

**ANTI-DOPING ORGANIZATION
OF HONG KONG, CHINA**
中國香港運動禁藥管制機構

2024-2025 ANNUAL REPORT
周年報告

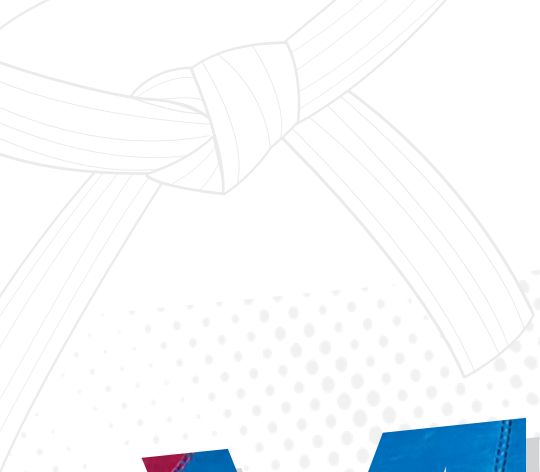


APPO
HK

2024-2025 ANNUAL REPORT 周年報告

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VISION

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

MISSION



● TESTING 藥物檢測

● EDUCATION 教育

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

MESSAGE FROM 主席的話

CHAIRPERSON



主席的話

MESSAGE FROM CHAIRPERSON OF ADOHK

Prof. Frank H. K. FU, BBS, MH, JP
Professor Emeritus
Chairperson, ADOHK

傅浩堅教授, BBS, MH, JP
榮休教授
中國香港運動禁藥管制機構主席



Despite facing many challenges in the past year, we managed to face and overcome them with unfailing support from our Board and various Subcommittee Members, ADOHK staff, and colleagues from the Culture, Sports and Tourism Bureau.

In our relatively short history since becoming independent from the Sports Federations & Olympic Committee of Hong Kong, China two years ago, we learned to rely on our Board and Subcommittee members for their expertise and vision to guide us ahead. I am particularly indebted to Dr. Tse Tak Fu and Dr. Simon S.M. Yeung for their stern support and wisdom as members of our Executive Committee.

I would like to welcome Ms. Daisy Ho who replaced Mr. Humphreys Tang as Head of our Organization on 1st April, 2025. With our proven experience in anti-doping education and testing, we are prepared to contribute in hosting the National Games in Hong Kong in November and December later this year. Recruitment and training of additional anti-doping officers and volunteers were underway and we are confident to enable the hosting of the National Games in Hong Kong a major success.

Looking forward to your continuous support in fulfilling our mission to maintain clean sport in the territory in the years ahead.

過去一年充滿挑戰，幸好在董事局成員、各專責小組委員、同事們和文化體育及旅遊局職員的共同努力和支持下，一切難題都能迎刃而解。

我們在兩年前正式開始獨立運作，自此學習依靠董事局和專責小組委員的專業知識和視野踏步前行。在此特別感謝執行委員謝德富醫生和楊世模博士的真知灼見和默默支持，令會務得以順利及暢順地運作。

在此歡迎何雁玲女士由2025年4月1日起接替鄧德光先生擔任辦事處主管。憑藉我們在運動禁藥管制教育和檢測方面多年累積的寶貴經驗，加上我們正積極安排和訓練高質素的藥檢主任及義工團隊，因此我們非常有信心在年尾舉行的全運會賽事竭盡所能作出適當的貢獻，令這項盛事能夠圓滿舉行。

最後，期待各界人士繼續同心協力，支持我們維持純潔體育的使命，謝謝！

CORPORATE PROFILE

公司背景



董事局成員及專責小組

LIST OF BOARD MEMBERS AND 4 PANELS

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	湯偉倫先生
	Mr. Tony K. L. YUE	余國樑先生
	Dr. Julian W. CHANG	張維醫生
	Dr. Stephen S. M. WONG	黃守明醫生
	Dr. Anne M. C. LO	羅銘初博士
	Prof. Patrick S. H. YUNG	容樹恒教授
	Dr. Raymond C. H. SO	蘇志雄博士
	Mr. Taylor Y. HUI	許揚先生

