫生 張偉良先生 楊靈女士

Hong Kong Anti-Doping Appeal Panel 香港運動禁藥上訴專責小組

Chairperson 主席	Mr. Symon Y. W. WONG	黃汝榮先生
Vice-Chairperson 副主席	Mr. Patrick C. Y. WONG Mr. MA Ching Nam	黃仲賢先生 馬清楠先生
Members 委員	Dr. HO Hok Ming Dr. Jimmy C. H. WONG Dr. LEE Lai Shan Mr. Kenny K. W. CHOW Ms. Amy L. C. CHAN Ms. Sylvia W. Y. SIU Dr. Michael K. Y. HSIN	賀鶴鳴醫生 王賜豪醫生 李麗珊博士 周冠華先生 陳念慈女士 蕭詠儀女士 辛光耀醫生

Organizational structure of ADOHK

中國香港運動禁藥管制機構有限公司架構



公司事務

CORPORATE INVOLVEMENT



2023-24 Highlights 重點

Education 運動禁藥管制教育工作

KEY STATISTICS ON EDUCATION

教育統計數字

Anti-Doping Education Talk 運動禁藥管制講座

	Athletes and Athlete Support Personnel 運動員及運動支援人員	Institution 大專院校	Secondary School 中學	Multi-sports Games 大型綜合運動會	Totals 總數
No. of Attendee 人數	369	512	2,056	932	3,869
No. of Session 場次	11	7	12	5	35

Outreach Programme 外展活動

No. of Attendee 人數	5,520	No. of Session 場次	7
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Social Media 社交媒體

INSTAGRAM*	FACEBOOK	WEBSITE 官方網站
Followers 追蹤者人數	Followers 追蹤者人數	No. of views 瀏覽次數
185	4,905	112,798

*Newly launched on 1 July 2023
於2023年7月1日新推出

2023-24 Highlights 重點

Testing 運動禁藥檢測

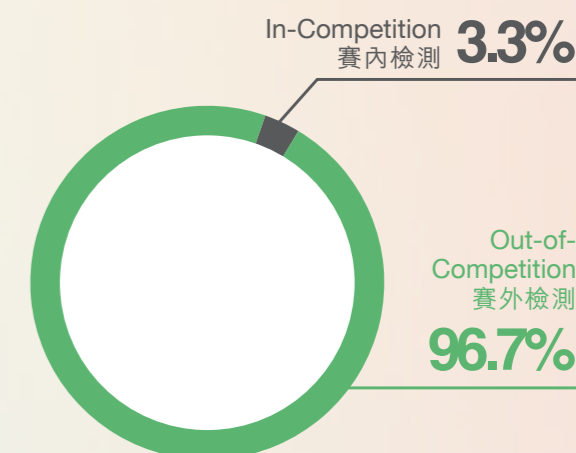
TOTAL SAMPLES COLLECTED

樣本收集總數

ADOHK Testing Programme 本機構檢測計劃	485	Paid Doping Control Services 收費檢測服務	203
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ADOHK Testing Programme 本機構檢測計劃

	Urine 尿液	Blood 血液	Totals 總數
Out-of-Competition 賽外檢測	467	2	469
In-Competition 賽內檢測	16	0	16
Totals 總數	483	2	485

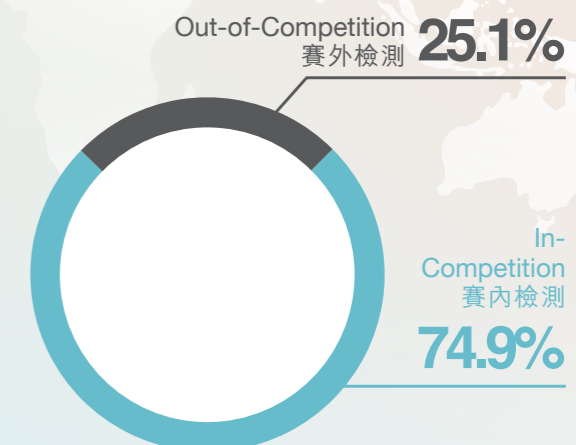


Samples collected in Hong Kong vs Overseas 於香港及外地收集的樣本數目

Hong Kong 香港	431	+	Overseas 外地	54	=	Totals 總數	485
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Paid Doping Control Services 收費檢測服務

	Urine 尿液	Blood 血液	Totals 總數
Out-of-Competition 賽外檢測	51	0	51
In-Competition 賽內檢測	152	0	152
Totals 總數	203	0	203



2023-24 Highlights 重點

Testing 運動禁藥檢測

NUMBER OF TESTING POOLS ATHLETES (as at 31 March 2024)

藥檢名單運動員數目 (截至2024年3月31日)



RESULTS MANAGEMENT

結果管理

Anti-Doping Rules Violation Case
違反運動禁藥管制條例個案

0

THERAPEUTIC USE EXEMPTION (TUE) APPLICATIONS

申請治療用藥豁免資料

Number of Application
申請數目

8



Approved
獲批准

8



Rejected
不獲批核

0

運動禁藥管制教育活動

Education Programme

EDUCATION

教育工作

The Education initiatives undertaken by ADOHK, play a pivotal role in fostering a culture of clean sport and ethical behavior. Through targeted programmes and outreach efforts, ADOHK aims to raise awareness about the importance of anti-doping measures among athletes, coaches, and broader sporting community. These initiatives encompass educational workshops, seminars, and outreaches designed to inform stakeholders about the risks associated with doping, the consequences of violating anti-doping regulations, so as to avoid inadvertent doping and familiarize with doping control procedures.

Through the outreach programmes which organized at local sports events to raise the awareness of anti-doping issues among communities, ADOHK promotes fair play message to the general public and sports enthusiasts through interactive activities. By equipping individuals with the knowledge and tools to make informed decisions, the organization strives to uphold the principles of clean competition and safeguard the integrity of sport in Hong Kong, China.

本機構透過開展各項教育項目，致力為香港締造一個無運動禁藥的比賽環境，促進公平競賽。經過一連串的運動禁藥管制講座、工作坊及外展活動，有效地為不同體育項目的運動員、教練及支援人員提高有關運動禁藥管制的知識、避免誤用禁藥及為藥物檢測作好準備。

我們亦在本地體育賽事中設置外展攤位，透過互動遊戲提升大眾對運動禁藥的認識，同時向市民及體育愛好者推廣公平競賽的訊息。ADOHK將繼續與不同持份者保持緊密合作，致力保護純潔體育及守護中國香港運動禁藥管制的高質量標準。

A total of 369 athletes and athlete support personnel with 11 anti-doping talks were conducted for 8 sports including Aquatics, Billiards Sports, Tenpin Bowling, Equestrian, Golf, Muaythai, Para Tenpin Bowling and Rugby. Additionally, ADOHK tailor-made sessions for head coaches/ coaches and athlete support personnel at Hong Kong Sports Institute. ADAMS workshops were conducted for athletes, especially suitable for new testing pool athletes, aiming to enhance their understanding of anti-doping and providing the latest anti-doping information in the field.

ADOHK為369名運動員及運動支援人員舉辦了11場運動禁藥管制講座，當中包括來自8項不同運動項目：游泳、桌球、保齡球、馬術、高爾夫球、泰拳、殘疾人保齡球及欖球等。此外，本機構特別為香港體育學院的總教練、教練和運動支援人員舉辦一系列的運動禁藥管制講座，而其中亦有為新加入藥檢名單的運動員舉辦了運動禁藥管制及行蹤資料工作坊，希望藉此令大家更了解及掌握最新的運動禁藥管制資訊。



No. of Sport 運動項目

8

No. of Attendee 人數

369

No. of Session 場次

11

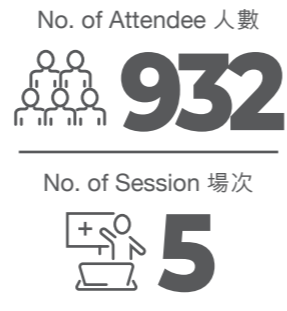
Education Programme

ANTI-DOPING TALK FOR MULTI-SPORTS GAMES

綜合項目運動會運動禁藥管制教育講座

A total of 5 Pre-Games anti-doping talks were conducted for 932 athletes and athlete support personnel, encompassing events such as the Ulaanbaatar 2023 East Asian Youth Games, the 19th Asian Games Hangzhou, the 1st Student (Youth) Games of The People's Republic of China, Winter Youth Olympic Games Gangwon 2024 and the 14th National Winter Games.