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

Doping Control Panel 運動禁藥管制專責小組

Chairperson 主席	Dr. TSE Tak Fu	謝德富醫生	Dr. Simon S. M. YEUNG	楊世模博士
Vice-Chairperson 副主席	Dr. Christopher K. W. LAI	賴奇偉醫生	Dr. CHIEN Ping	錢平醫生
Members 委員	Dr. James J. LAM	林國基醫生	Mr. Franco B. O. KUAN	關百安先生
	Dr. David H. F. CHENG	鄭雄暉醫生	Dr. Kevin K. M. YUE	余堅文博士
	Prof. Frank H. K. FU	傅浩堅教授	Prof. Frank H. K. FU	傅浩堅教授

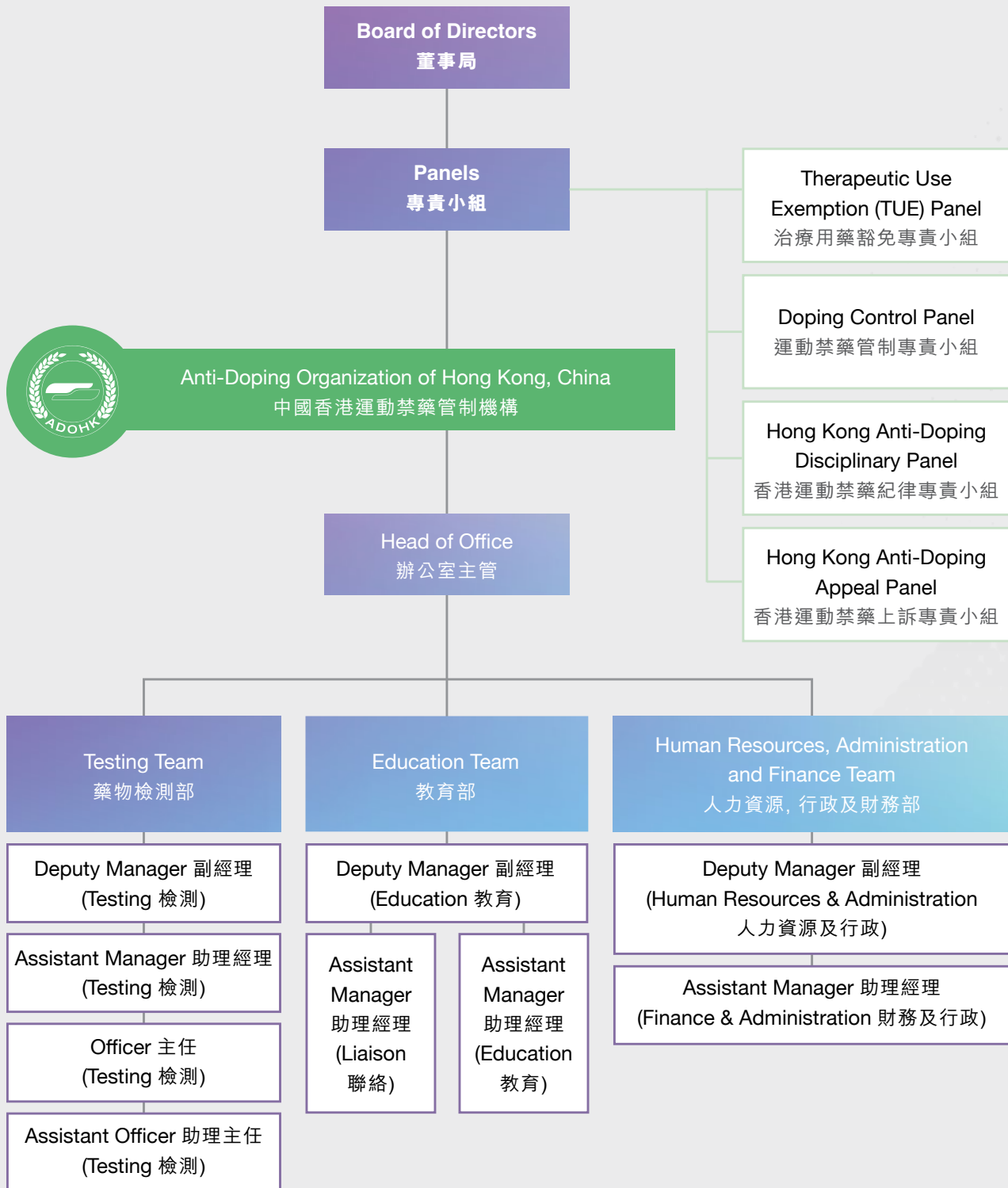
Hong Kong Anti-Doping Disciplinary Panel 香港運動禁藥紀律專責小組

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

Chairperson 主席	Mr. Anthony ROGERS	羅傑志先生	Mr. Symon Y. W. WONG	黃汝榮先生
Vice-Chairperson 副主席	Ms. Emba W. M. LEUNG	梁緩雯女士	Mr. Patrick C. Y. WONG	黃仲賢先生
	Mr. Rudy S. F. CHUNG	鍾聲福先生	Mr. MA Ching Nam	馬清楠先生
Members 委員	Mr. Matthew Y. S. WONG	黃顯舜先生	Dr. HO Hok Ming	賀鶴鳴醫生
	Dr. IP Wing Yuk	葉永玉醫生	Dr. Jimmy C. H. WONG	王賜豪醫生
	Dr. Malina M. L. NGAI	倪文玲博士	Dr. LEE Lai Shan	李麗珊博士
	Dr. CHAN Kwok Ki	陳國基醫生	Mr. Kenny K. W. CHOW	周冠華先生
	Mr. CHEUNG Wai Leung	張偉良先生	Ms. Amy L. C. CHAN	陳念慈女士
	Ms. Elizabeth L. YANG	楊靈女士	Ms. Sylvia W. Y. SIU	蕭詠儀女士
			Dr. Michael K. Y. HSIN	辛光耀醫生

ORGANIZATION STRUCTURE OF ADOHK

公司架構



公司事務

CORPORATE INVOLVEMENT



EDUCATION 運動禁藥管制教育工作

KEY STATISTICS 教育統計數字

Anti-Doping Education Talks 運動禁藥管制講座

	No. of Attendee 人數	No. of Session 場次
Athletes and Athlete Support Personnel 運動員及運動支援人員	1,006	12
Institutions 大專院校	240	4
Secondary Schools 中學	1,086	10
Multi-sports Games 大型綜合運動會	268	7
Totals 總數	2,600	33

Outreach Programmes 外展活動

No. of Attendees
人數 **2,424**
No. of Sessions
場次 **10**

Publications 刊物種類

Publications 刊物種類

29

Website 官方網站

No. of views 瀏覽次數

110,872

TESTING 運動禁藥檢測

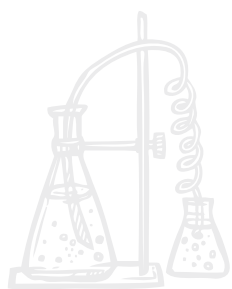
TOTAL SAMPLES COLLECTED 樣本收集總數

ADOHK Testing Programme
本機構檢測計劃

480

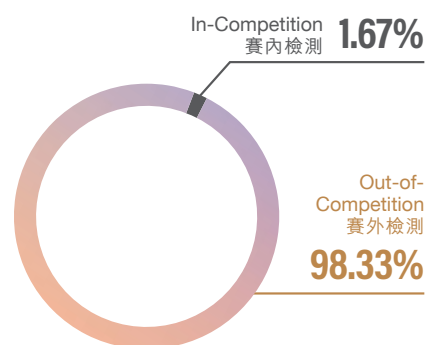
Paid Doping Control Services
收費檢測服務

188



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	454	18	472
In-Competition 賽內檢測	8	0	8
Totals 總數	462	18	480



Samples collected in Hong Kong and Overseas 於香港及海外收集的樣本數目

Hong Kong
香港

443 +

Overseas
海外

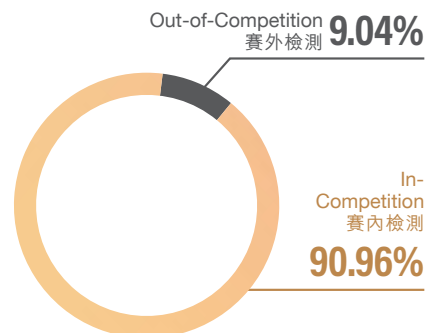
37 = Totals
總數

480



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	17	0	17
In-Competition 賽內檢測	170	1	171
Totals 總數	187	1	188



Number of Testing Pools Athletes

(as at 31 March 2025)

藥檢名單運動員數目

(截至2025年3月31日)