ADOHK為包括烏蘭巴托2023年東亞青年運動會、杭州第19屆亞洲運動會、中華人民共和國第一屆學生（青年）運動會、江原道2024年冬季青年奧林匹克運動會及第14屆全國冬季運動會在內的932名運動員和運動支援人員舉辦了5場賽前運動禁藥管制講座。

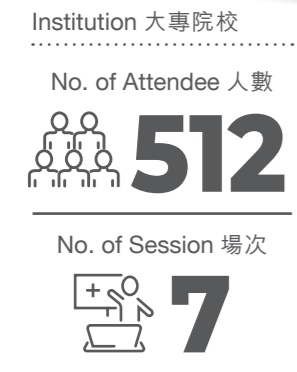
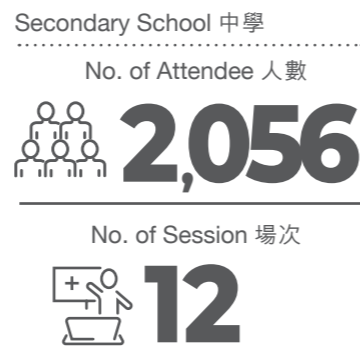


ANTI-DOPING EDUCATION TALK FOR SECONDARY SCHOOL & INSTITUTION

大專院校及中學運動禁藥管制教育講座

ADOHK conducted anti-doping education talks in 12 local and international secondary schools, reaching a total of 2,056 students, and at 4 institutions, engaging 512 students through 7 talks. These initiatives aimed to instill positive sports ethics and promote upright character and behavior among the youth.

ADOHK於12間本地中學及國際學校舉行了運動禁藥管制教育講座，共有2,056名中學生參與；並為4間大專院校舉辦了7場運動禁藥管制教育講座，共有512名大專生參與。講座目的旨在向青少年灌輸正確的體育道德，培養他們正直的品行。



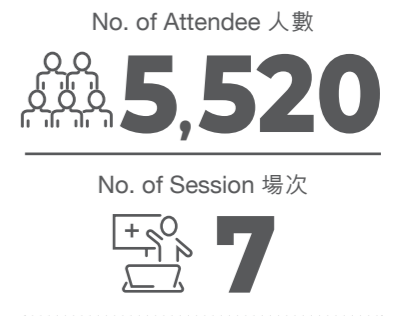
Education Programme

OUTREACH

外展活動

Outreach programmes were organized at local sports events, CUHK SMART Fun Day and Hong Kong Sports Institute to promote the message of fair play to the general public, as well as to deliver the latest anti-doping information to athletes and athlete support personnel.

本機構在2023-2024年於本地體育賽事、中大運動醫學日及體育學院設置外展攤位，向大眾市民推廣公平競賽的訊息，同時亦向運動員及支援人員提供運動禁藥管制的最新資訊。



Education Programme

PRINTING MATERIALS

印刷品及教材

Education materials were published to provide comprehensive anti-doping information, including anti-doping rules violations (ADRVs) and doping control procedures, aimed at preventing inadvertent doping and preparing individuals for sample collections.

為提供全面的運動禁藥管制資訊(包括運動禁藥管制規條及程序等)予運動員及大眾，本機構印製一系列的教材，協助運動員準備樣本收集及預防誤用運動禁藥。

Pamphlets & Infographics 小冊子及資訊圖表



A total of 11 pamphlets were redesigned and printed for distribution to athletes and athlete support personnels. Additionally, 2 Pre-Games pamphlets were prepared for the Hangzhou 19th Asian Games and the Ulaanbaatar 2023 East Asian Youth Games.

ADOHK於2023-24年重新設計及印製共11份小冊子另外分發給運動員及支援人員。另外，亦印製了兩份小冊子協助中國香港代表隊準備第19屆杭州亞運及烏蘭巴托2023東亞青年運動會。

To support outreach programmes, 8 infographics were created to highlight key points and tips on topics such as whereabouts, athletes' rights & responsibilities and significant changes to the 2024 Prohibited List.

為使運動員清楚知道運動禁藥管制重點資訊，例如行蹤資料、樣本收集時的權利及責任及2024年度禁用清單的主要更新，機構製作了共8張資訊圖表於外展攤位展示。

Furthermore, the pocket-sized 2024 Prohibited List was produced in accordance with the latest updates from WADA.

此外，本機構亦製作了一年一度由WADA更新的袋裝版2024年度禁用清單，供運動員及支援人員參閱及下載。

Newsletter 專題通訊



"TrueSelf", a newsletter published quarterly to introduce the work of ADOHK, share the updated anti-doping information and provide the useful information of anti-doping to athletes, athlete support personnel and public. The newsletter aimed to enhance anti-doping knowledge of the members of the sport community and cultivate proper ethical values in sport.

Each issue of "TrueSelf" provides different contents and information of anti-doping. 每期的《TrueSelf》都會提供不同有關運動禁藥管制的內容和資訊。

《TrueSelf》是ADOHK每季度出版的通訊，內容包括介紹ADOHK的日常工作、分享最新的運動禁藥管制資訊及提供有用的運動禁藥管制資訊予運動員、運動支援人員及公眾。通訊目的為定期加強本地體育界對運動禁藥管制的認識，同時培育各界人士對體育道德的正確價值觀念。

Pamphlets 小冊子

13

Infographics 資訊圖表

8

Newsletter 專題通訊

4

Education Programme

SOCIAL MEDIA

社交媒體

ADOHK promotes clean sport and fair play by delivering anti-doping information to athletes through social media, an effective and efficient way to engage athletes in communications around the issue of anti-doping. In 2023 June, ADOHK launched its Instagram account, leveraging one of the influential social media platforms of this generation.

為致力推動純潔運動及公平競賽，ADOHK亦積極於社交媒體平台發放運動禁藥管制資訊，希望以快捷及有效的方法將有關資訊傳遞至運動員。另外，為貼近年青一代的喜好及使用習慣，ADOHK亦於2023年7月推出ADOHK INSTAGRAM (IG)。



INSTAGRAM*

Followers
追蹤者人數

185

No. of post
貼文數量

50

* Newly launched on 1 July 2023
於2023年7月1日新推出



FACEBOOK

Followers
追蹤者人數

4,905

No. of post
貼文數量

55

Comparison to last year 15% increase of followers
追蹤者人數與去年相比增加

↑15%



WEBSITE
官方網站

No. of views
瀏覽次數

112,798

Testing Programme

ADOHK TESTING PROGRAMME

本機構檢測計劃

In 2023 – 2024, ADOHK maintained its high standard testing programme over ADOHK Testing Pool Athletes and athletes representing Hong Kong, China in the international competition and multi-sports games, to preserve a doping-free environment in Hong Kong and to protect clean athletes.