Registered Testing Pool
註冊藥檢名單

15

Elite Testing Pool
精英藥檢名單

356

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) 治療用藥豁免

Number of
Application
申請數目

10

Approved
批核數目

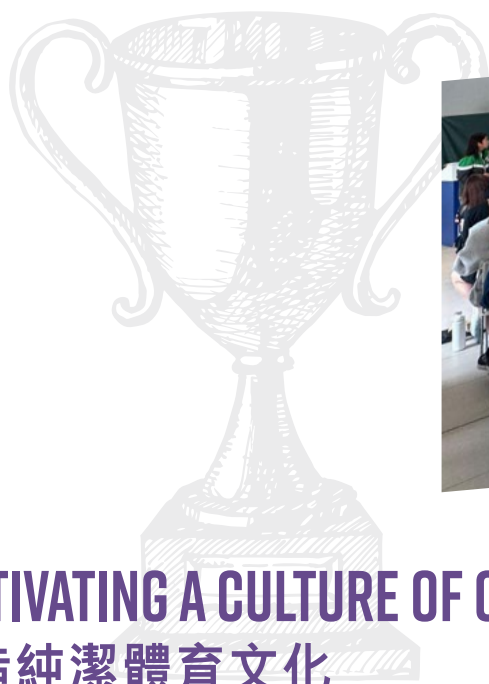
10

Rejected
拒絕數目

0

EDUCATION

運動禁藥管制教育活動



CULTIVATING A CULTURE OF CLEAN SPORT

締造純潔體育文化

Anti-Doping Organization of Hong Kong, China (ADOHK) regards education as the cornerstone of preserving sports integrity and the key to preventing doping. Our education-driven prevention strategy delivers comprehensive programs tailored for athletes, coaches, support personnel, medical professionals, and the broader sports community.

Through customized talks, lectures, seminars, pre-games briefings, workshops, and outreach initiatives, ADOHK equips stakeholders with a thorough understanding of anti-doping regulations, highlights the importance of compliance, and provides guidance to avoid unintentional doping violations.

At sporting events, ADOHK conducts interactive outreach activities to engage the public and sports enthusiasts, promoting fair play and deepening awareness of anti-doping regulations. Additionally, ADOHK offers practical tools, tips, and resources to empower stakeholders to actively uphold clean sport and advance fair competition.

中國香港運動禁藥管制機構 (ADOHK) 視教育為維護體育道德之基礎及預防運動禁藥之關鍵。以教育為核心的預防策略，為運動員、教練、運動支援人員、醫護人員及體育界人士設計全方位教育計劃。

透過訂制講座、研討會、賽前簡報會、工作坊及外展活動，我們致力讓持份者深入掌握運動禁藥管制規條，強調遵從相關規範的重要性，以及避免他們誤用運動禁藥等。

ADOHK亦藉體育賽事舉辦互動外展活動接觸公眾及體育愛好者，普及公平競賽理念並深化大眾對運動禁藥管制規條的理解。ADOHK亦會提供實用工具、提示及相關資訊，令持份者積極維護純潔體育，促進公平競賽。

ANT-DOPING TALKS & WORKSHOPS FOR ATHLETES & ATHLETE SUPPORT PERSONNEL (FACE-TO-FACE & ONLINE)

提供運動禁藥管制講座及工作坊給運動員及支援人員 (面授和線上)

To support National Sports Associations and sports organizations, we deliver customized anti-doping talks and workshops for athletes and support personnel across various sports. These initiatives aim to deepen understanding of anti-doping regulations, prevent unintentional doping, and prepare participants for doping control processes.

Through engaging, sport-specific sessions incorporating case studies, practical scenarios, and updated WADA guidelines, we foster compliance and awareness. Offered in both virtual and in-person formats, with bilingual resources, these programs ensure accessibility and relevance for diverse audiences.

本機構為支援各體育總會及體育組織其下不同體育項目的運動員及運動支援人員，我們提供量身定制的運動禁藥管制講座和工作坊。這些活動旨在加深他們對運動禁藥管制規條的理解，防止誤用運動禁藥，並協助他們為運動禁藥管制檢測流程做好準備。

我們透過分享及分析案例、模擬情景，並結合世界運動禁藥機構的最新指引進行，提升大家對運動禁藥管制的意識。這些活動以虛擬和實體兩種形式，並配備雙語，以確保不同背景的運動員及運動支援人員都能得到相關資訊。

No. of Sports
運動項目

11



Athletics 田徑
Equestrian 馬術
Football 足球
Golf 高爾夫球
Gymnastics 體操
Muaythai 泰拳

Para Sports 殘疾人運動
Rugby 欖球
Skating 滑冰
Triathlon 三項鐵人
Windsurfing 滑浪風帆

No. of Attendees
人數

1,006

Athletes 運動員 517
Athlete Support Personnel 運動支援人員 489

No. of Sessions
場次

12



EDUCATION

運動禁藥管制教育活動

PRE-GAMES ANTI-DOPING BRIEFING 賽前運動禁藥管制簡報會

ADOHK offers customized Pre-Games briefing sessions specifically designed for athletes and athlete support personnel who are set to take part in competitions. Leveraging the anti-doping guidelines of each respective event, we ensure that all participants receive the most up-to-date anti-doping information. Our sessions also equip them with practical tools and strategies to prevent inadvertent doping. Additionally, we highlight key areas of concern regarding doping, enabling them to stay vigilant and compliant throughout the competition process.