於2023至2024年間，本機構持續執行高水平的檢測計劃，為藥檢名單內的運動員以及代表中國香港參加國際比賽或綜合運動會的運動員進行禁藥檢測，致力為香港締造一個無運動禁藥的比賽環境及保護純潔運動員。

Below are some key testing statistics:

以下是一些重點檢測數據：

Samples Collected
樣本收集數目

485



Missions Conducted
檢測任務數量

509



Sports Involved
涉及的運動項目

49



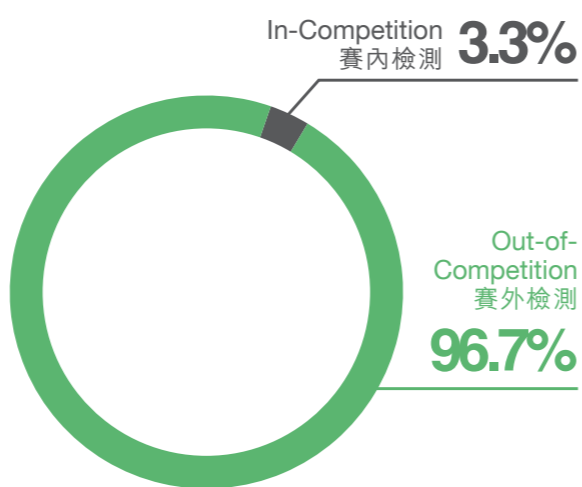
Athletes Tested
接受檢測的運動員數目

396



Samples Collected 樣本收集數目

	Urine 尿液	Blood 血液	Totals 總數
Out-of-Competition 賽外檢測	467	2	469
In-Competition 賽內檢測	16	0	16
Totals 總數	483	2	485



Samples Collected in
Hong Kong
於香港收集的樣本數目

431



Samples Collected Overseas
於外地收集的樣本數目

54



Testing Programme

►► Samples Collected by Sport 各運動項目的樣本收集數目

Sport 運動項目	Out-of-Competition 賽外檢測	In-Competition 賽內檢測	Totals 總數	Sport 運動項目	Out-of-Competition 賽外檢測	In-Competition 賽內檢測	Totals 總數
Artistic Swimming 韻律泳	2	0	2	Karate 空手道	20	0	20
Archery 射箭	4	0	4	Para-Badminton 殘疾人羽毛球	5	0	5
Athletics 田徑	14	4	18	Para-Table Tennis 殘疾人乒乓球	8	0	8
Badminton 羽毛球	26	0	26	Powerlifting 舉重	4	0	4
Baseball 棒球	2	0	2	Roller Sports 滾軸運動	1	0	1
Basketball 籃球	3	0	3	Rowing 划艇	19	0	19
Billiards Sports 桌球	20	0	20	Rugby 橄欖球	49	0	49
Boccia 硬地滾球	13	0	13	Sailing 帆船	7	0	7
Bodybuilding 健美	13	4	17	Shooting 射擊	2	0	2
Bowling 保齡球	8	0	8	Skating 滑冰	2	0	2
Boxing 拳擊	3	0	3	Skiing 滑雪	2	0	2
Contract Bridge 橋牌	16	0	16	Softball 壘球	2	0	2
Cricket 木球	1	0	1	Sport Climbing 運動攀登	4	0	4
Cycling 單車	19	0	19	Squash 壁球	16	0	16
Diving 跳水	1	0	1	Swimming 游泳	40	4	44
Dragon Boat 龍舟	2	0	2	Table Tennis 乒乓球	28	0	28
Electronic Sports 電子競技	2	0	2	Taekwondo 跆拳道	6	0	6
Equestrian 馬術	5	0	5	Tennis 網球	6	0	6
Fencing 劍擊	33	0	33	Triathlon 三項鐵人	10	0	10
Field Hockey 曲棍球	1	0	1	Volleyball 排球	3	0	3
Football 足球	4	0	4	Water Polo 水球	1	0	1
Golf 高爾夫球	3	0	3	Wheelchair Fencing 輪椅劍擊	6	0	6
Gymnastics 體操	9	0	9	Windsurfing 滑浪風帆	6	0	6
Handball 手球	1	0	1	Wushu 武術	14	4	18
Judo 柔道	3	0	3				

Testing Programme

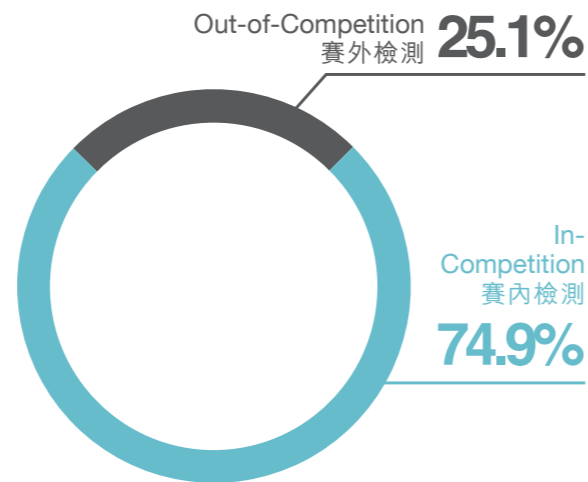
PAID DOPING CONTROL SERVICES 收費檢測服務

During the year, ADOHK also provided doping control services to International Federations (IFs), National Sports Associations (NSAs) and the Leisure and Cultural Services Department (LCSD) under paid service agreement.

本機構亦於本年度以收費服務協議形式，為國際聯會、本地體育總會及康樂及文化事務署等提供檢測服務。

Samples Collected 樣本收集數目

	Urine 尿液	Blood 血液	Totals 總數
Out-of-Competition 賽外檢測	51	0	51
In-Competition 賽內檢測	152	0	152
Totals 總數	203	0	203



ADOHK TESTING POOLS 本機構藥檢名單

 Number of Testing Pools Athletes
(as at 31 March 2024)
藥檢名單運動員數目
(截至2024年3月31日)

Registered Testing Pool
註冊藥檢名單

14

Elite Testing Pool
精英藥檢名單

309

RESULTS MANAGEMENT 結果管理

Anti-Doping Rules Violation Case
違反運動禁藥管制條例個案

0 

THERAPEUTIC USE EXEMPTION (TUE) APPLICATION 申請治療用藥豁免資料

Number of Application 申請數目 **8** ✓ 8 Approved 獲批准
✗ 0 Rejected 不獲批核

Testing Programme

ADOHK DOPING CONTROL OFFICERS 本機構運動禁藥管制主任

In 2023 – 2024, ADOHK employed 18 Doping Control Officers (DCOs) to conduct doping tests in Hong Kong. The DCOs attended the Annual DCO Training to refresh their sample collection knowledge and through continuous feedback to maintain the high quality of their services.

於2023 - 2024年間，本機構一共聘請了18名運動禁藥管制主任執行禁藥檢測工作。他們不但透過參與年度培訓更新樣本收集的知識，亦持續接受適時回饋以維持高水平的服務。

Doping Control Officers (DCOs)
運動禁藥管制主任

 **10** Male 男
 **8** Female 女



Overseas Visits

HANGZHOU 19TH ASIAN GAMES

杭州第19屆亞運會



19 September – 8 October 2023
2023年9月19日至10月8日



Hangzhou, China
中國杭州

ADOHK Representatives 本機構代表

Ms. Michelle TAO (Deputy Manager (Testing))

杜文懿小姐 (副經理(檢測))

Ms. Tiffany WAN (Assistant Manager (Testing))

溫可怡小姐 (助理經理(檢測))

Invited by the China Anti-Doping Agency (CHINADA), Ms. Michelle TAO and Ms. Tiffany WAN represented ADOHK to provide anti-doping services at the Hangzhou 19th Asian Games, to exchange experiences and to learn about the doping control work at multi-sports games. Several meetings with CHINADA were also arranged to discuss about the doping control at the 15th National Games in 2025.