本機構為參與賽事的運動員及運動員支援人員提供度身定制的賽前簡報會。我們根據各項賽事的運動禁藥管制指引，確保所有參與者獲得最新的運動禁藥管制資訊。簡報會亦會為他們提供實用工具及策略，協助他們積極避免誤墮運動禁藥陷阱。此外，我們亦會提醒他們需要留意及準備的重點，讓他們在整個比賽過程中保持警惕並嚴格遵守運動禁藥管制規條。

No. of Attendees
人數

268

No. of Sessions
場次

7



Multi-Sports Games 大型綜合運動會

Paris 2024 Olympic Games
2024 年巴黎奧運會

Paris 2024 Paralympic Games
巴黎2024殘疾人奧運會

The 12th National Traditional Games of Ethnic Minorities
of the People's Republic of China 第十二屆少數民族傳統體育運動會

The Harbin 2025 Asian Winter Games (ADEL) (NSAs support personnel)
哈爾濱2025亞洲冬季運動會(ADEL) (體育總會支援人員)

2024 World Abilitysport Youth Games
2024 世界展能青年運動會

Harbin 2025 Asian Winter Games
哈爾濱2025亞洲冬季運動會

The 15th National Games and The 12th National Games for Persons with
Disabilities & The 9th National Special Olympic Games
第十五屆全國運動會及全國第十二屆殘疾人運動會暨第九屆特殊奧林匹克運動會



ANTI-DOPING TALK FOR HIGHER EDUCATION INSTITUTIONS & SECONDARY SCHOOLS

運動禁藥管制講座 (高等教育院校及中學)

ADOHK conducts anti-doping seminars specifically designed for secondary school and higher education students. These sessions are customized to instill in young learners the essence of sportsmanship and the critical importance of maintaining the integrity of athletic competitions. Through these talks, students gain comprehensive knowledge about anti-doping regulations, develop a deeper appreciation for sports values, and adopt a positive mindset towards fair play. Given that some secondary school students study Physical Education as part of their Hong Kong Diploma of Secondary Education Examination (DSE) curriculum, and many higher education students (pursuing Degree and Master programmes) major in sports-related fields such as sports science, sports therapy or sports medicine, our seminars serve a dual purpose. Not only do they enhance students' understanding of anti-doping principles, but they also equip them with valuable insights that will prove beneficial in their future professional endeavors.

本機構為中學及高等教育院校舉辦運動禁藥管制講座，這些講座專為年輕學生而設。內容旨在向學生灌輸體育精神的核心，以及維護運動競賽的公正性。透過講座，學生能全面了解運動禁藥管制的規範，深化對體育價值的認同，並培養公平競賽的積極心態。

由於部分中學生在香港中學文憑考試課程中修讀體育科同時亦有不少大專學生（學士及碩士程度）主修運動科學、運動治療或運動醫學等相關領域，令我們的講座具有雙重意義。講座不僅強化學生對運動禁藥管制原則的認知，更為他們提供寶貴知識，有助於其未來的專業發展。

No. of Attendees
人數

1,326

No. of Sessions
場次

14



No. of
Attendees
人數

No. of
Sessions
場次

Secondary
schools
中學

1,086

10

Higher Education
Institutions
大專院校

240

4



EDUCATION

運動禁藥管制教育活動

OUTREACH 外展活動



Anti-doping outreach programs have been implemented with a focus that extends beyond elite athletes and athlete support personnel. These initiatives are designed to engage the general public and sports enthusiasts through interactive games and booth activities, effectively communicating anti-doping messages. By fostering participation in these events, we aim to enhance public understanding of anti-doping regulations and promote a stronger appreciation for fair play and clean sport principles.

No. of Attendees
人數

2,424

No. of Sessions
場次

10

運動禁藥管制外展活動在不同體育活動中舉辦，目標對象不僅涵蓋精英運動員及運動員支援人員，亦透過遊戲活動與大眾及體育愛好者進行互動。我們從中向他們傳達運動禁藥管制訊息，並提升他們對公平競賽及純潔體育的觀念。



Outreach replace Competition 外展活動

Hong Kong Sports Institute Outreach 香港體育學院外展活動

CUHK SMART Fest Outreach 中大運動醫學日外展活動

2024 World Lacrosse Women's U20 Championship Outreach

2024世界棍網球女子U20錦標賽外展活動

The 15th National Games and The 12th National Games for Persons with Disabilities & The 9th National Special Olympic Games ADEL Support Outreach
第十五屆全國運動會及全國第十二屆殘疾人運動會暨第九屆特殊奧林匹克運動會 ADEL支援外展活動

Athletes Forum 2025 運動員工作坊 2025



MEDIA INTERVIEW 媒體訪問

Prof. Frank FU, Chairman of ADOHK, was invited by the Hong Kong China Bodybuilding Association to participate in an interview on RTHK's Community Involvement Broadcasting Service (CIBS) program "30 Minutes of Fitness Talk". Prof. FU shared a wealth of information about anti-doping regulations in sports and key points that athletes need to pay attention to.

主席傅浩堅教授應中國香港健美總會邀請，參與香港電台社區參與廣播服務(CIBS)節目《「健」談半小時》訪問。傅教授在節目中分享許多有關運動禁藥管制的資訊，以及運動員需要留意的要點。



ATHLETES ENGAGEMENT SESSION 為運動員提供專屬諮詢服務

No. of Sessions
場次

4



PUBLICATIONS 刊物種類



Pamphlets
小冊子

11

Infographics
資訊圖表

12

Prohibited List
禁用清單

1

Pre-Games Pamphlet 賽前小冊子
Paris 2024 Olympic Games 2024
2024年巴黎奧運會

NEWSLETTER 專題通訊



No. of Issues
期數

4

No. of Articles
主題

16

No. of Printings
印刷數量

4,000

SOCIAL MEDIA 社交媒體



No. of Total Social Media Followers
社交媒體追蹤者人數

+5,400

No. of Posts
貼文數量

124

No. of Views on ADOHK Website
ADOHK官方網站瀏覽次數

110,872

TESTING 運動禁藥檢測

ADOHK TESTING PROGRAMME 本機構檢測計劃

During 2024 – 2025, ADOHK upheld its rigorous testing programme for athletes within the ADOHK Testing Pools as well as those representing Hong Kong, China in international competitions and major sport events, aiming to maintain a doping-free environment in Hong Kong and safeguard clean athletes.

Below are some key testing statistics:



Samples Collected
樣本收集數目

480

Missions Conducted
檢測任務數目

516

Sports Involved
涉及的運動項目

37

Athletes Tested
接受檢測的運動員數目

377

Samples Collected 樣本收集數目

	Urine 尿液	Blood 血液	Totals 總數
Out-of-Competition 賽外檢測	454	18	472
In-Competition 賽內檢測	8	0	8
Totals 總數	462	18	480

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

443

Samples Collected
Overseas
於海外收集的樣本數目

37



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
Archery 射箭	1	0	1	Para-Table Tennis 殘疾人乒乓球	9	0	9
Athletics 田徑	17	4	21	Powerlifting 舉重	5	0	5
Badminton 羽毛球	37	0	37	Rowing 划艇	19	0	19
Billiards Sports 桌球	18	0	18	Rugby 欖球	45	0	45
Boccia 硬地滾球	11	0	11	Sailing 帆船	7	0	7
Bodybuilding 健美	10	4	14	Shooting 射擊	1	0	1
Bowling 保齡球	6	0	6	Skating 滑冰	5	0	5
Contract Bridge 橋牌	7	0	7	Skiing 滑雪	1	0	1
Curling 冰壺	1	0	1	Sport Climbing 運動攀登	1	0	1
Cycling 單車	27	0	27	Squash 壁球	23	0	23
Equestrian 馬術	5	0	5	Swimming 游泳	33	0	33
Fencing 劍擊	44	0	44	Table Tennis 乒乓球	32	0	32
Football 足球	18	0	18	Taekwondo 跆拳道	5	0	5
Golf 高爾夫球	5	0	5	Tennis 網球	5	0	5
Gymnastics 體操	5	0	5	Triathlon 三項鐵人	15	0	15
Ice Hockey 冰球	2	0	2	Wheelchair Fencing 輪椅劍擊	7	0	7
Judo 柔道	1	0	1	Windsurfing 滑浪風帆	3	0	3
Karate 空手道	21	0	21	Wushu 武術	16	0	16
Para-Badminton 殘疾人羽毛球	4	0	4				