應中國反興奮劑中心的邀請，副經理(檢測)杜文懿小姐及助理經理(檢測)溫可怡小姐代表本機構參與杭州第19屆亞運會的運動禁藥管制工作。除了提供禁藥檢測服務外，更與中國反興奮劑中心交流經驗及體驗於大型運動會如何執行運動禁藥管制工作。除此之外，我們亦為了2025年與大灣區合辦的第15屆全國運動會作準備，商討屆時的藥檢工作及安排。



Overseas Visits



Overseas Visits

2024 GLOBAL EDUCATION CONFERENCE

2024年 全球教育會議

27 – 29 February 2024
2024年2月27日至29日Cannes, France
法國康城

ADOHK Representative 本機構代表

Ms. Karen MAK (Deputy Manager (Education))
麥嘉欣小姐 (副經理(教育))

ADOHK nominated Karen MAK, Deputy Manager (Education), to participate in the 2024 Global Education Conference (GEC) which was hosted by the World Anti-Doping Agency (WADA) in Cannes, France. The conference recorded over 400 educators, experts and representatives around the world joining the event. Throughout the conference, a total of 11 sessions with different topics of workshops, discussions forum, show and tell were conducted under the theme of "Cultivating our collective creativity".

本機構派出麥嘉欣小姐(副經理(教育))參加由世界運動禁藥機構於法國康城舉辦2024年全球教育會議，今屆主題為「Cultivating our collective creativity」，共超過400名來自世界各地運動禁藥管制的教育家、專家及代表出席。是次會議共舉辦了11場不同主題的工作坊、論壇、展示與講述等活動。這些活動可以讓各國的代表分享他們教育及檢測的經驗和想法。

400+
Attendance 參加率




Overseas Visits

WADA SYMPOSIUM 2024 & INADO WORKSHOP

世界運動禁藥機構(WADA)年度會議及
地區運動禁藥管制組織協會(iNADO)工作坊12 – 14 March 2024
2024年3月12日至14日Lausanne, Switzerland
瑞士洛桑

ADOHK Representative 本機構代表

Ms. Tiffany WAN (Assistant Manager (Testing))
溫可怡小姐 (助理經理(檢測))

Over 1,100 anti-doping experts attended the WADA Symposium 2024 under the theme "One Mission – One Team". The Symposium included a total of 15 informative and interactive sessions which covered a wide range of Anti-Doping topics. The 2024 Play True Awards were presented to some stakeholders for recognizing their long-lasting and significant contributions to the Anti-Doping movement. On the other hand, over 240 representatives from different anti-doping organizations participated at the iNADO Workshop to learn and exchange ideas and practices in anti-doping.

世界運動禁藥機構年度會議2024的主題為「One Mission – One Team」，有超過1,100名來自世界各地的代表參加。是次會議包括了15個涵蓋不同運動禁藥管制主題的環節，大會更向一些在運動禁藥管制發展上有重大貢獻的持分者頒發「Play True Awards」。此外，有超過240代表藉著參加地區運動禁藥管制組織協會工作坊，互相學習及交流運動禁藥管制的經驗。



Reports and Financial Statements

Anti-Doping Organization of Hong Kong, China Limited

中國香港運動禁藥管制機構有限公司(Incorporated in Hong Kong with limited liability
by guarantee)

Year ended 31 March 2024

Anti-Doping Organization of Hong Kong, China Limited

中國香港運動禁藥管制機構有限公司

Index	Page
Report of the Board of Directors	1 - 3
Independent Auditor's Report	4 - 6
Statement of Income and Expenditure	7
Statement of Financial Position	8
Statement of Changes in Reserves	9
Statement of Cash Flows	10
Notes to the Financial Statements	11 - 27

Anti-Doping Organization of Hong Kong, China Limited

中國香港運動禁藥管制機構有限公司

Report of the Board of Directors

Year ended 31 March 2024

The directors submit herewith the annual report together with the audited financial statements of Anti-Doping Organization of Hong Kong, China Limited (“ADOHK”, the “Organization”) for the year ended 31 March 2024.

Principal activities

The principal activities of the Organization are to provide education services through anti-doping talks, workshops and outreach programmes and disseminates the useful anti-doping information to athletes on promoting the anti-doping and to provide anti-doping testing programme.

The Organization commenced operations during the year ended 31 March 2024.

Change of Company name

Pursuant to a special resolution passed on 19 April 2024, the name of the Company was changed from “Anti-Doping Organization of Hong Kong, China Limited 中國香港運動禁藥管制機構有限公司” to “Anti-Doping Organization of Hong Kong, China 中國香港運動禁藥管制機構”.

The Organization name has been officially changed to “Anti-Doping Organization of Hong Kong, China 中國香港運動禁藥管制機構” with effective on 8 May 2024 in pursuant to the Hong Kong Registrar of Companies.

Business review

The Organization was eligible for the exemption from preparation and inclusion of a business review pursuant to section 388(3)(a) of the Hong Kong Companies Ordinance.

Results and appropriations

The results of the Organization for the year ended 31 March 2024 and the state of the Organization's affairs as at that date are set out in the financial statements on pages 7 to 27.

In accordance with Article 7 of the Organization's Articles of Association, the income and property of the Organization whensoever derived shall be applied solely towards the promotion of the objects of the Organization; and no portion thereof shall be paid or transferred, directly or indirectly, by way of dividend, bonus, otherwise howsoever by way of profit to the members of the Organization except, in good faith, for reasonable and proper remuneration to any members of the Organization in return for services rendered and expenses made.

The surplus for the year of HK\$2,781,847 (2023: deficit of HK\$10,000) has been transferred to the reserves.

Anti-Doping Organization of Hong Kong, China Limited
中國香港運動禁藥管制機構有限公司

Report of the Board of Directors (Continued)

Year ended 31 March 2024

Reserves

Details of movements in the Organization's Reserves during the year are set out in the statement of changes in reserves.

Directors

The directors of the Organization during the year and up to the date of this report were:

FU Hoo Kin Frank	傅浩堅	Chairman
TSE Tak Fu	謝德富	Vice Chairman
YEUNG Sai Mo Simon	楊世模	Honorary Treasurer
TONG Wai Lun William	湯偉倫	Director
YUE Kwok Leung Tony	余國樑	Director
CHANG Wai Julian	張維	Director
WONG Sau Ming, Stephen	黃守明	Director
LO Ming Chor Anne	羅銘初	Director
YUNG Shu Hang Patrick	容樹恒	Director
SO Chi Hung	蘇志雄	Director
HUI Taylor Yeung	許揚	Director

In accordance with Article 24 of the Organization's Articles of Association, all the directors shall be eligible for re-election when they retire. The existing directors will retire at the Annual General Meeting held in the year 2025 and, being eligible, offer themselves for re-election.

In accordance with Article 29 of the Organization's Articles of Association, the members of the Organization shall hold office for a term of two years from their date of appointment and be eligible for re-appointment when they retire.

Directors' interests in transactions, arrangements or contracts

No contract of significance to which the Organization was a party, and in which the directors of the Organization had a material interest, whether directly or indirectly, subsisted at the end of the period or at any time during the year ended 31 March 2024.

Directors' interests in shares and underlying shares and debentures

At no time during the period was the Organization a party to any arrangement to enable the directors of the Organization to acquire benefits by means of acquisition of shares in or debentures of any other body corporate.

Anti-Doping Organization of Hong Kong, China Limited
中國香港運動禁藥管制機構有限公司

Report of the Board of Directors (Continued)

Year ended 31 March 2024

Auditor

KLC Kennic Lui & Co. Ltd., Certified Public Accountants (Practising) retire and, being eligible, offer themselves for re-appointment. A resolution for the re-appointment of KLC Kennic Lui & Co. Ltd. as auditor of the Organization is to be proposed at the forthcoming Annual General Meeting.