TESTING

運動禁藥檢測

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	17	0	17
In-Competition 賽內檢測	170	1	171
Totals 總數	187	1	188



NUMBER OF TESTING POOLS ATHLETES

(as at 31 March 2025)

藥檢名單運動員數目

(截至2025年3月31日)

Registered Testing Pool
註冊藥檢名單

15

Elite Testing Pool
精英藥檢名單

356



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) 治療用藥豁免

Number of
Application
申請數目

10

Approved
批核數目

10

Rejected
拒絕數目

0

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

In 2024 – 2025, ADOHK expanded its team of Doping Control Officers (DCOs) to 27 to carry out doping tests throughout Hong Kong. To uphold the highest standards in doping control, the DCOs participated in the DCO Recertification Exam & Annual Training to review their performance, and receive important reminders and updates on doping control procedures. It was mandatory for the DCOs to pass the examination for their recertification and continuation for another term.

在2024-2025年間，本機構將運動禁藥管制主任(DCO)團隊擴充至27人，以在全港執行運動禁藥檢測工作。為了維持最高的檢測標準，DCO參加了覆核考試及年度培訓，回顧工作表現，並獲得有關檢測程序的重要提醒和最新資訊。此外，他們亦通過了考試獲得再次認證並繼續任職。



OVERSEAS VISITS 海外運動禁藥管制交流活動

THE 4TH CHINADA INTERNATIONAL ANTI-DOPING SYMPOSIUM

第四屆國際反興奮劑工作專業研討會



4 -7 November 2024
2024年11月4日至7日

Guangzhou, China
廣州，中國

ADOHK Representatives 本機構代表
Mr. Tony YUE, BBS, MH, JP, Board of Director
Ms. Karen MAK, Deputy Manager (Education)
余國樑先生 BBS, MH, JP, 董事
麥嘉欣小姐 (副經理(教育))



ADOHK's Board of Director, Mr. Tony YUE and Deputy Manager (Education), Ms. Karen MAK, participated in the November 2024 symposium in Guangdong, co-hosted by WADA, ITA and CHINADA. Focused on "Education – The Future of Anti-Doping," the event brought together 114 experts to discuss rebalancing anti-doping systems toward education, using tools like AI for engagement, and pre-event athlete education. WADA highlighted the 2027 International Standard for Education updates, while CHINADA showcased its "prevention-first" model, including the Guangdong Education Base's interactive exhibits. Global delegates shared regional strategies, emphasizing youth and major-event outreach. The symposium reinforced education's role in minimizing inadvertent violations and strengthened ADOHK's insights for innovative, collaborative anti-doping initiatives.

本機構派出余國樑先生(董事)及麥嘉欣小姐(副經理(教育))於2024年11月參加在廣東由中國反興奮劑中心舉辦的第四屆國際反興奮劑工作專業研討會。研討會由世界運動禁藥機構(WADA)、國際檢測機構(ITA)及中國反興奮劑中心(CHINADA)共同主辦，以「教育 — 反興奮劑的未來」為主題，匯聚114名全球專家，探討反興奮劑體系的教育傾斜策略，包括運用人工智能等工具提升參與度、賽前運動員教育等議題。研討會中亦介紹了世界運動禁藥機構將在2027年更新的《教育國際標準》內容。同時展示了廣東省反興奮劑教育基地的互動展覽。來自全球的代表分享了各地策略，強調青年及大型賽事教育推廣的重要性。研討會強化了教育在運動禁藥管制中的作用，並為ADOHK提供創新及協作啟發。



INTERNATIONAL ANTI-DOPING SEMINAR IN ASIA & OCEANIA 2024

亞洲及大洋洲 國際運動禁藥管制研討會



10 – 11 December 2024
2024年12月10至11日



Tokyo, Japan
日本東京



ADOHK Representative 本機構代表
Ms. Michelle TAO, Deputy Manager (Testing)
杜文懿小姐 (副經理(檢測))



The seminar, titled “Empowering the Clean Sport Community: Sharing Practical Insights and Fostering Collaboration”, attracted more than 100 participants from over 30 National Anti-Doping Organizations (NADOs) in Asia and Oceania. The seminar successfully facilitated knowledge sharing among various stakeholders in the anti-doping community, emphasizing collaboration and athlete engagement as critical components for effective anti-doping measures. The seminar set a constructive tone for future initiatives leading up to the implementation of the new Code and IS in 2027.