Independent Auditor's Report

To the members of
Anti-Doping Organization of Hong Kong, China Limited
中國香港運動禁藥管制機構有限公司
(Incorporated in Hong Kong and limited by guarantee)

Opinion

We have audited the financial statements of Anti-Doping Organization of Hong Kong, China Limited (the "Organization") set out on pages 7 to 27, which comprise the statement of financial position as at 31 March 2024, the statement of income and expenditure, the statement of changes in reserves and the statement of cash flows for the year ended 31 March 2024, and notes to the financial statements, including material accounting policy information.

In our opinion, the financial statements give a true and fair view of the financial position of the Organization as at 31 March 2024, and of its financial performance and its cash flows for the year ended 31 March 2024 in accordance with the Hong Kong Financial Reporting Standards ("HKFRSs") issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA") and have been properly prepared in compliance with the Hong Kong Companies Ordinance.

Basis for Opinion

We conducted our audit in accordance with Hong Kong Standards on Auditing ("HKSAAs") issued by the HKICPA. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Organization in accordance with the HKICPA's *Code of Ethics for Professional Accountants* (the "Code"), and we have fulfilled our other ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

The Report of the Board of Directors

The directors are responsible for the report of the board of directors.

Our opinion on the financial statements does not cover the report of the board of directors and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the report of the board of directors and, in doing so, consider whether the report of the board of directors is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of the report of the Organization, we are required to report the fact. We have nothing to report in this regard.

Independent Auditor's Report (Continued)

To the members of
Anti-Doping Organization of Hong Kong, China Limited
中國香港運動禁藥管制機構有限公司
(Incorporated in Hong Kong and limited by guarantee)

Responsibilities of the Directors for the Financial Statements

The directors of the Organization are responsible for the preparation of the financial statements that give a true and fair view in accordance with HKFRSs issued by the HKICPA and the Hong Kong Companies Ordinance, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the Organization's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the Organization or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. This report is made solely to you, as a body, in accordance with section 405 of the Hong Kong Companies Ordinance and for no other purpose. We do not assume responsibility towards or accept liability to any other person for the contents of this report.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with HKSAAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with HKSAAs, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Independent Auditor's Report (Continued)

To the members of
Anti-Doping Organization of Hong Kong, China Limited
中國香港運動禁藥管制機構有限公司
(Incorporated in Hong Kong and limited by guarantee)

Auditor's Responsibilities for the Audit of the Financial Statements (Continued)

As part of an audit in accordance with HKSAs, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

KLC Kennic Lui & Co. Ltd.
Certified Public Accountants (Practising)
TANG Yuen Yee, Loren Gertrud
Practising Certificate No. P05054
Hong Kong

Anti-Doping Organization of Hong Kong, China Limited
中國香港運動禁藥管制機構有限公司

Statement of Income and Expenditure

Year ended 31 March 2024

	Note	Year ended 31 March 2024 HK\$	Period from 16 June 2022 to 31 March 2023 HK\$
Income			
Subvention income	3	11,000,000	-
Drug test services income	3	1,104,031	-
Other income	4	96,043	-
Expenditure			
Staff costs	5(b)	(5,119,621)	-
Direct operating expenses		(2,708,590)	-
General and administrative expenses		(1,535,127)	(10,000)
Surplus/ (deficit) from operations	5	2,836,736	(10,000)
Finance costs	5(a)	(54,889)	-
Surplus/ (deficit) before taxation		2,781,847	(10,000)
Income tax	6(a)	-	-
Surplus / (deficit) for the year/ period		2,781,847	(10,000)
Less: Transfer amounts to Designated Fund	13(b)	(2,750,000)	-
		<u>31,847</u>	<u>(10,000)</u>

The notes on pages 11 to 27 form part of these financial statements.

Anti-Doping Organization of Hong Kong, China Limited
中國香港運動禁藥管制機構有限公司

Statement of Financial Position

At 31 March 2024

	Note	2024 HK\$	2023 HK\$
Non-current assets			
Property, plant and equipments	8	719,019	-
Current assets			
Receivables, deposits and prepayments	9	408,072	-
Cash at bank	10	8,116,935	-
		<u>8,525,007</u>	<u>-</u>
Current liabilities			
Accrued expenses	11	(1,100,824)	(10,000)
Lease liabilities	12	(738,983)	-
		<u>(1,839,807)</u>	<u>(10,000)</u>
Net current assets/ (liabilities)		<u>6,685,200</u>	<u>(10,000)</u>
Net assets / (liabilities)		<u>7,404,219</u>	<u>(10,000)</u>
Reserves			
Reserved funds	13	7,382,372	-
Accumulated surplus / (deficit)		21,847	(10,000)
		<u>7,404,219</u>	<u>(10,000)</u>

Anti-Doping Organization of Hong Kong, China Limited
中國香港運動禁藥管制機構有限公司

Statement of Changes in Reserves

Year ended 31 March 2024

	Reserve fund – One off allocation (Note 13(a)) HK\$	Reserve fund – Designated (Note 13(b)) HK\$	Accumulated surplus / (deficit) HK\$	Total HK\$
Changes in reserves for the period:				
Movement for the period	-	-	-	-
Deficit for the period	-	(10,000)	(10,000)	(10,000)
Balance at 31 March 2023 and 1 April 2023	-	(10,000)	(10,000)	(10,000)
Transfer of funds from (a) Sports Federation & Olympic Committee of Hong Kong, China	4,632,372	678,968	-	5,311,340
Refund to HKSAR Government	()	(678,968)	()	(678,968)
Reallocation of subvention fund	-	2,750,000	(2,750,000)	-
Surplus for the year	-	-	2,781,847	2,781,847
Balance at 31 March 2024	<u>4,632,372</u>	<u>2,750,000</u>	<u>21,847</u>	<u>7,404,219</u>

The notes on pages 11 to 27 form part of these financial statements.

Anti-Doping Organization of Hong Kong, China Limited
中國香港運動禁藥管制機構有限公司

Statement of Cash Flows

Year ended 31 March 2024

		Year ended 31 March 2024	Period from 16 June 2022 to 31 March 2023
	Note	HK\$	HK\$
Cash generated from operations	10(b)	4,127,547	-
Cash flows from investing activities			
Payment for purchase of plant and equipment	(18,027)	-
Bank interest received		95,043	-
Net cash generated from investing activities		77,016	-
Cash flows from financing activities			
Allocation of funds from Sports Federation & Olympic Committee of Hong Kong, China	13(a) &(b)	4,632,372	-
Capital element of lease rentals paid	10(c)	(667,826)	-
Interest element of lease rentals paid	10(c)	(52,174)	-
Net cash generated from financing activities		3,912,372	-
Net increase in cash and cash equivalents		8,116,935	-
Cash and cash equivalents at the beginning of the year/ period		-	-
Cash and cash equivalents at the end of the year	10(a)	8,116,935	-

The notes on pages 11 to 27 form part of these financial statements.

Anti-Doping Organization of Hong Kong, China Limited
中國香港運動禁藥管制機構有限公司

Notes to the Financial Statements

Year ended 31 March 2024

1. General

The Organization is incorporated in Hong Kong and limited by guarantee. It does not have a share capital.

In the event of winding up, each member of the Organization is liable to contribute not exceeding HK\$10.

The Organization's registered office and principal place of business is located at Upper 10/F, Sports Complex Building, South China Athletic Association, 88 Caroline Hill Road, Causeway Bay, Hong Kong.

The principal activity of the Organization is to promote a doping-free environment for fair play in sport in Hong Kong.

The financial statements are prepared in Hong Kong dollars, which is the functional currency of the Organization.

2. Material accounting policies**(a) Statement of compliance**

These financial statements have been prepared in accordance with all applicable Hong Kong Financial Reporting Standards ("HKFRSs"), which collective term includes all applicable individual Hong Kong Financial Reporting Standards, Hong Kong Accounting Standards ("HKASs") and Interpretations issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA"), accounting principles generally accepted in Hong Kong and the Hong Kong Companies Ordinance. Material accounting policies adopted by the Organization is set out below.

(i) New and Amended HKFRSs

The HKICPA has issued a new HKFRS and a number of amendments to HKFRSs that are first effective for the current accounting period. Of these, the following developments are relevant to the Organization's financial statements:-

- Amendments to HKAS 8, *Accounting policies, changes in accounting estimates and errors: Definition of accounting estimates*
- Amendments to HKAS 1, *Presentation of financial statements* and HKFRS Practice Statement 2, *Making materiality judgements: Disclosure of accounting policies*
- Amendments to HKAS 12, *Income taxes: Deferred tax related to assets and liabilities arising from a single transaction*

None of these developments have had a material effect on how the Organization's results and financial position for the current or prior periods have been prepared or presented. The Organization has not applied any new standard or interpretation that is not effective for the current accounting period.

Anti-Doping Organization of Hong Kong, China Limited
中國香港運動禁藥管制機構有限公司

Notes to the Financial Statements (Continued)

Year ended 31 March 2024

2. Material accounting policies (Continued)

(a) Statement of compliance (Continued)

(ii) *New HKICPA guidance on the accounting implications of the abolition of the MPF-LSP offsetting mechanism*

In June 2022, the Hong Kong SAR Government (the ‘Government’) gazette the Hong Kong Employment and Retirement Schemes Legislation (Offsetting Arrangement) (Amendment) Ordinance 2022 (the ‘Amendment Ordinance’), which will come into effect from 1 May 2025 (the ‘transition Date’). Once the Amendment Ordinance takes effect, an employer can no longer use any of the accrued benefits derived from its mandatory contributions to mandatory provident fund (‘MPF’) scheme to reduce the long service payment (‘LSP’) in respect of an employee’s service from the Transition Date (the abolition of the ‘offsetting mechanism’). In addition, the LSP in respect of the service before the Transition Date will be calculated based on the employee’s monthly salary immediately before the Transition Date and the years of service up to that date.

In July 2023, the HKICPA published ‘Accounting implications of the abolition of the MPF-LSP offsetting mechanism in Hong Kong’ that provides accounting guidance relating to the offsetting mechanism and the abolition of the mechanism. In particular, the guidance indicates that entities may account for the accrued benefits derived from mandatory MPF contributions that are expected to be used to reduce the LSP payable to an employee as deemed contributions by that employee towards the LSP.

However, applying this approach, upon the enactment of the Amendment Ordinance in June 2022, it is no longer permissible to apply the practical expedient in paragraph 93(b) of HKAS19 that previously allowed such deemed contributions to be recognised as reduction of service cost (negative service cost) in the period the contributions were made; instead these deemed contributions should be attributed to periods of service in the same manner as the gross LSP benefit.

To better reflect the substance of the abolition of the offsetting mechanism, the Organization has changed its accounting policy in connection with its LSP liability and has applied the above HKICPA guidance retrospectively.

This change in accounting policy does not have material effect on how the Organization’s results and financial position for the current or prior periods have been presented.

Anti-Doping Organization of Hong Kong, China Limited
中國香港運動禁藥管制機構有限公司

Notes to the Financial Statements (Continued)

Year ended 31 March 2024

2. Material accounting policies (Continued)

(b) Basis of preparation of the financial statements

The measurement basis used in the preparation of the financial statements is the historical cost basis.

The preparation of financial statements in conformity with HKFRSs requires management to make judgments, estimates and assumptions that affect the application of policies and reported amounts of assets, liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis of making the judgments about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

(c) Property, plant and equipment

Property, plant and equipment, including right-of-use assets arising from leases of underlying property, plant and equipment (see note 2(e)(i)), are stated at cost less accumulated depreciation and impairment losses.

Depreciation is calculated to write-off the cost of items of property, plant and equipment, less their estimated residual value, if any, using the straight-line method over their estimated useful lives at the following rates per annum:

Properties leased for own use	Over the shorter of lease term or 20%
Leasehold improvements	20%
Furniture and fixtures	20%

Both the useful life of an asset and its residual value, if any, are reviewed annually.

Gains or losses arising from the retirement or disposal of an item of property, plant and equipment are determined as the difference between the net disposal proceeds and the carrying amount of the item and are recognised in profit or loss on the date of retirement or disposal.

Anti-Doping Organization of Hong Kong, China Limited
中國香港運動禁藥管制機構有限公司

Notes to the Financial Statements (Continued)

Year ended 31 March 2024

2. Material accounting policies (Continued)

(c) Property, plant and equipment (Continued)

The carrying amounts of property, plant and equipment are reviewed for indications of impairment at the end of each reporting period. An impairment loss is recognised in profit or loss if the carrying amount of an asset exceeds its recoverable amount. The recoverable amount of an asset is the greater of its fair value less costs of disposal and value in use. In assessing value in use, the estimated future cash flows are discounted to their present values using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the assets. An impairment loss is reversed if there has been a favourable change in the estimates used to determine the recoverable amount.

(d) Leased assets

At inception of a contract, the Organization assesses whether the contract is, or contains, a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. Control is conveyed where the customer has both the right to direct the use of the identified asset and to obtain substantially all of the economic benefits from that use.

(i) As a lessee

Where the contract contains lease component(s) and non-lease component(s), the Organization has elected not to separate non-lease components and accounts for each lease component and any associated non-lease components as a single lease component for all leases.

At the lease commencement date, the Organization recognises a right-of-use asset and a lease liability, except for short-term leases that have a lease term of 12 months or less and leases of low-value assets. When the Organization enters into a lease in respect of a low-value asset, the Organization decides whether to capitalise the lease on a lease-by-lease basis. If not capitalised, the associated lease payments are recognised in profit or loss on a systematic basis over the lease term.

Where the lease is capitalised, the lease liability is initially recognised at the present value of the lease payments payable over the lease term, discounted using the interest rate implicit in the lease or, if that rate cannot be readily determined, using a relevant incremental borrowing rate. After initial recognition, the lease liability is measured at amortised cost and interest expense is recognised using the effective interest method. Variable lease payments that do not depend on an index or rate are not included in the measurement of the lease liability, and charged to profit or loss as incurred.

Anti-Doping Organization of Hong Kong, China Limited
中國香港運動禁藥管制機構有限公司

Notes to the Financial Statements (Continued)

Year ended 31 March 2024

2. Material accounting policies (Continued)

(d) Leased assets (Continued)

(i) As a lessee (Continued)

The right-of-use asset recognised when a lease is capitalised is initially measured at cost, which comprises the initial amount of the lease liability adjusted for any lease payments made at or before the commencement date, plus any initial direct costs incurred and an estimate of costs to dismantle and remove the underlying asset or to restore the underlying asset or the site on which it is located, less any lease incentives received. The right-of-use asset is subsequently stated at cost less accumulated depreciation and impairment losses.

Refundable rental deposits are accounted for separately from the right-of-use assets in accordance with the accounting policy applicable to investments in non-equity securities carried at amortised cost. Any excess of the nominal value over the initial fair value of the deposits is accounted for as additional lease payments made and is included in the cost of right-of-use assets.

The lease liability is remeasured when there is a change in future lease payments arising from a change in an index or rate, or there is a change in the Organization's estimate of the amount expected to be payable under a residual value guarantee, or if the Organization changes its assessment of whether it will exercise a purchase, extension or termination option. When the lease liability is remeasured in this way, a corresponding adjustment is made to the carrying amount of the right-of-use asset, or is recorded in profit or loss if the carrying amount of the right-of-use asset has been reduced to zero.

The lease liability is also remeasured when there is a lease modification, which means a change in the scope of a lease or the consideration for a lease that is not originally provided for in the lease contract, if such modification is not accounted for as a separate lease. In this case the lease liability is remeasured based on the revised lease payments and lease term using a revised discount rate at the effective date of the modification. The only exceptions are rent concessions that occurred as a direct consequence of the COVID-19 pandemic and met the conditions set out in paragraph 46B of HKFRS 16 Leases. In such cases, the Organization has taken advantage of the practical expedient not to assess whether the rent concessions are lease modifications, and recognised the change in consideration as negative variable lease payments in profit or loss in the period in which the event or condition that triggers the rent concessions occurred.

In the statement of financial position, the current portion of long-term lease liabilities is determined as the present value of contractual payments that are due to be settled within twelve months after the reporting period.

Anti-Doping Organization of Hong Kong, China Limited
中國香港運動禁藥管制機構有限公司

Notes to the Financial Statements (Continued)

Year ended 31 March 2024

2. Material accounting policies (Continued)

(e) Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other financial institutions, and short-term, highly liquid investments that are readily convertible into known amounts of cash and which are subject to an insignificant risk of changes in value, having been within three months of maturity at acquisition.

(f) Payables

Payables are initially recognised at fair value and thereafter stated at amortised cost unless the effect of discounting would be immaterial, in which case they are stated at cost.

(g) Employee benefits

Salaries, annual bonuses, paid annual leave, leave passage, contributions to defined contribution plans and the cost of non-monetary benefits are accrued in the year in which the associated services are rendered by employees. Where payment or settlement is deferred and the effect would be material, these amounts are stated at their present values.

(h) Taxation

Income tax for the year comprises current tax and movements in deferred tax assets and liabilities. Current tax and movements in deferred tax assets and liabilities are recognised in profit or loss except to the extent that they relate to items recognised in other comprehensive income or directly in equity, in which case the relevant amounts of tax are recognised in other comprehensive income or directly in equity, respectively.

Current tax is the expected tax payable on the taxable income for the year, using tax rates enacted or substantively enacted at the end of the reporting period, and any adjustment to tax payable in respect of previous years.

Deferred tax assets and liabilities arise from deductible and taxable temporary differences respectively, being the differences between the carrying amounts of assets and liabilities for financial reporting purposes and their tax bases. Deferred tax assets also arise from unused tax losses and unused tax credits. Apart from differences which arise on initial recognition of assets and liabilities, all deferred tax liabilities, and all deferred tax assets to the extent it is probable that future taxable profits will be available against which the asset can be utilised, are recognised.

The amount of deferred tax recognised is measured based on the expected manner of realisation or settlement of the carrying amount of the assets and liabilities, using tax rates enacted or substantively enacted at the end of the reporting period. Deferred tax assets and liabilities are not discounted.

Anti-Doping Organization of Hong Kong, China Limited
中國香港運動禁藥管制機構有限公司

Notes to the Financial Statements (Continued)

Year ended 31 March 2024

2. Material accounting policies (Continued)

(i) Provisions and contingent liabilities

Provisions are recognised for other liabilities of uncertain timing or amount when the Organization has a legal or constructive obligation arising as a result of a past event, it is probable that an outflow of economic benefits will be required to settle the obligation and a reliable estimate can be made. Where the time value of money is material, provisions are stated at the present value of the expenditures expected to settle the obligation.

Where it is not probable that an outflow of economic benefits will be required, or the amount cannot be estimated reliably, the obligation is disclosed as a contingent liability, unless the probability of outflow of economic benefits is remote. Possible obligations whose existence will only be confirmed by the occurrence or non-occurrence of one or more future events are also disclosed as contingent liabilities unless the probability of outflow of economic benefits is remote.

(j) Revenue recognition

Revenue is measured at the fair value of consideration received or receivable. Provided it is probable that the economic benefits will flow to the Organization and the revenue and costs, if applicable, can be measured reliably, revenue is recognised in profit or loss as follows:

- (i) Subvention income is recognised upon entitlement and receipt.
- (ii) Drug test services income is recognised upon the provision of the services.
- (iii) Bank interest income is recognised as it accrues using the effective interest method.

Anti-Doping Organization of Hong Kong, China Limited
中國香港運動禁藥管制機構有限公司

Notes to the Financial Statements (Continued)

Year ended 31 March 2024

2. Material accounting policies (Continued)

(k) Related parties

- (a) A person, or a close member of that person's family, is related to the Organization if that person:
- has control or joint control over the Organization;
 - has significant influence over the Organization; or
 - is a member of the key management personnel of the Organization.
- (b) An entity is related to the Organization if any of the following conditions applies:
- The entity and the Organization are members of the same group (which means that each parent, subsidiary and fellow subsidiary is related to the others).
 - One entity is an associate or joint venture of the other entity (or an associate or joint venture of a member of a group of which the other entity is a member).
 - Both entities are joint ventures of the same third party.
 - One entity is a joint venture of a third entity and the other entity is an associate of the third party.
 - The entity is a post-employment benefit plan for the benefit of employees of either the Organization or an entity related to the Organization.
 - The entity is controlled or jointly controlled by a person identified in (a).
 - A person identified in (a)(i) has significant influence over the entity or is a member of the key management personnel of the entity (or of a parent of the entity).
 - The entity, or any member of a group of which it is a part, provides key management personnel services to the Organization.

Anti-Doping Organization of Hong Kong, China Limited
中國香港運動禁藥管制機構有限公司

Notes to the Financial Statements (Continued)

Year ended 31 March 2024

3. Income

	Year ended 31 March 2024 HK\$	Period from 16 June 2022 to 31 March 2023 HK\$
Subvention income from Hong Kong SAR Government	11,000,000	-
Drug Test Services Income	1,104,031	-
	<u>12,104,031</u>	<u>-</u>

4. Other income

	Year ended 31 March 2024 HK\$	Period from 16 June 2022 to 31 March 2023 HK\$
Bank interest income	95,043	-
Sundry income	1,000	-
	<u>96,043</u>	<u>-</u>

5. Surplus/ (deficit) before taxation

Surplus/ (deficit) before taxation has been arrived at after charging:

	Year ended 31 March 2024 HK\$	Period from 16 June 2022 to 31 March 2023 HK\$
(c) Finance costs		
Interest on lease liabilities (Note 10(c))	52,174	-
Bank charges	2,715	-
	<u>54,889</u>	<u>-</u>
(d) Staff costs (excluding directors' remuneration)		
Salaries, wages and other benefits	4,820,876	-
Contributions to defined contribution retirement plan	298,745	-
	<u>5,119,621</u>	<u>-</u>
(e) Other items		
Auditor's remuneration	28,000	10,000
Depreciation (Note 8)		
- Owned property, plant and equipment	2,412	-
- Right-of-use assets	703,405	-
	<u>705,817</u>	<u>-</u>

Anti-Doping Organization of Hong Kong, China Limited
中國香港運動禁藥管制機構有限公司

Notes to the Financial Statements (Continued)

Year ended 31 March 2024

6. Income tax

(a) No provision for Hong Kong Profits Tax has been made for 2023 as the Organization did not earn any profits chargeable to Hong Kong Profits Tax during the period from 16 June 2022 (date of incorporation) to 31 March 2023 and year ended 31 March 2024.

(b) Reconciliation between taxation and surplus/ (deficit) before taxation at applicable tax rates:

	Year ended 31 March 2024 HK\$	Period from 16 June 2022 to 31 March 2023 HK\$
Surplus/ (deficit) before taxation	2,781,847	(10,000)
Notional tax on loss before taxation, calculated at the statutory profits tax rate of 16.5% (2023: 16.5%)	459,005	(1,650)
Tax effect of non-deductible expenses	1,032,482	-
Tax effect of non-taxable income	(1,830,682)	-
Tax effect of temporary differences not recognised	114,061	-
Tax effect of unused tax losses not recognised	225,134	1,650
Income tax	-	-

7. Directors' remuneration

The Organization did not pay any remuneration to any of the directors for the year ended 31 March 2024 and period ended 31 March 2023.

Anti-Doping Organization of Hong Kong, China Limited
中國香港運動禁藥管制機構有限公司

Notes to the Financial Statements (Continued)

Year ended 31 March 2024

8. Property, plant and equipment

Cost	Property leased for own use carried at cost HK\$	Furnitures and fixtures HK\$	Office equipment HK\$	Computer equipment HK\$	Total HK\$
At 16 June 2022, 31 March 2023 and 1 April 2023	-	-	-	-	-
Additions	1,406,809	2,097	8,800	7,130	1,424,836
At 31 March 2024	1,406,809	2,097	8,800	7,130	1,424,836
Accumulated depreciation	-	-	-	-	-
At 16 June 2022, 31 March 2023 and 1 April 2023	-	-	-	-	-
Charge for the year	703,405	157	472	1,783	705,817
At 31 March 2024	703,405	157	472	1,783	705,817
Carrying amounts	703,404	1,940	8,328	5,347	719,019
At 31 March 2023	-	-	-	-	-

Anti-Doping Organization of Hong Kong, China Limited
中國香港運動禁藥管制機構有限公司

Notes to the Financial Statements (Continued)

Year ended 31 March 2024

8. Property, plant and equipment (Continued)

(a) Right-of-use asset

The analysis of the net book value of right-of-use asset by class of underlying asset is as follows:-

	Note	2024 HK\$	2023 HK\$
Property leased for own use, carried at depreciated cost	(i)	<u>703,404</u>	-

The analysis of expense items in relation to leases recognised in profit or loss is as follows:-

	Year ended 31 March 2024 HK\$	Period from 16 June 2022 to 31 March 2023 HK\$
Depreciation charge of right-of-use assets:		
Properties leased for own use, carried at depreciated cost	<u>703,405</u>	-
Interest on lease liabilities (note 5(a))	<u>52,174</u>	-

During the year, additions to right-of-use asset were HK\$1,406,809 (2023: HK\$NIL). These amounts were primarily related to the capitalized lease payments payable under the inception of new tenancy agreements.

Details of total cash outflow for leases, the maturity analysis of lease liabilities and the future cash outflows arising from leases that are not yet commenced are set out in note 12, and the statement of cash flow respectively.

(i) Properties leased for own use

The Organization has obtained the right to use properties as its office through tenancy agreements. The leases typically run for an initial period of 2 years. Lease payments are usually increased every 2 years to reflect market rentals.

Anti-Doping Organization of Hong Kong, China Limited
中國香港運動禁藥管制機構有限公司

Notes to the Financial Statements (Continued)

Year ended 31 March 2024

9. Receivables and prepayments

	2024 HK\$	2023 HK\$
Receivables	280,464	-
Deposits	120,000	-
Prepayments	<u>7,608</u>	-
	<u>408,072</u>	-

All receivables, deposits and prepayments are expected to be recoverable or recognised as expense within one year.

10. Cash and cash equivalents and other cash flow information

(a) Cash and cash equivalents comprise:

	2024 HK\$	2023 HK\$
Cash at bank	8,113,935	-
Cash in hand	<u>3,000</u>	-
Cash and cash equivalents in the statement of cash flow	<u>8,116,935</u>	-

(b) Reconciliation of surplus/ (deficit) before taxation to cash generated from operations:

	Note	Year ended 31 March 2024 HK\$	Period from 16 June 2022 to 31 March 2023 HK\$
Cashflow from operating activities			
Surplus/(deficit) before taxation		2,781,847	(10,000)
Adjustments for:			
Bank interest income	4	(95,043)	-
Finance costs	5(a)	52,174	-
Depreciation	8	<u>705,817</u>	-
Operating surplus/(deficit) before working capital changes		3,444,795	(10,000)
Increase in receivables, deposits and prepayments		(408,072)	-
Increase in payables and accruals		<u>1,090,824</u>	<u>10,000</u>
Cash generated from operations		<u>4,127,547</u>	-

Anti-Doping Organization of Hong Kong, China Limited
中國香港運動禁藥管制機構有限公司

Notes to the Financial Statements (Continued)

Year ended 31 March 2024

10. Cash and cash equivalents and other cash flow information (Continued)

(c) Reconciliation of liabilities arising from financing activities

The table below details changes in the Organization's liabilities from financing activities, including both cash and non-cash changes. Liabilities arising from financing activities are liabilities for which cash flows were, or future cash flows will be, classified in the Organization's cash flow statement as cash flows from financing activities.

	Lease liabilities (Note 12) HK\$
At 16 June 2022 (date of incorporation), 31 March 2023 and 1 April 2023	-
Changes from financing cash flows:	
Capital element of lease rentals paid	(667,826)
Interest element of lease rentals paid	(52,174)
	(720,000)
Other changes	
Increase in lease liabilities from lease entered during the year	1,406,809
Finance costs (note 5(a))	52,174
At 31 March 2024	<u>738,983</u>

11. Payables and accruals

Included in the payables at 31 March 2024 were the amounts of HK\$678,968 (being the balance of the accumulated savings from the former Hong Kong Anti-Doping Committee of Hong Kong) which are to be repayable to Hong Kong Special Administrative Region Government (Note 13(b))

All payables and accruals are expected to be settled within one year.

12. Lease liabilities

The following table shows the remaining contractual maturities of the Organization's lease liabilities:

	2024		2023	
	Present value of the lease payments HK\$	Total lease payments HK\$	Present value of the lease payments HK\$	Total lease payments HK\$
Within 1 year	<u>738,983</u>	756,000	-	-
Less: total future interest expenses		(17,017)		-
Present value of lease liabilities	<u>738,983</u>		-	-

Anti-Doping Organization of Hong Kong, China Limited
中國香港運動禁藥管制機構有限公司

Notes to the Financial Statements (Continued)

Year ended 31 March 2024

13. Reserve funds

(a) Reserve fund – One off allocation fund

Pursuant to the terms of the letter dated 13 April 2023, it was agreed that the Sports Federation & Olympic Committee of Hong Kong, China would transfer an "One-off allocation" in the amount of HK\$4,632,372, to the Organization for longer term planning and operational support.

(b) Reserve fund – Designated fund

Pursuant to the terms of the letter dated 28 June 2023, it was agreed that the Sports Federation & Olympic Committee of Hong Kong, China would transfer the amount of HK\$678,968, being the balance of the accumulated savings of the office of the former Hong Kong Anti-Doping Committee of Hong Kong ("HKADC") as at 31 March 2023, to the Organization. The said amounts have been included as "payables" in the statement of financial position at 31 March 2024.

Pursuant to Clause 5(a) of the Subvention Agreement entered into between the Organization and The Government of Hong Kong Special Administrative Region ("HKSAR"), the Organization is allowed to deposit savings from the Subvention, including bank interest generated from the Subvention Fund, into a fund (the "Reserve Fund"). The Reserve Fund shall not be more than twenty five (25%) of the Subvention for the Subvention Period.

During the year ended 31 March 2024, the Organization has transferred the amount of HK\$2,750,000 to the Designated Fund.

(c) Reserve management

The Organization's objective when managing reserves is to safeguard its ability to continue as a going concern, so that it can continue to provide services for its members. The Organization manages reserves by regularly monitoring its current and expected liquidity requirements.

According to Article 7 of the Organization's Articles of Association, the income and property of the Organization whensoever derived shall be applied solely towards the promotion of the objects of the Organization; and no portion thereof shall be paid or transferred, directly or indirectly, by way of dividend, bonus, otherwise howsoever by way of profit to the members of the Organization except, in good faith, for reasonable and proper remuneration to any members of the Organization in return for services rendered and expenses made.

Other than aforesaid, the Organization is not subject to either internally or externally imposed requirements on reserves.



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