以「提升純潔體育社群能力：分享實用見解與促進合作關係」為主題的研討會吸引了來自亞洲及大洋洲超過30個運動禁藥管制組織的100多名參加者。研討會成功促進了各運動禁藥管制組織持分者之間的知識交流，強調合作與運動員的積極參與是推動有效運動禁藥管制措施的關鍵要素。此次研討會亦為將於2027年實施的新世界運動禁藥法規和國際標準的倡議奠定了建設性的基礎。

OVERSEAS VISITS 海外運動禁藥管制交流活動

INSTITUTE OF NATIONAL ANTI-DOPING ORGANIZATIONS (INADO) WORKSHOP AND WORLD ANTI-DOPING AGENCY (WADA)

運動禁藥管制組織協會 (iNADO) 工作坊及世界運動禁藥機構 (WADA) 週年會議



17 – 19 March 2025
2025年3月17日至19日



Lausanne, Switzerland
瑞士洛桑



ADOHK Representative 本機構代表
Ms. Mina NGAI, Assistant Manager (Liaison)
魏詩衡小姐 (助理經理 (聯絡))

Ms. Mina NGAI, Assistant Manager (Liaison), representing the Anti-Doping Organization of Hong Kong, China (ADOHK), attended Institute of National Anti-Doping Organizations (iNADO) Workshop and World Anti-Doping Agency (WADA) Symposium 2025 on 17 – 19 March in Lausanne, Switzerland.

The iNADO Workshop, held on 17 March under the theme “Unlock the Future of Anti-Doping: Exploring Innovation, Collaboration, and Best Practices” attracted approximately 200 participants from National and Regional Anti-Doping Organizations (NADOs & RADOs), promoting innovative solutions and stakeholder collaboration through presentations and discussions. The WADA Annual Symposium, held on 18 – 19 March, drew nearly 1,000 participants, including representatives from athletes and anti-doping organizations, focusing on the 2027 Anti-Doping Code updates, challenges in Anti-Doping and contamination issues. WADA President Witold Bańka emphasized unity and collaboration in combating doping.





魏 詩衡小姐(助理經理(聯絡))代表機構，於2025年3月17日至19日在瑞士洛桑參加了地區運動禁藥管制組織協會(iNADO)工作坊及世界運動禁藥機構(WADA)週年會議。3月17日舉行的iNADO工作坊以「開啟運動禁藥管制的未來: 探索創新、合作與最佳實踐」為主題，吸引約200名來自不同國家及地區運動禁藥管制機構的代表，透過簡報會及討論環節，互相分享及交流創新解決方案及促進持份者之間的合作。於3月18至19日舉行的WADA週年會議吸引近1,000名運動員及運動禁藥管制機構的代表參加。是次會議主題為「攜手邁向新世界」，議題探討有關2027運動禁藥法規的更新、運動禁藥機構面對的挑戰及受運動禁藥污染的問題，另外WADA主席Witold Bańka亦強調建立組織間的聯繫及合作，共同對抗運動禁藥的重要性。





REPORTS & 財務報告

FINANCIAL STATEMENT

Reports and Financial Statements

Anti-Doping Organization of Hong Kong, China
中國香港運動禁藥管制機構
(Incorporated in Hong Kong with limited liability
by guarantee)

Year ended 31 March 2025

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

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Report of the Board of Directors

Year ended 31 March 2025

The directors submit herewith the annual report together with the audited financial statements of Anti-Doping Organization of Hong Kong, China (“ADOHK”, the “Organization”) for the year ended 31 March 2025.

Principal activities

The principal activities of the Organization are to provide anti-doping testing programmes and education services through anti-doping talks, workshops and outreach programmes so as to disseminate useful anti-doping information to athletes.

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 the 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 2025 and the state of the Organization’s affairs as at that date are set out in the financial statements.

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\$1,573,707 (2024: HK\$2,781,847) has been transferred to the reserves.

Reserves

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

Report of the Board of Directors (Continued)

Year ended 31 March 2025

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 Raymond	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 year or at any time during the year ended 31 March 2025.

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.

Report of the Board of Directors (Continued)

Year ended 31 March 2025

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



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

Opinion

We have audited the financial statements of Anti-Doping Organization of Hong Kong, China 中國香港運動禁藥管制機構 (the "Organization"), which comprise the statement of financial position as at 31 March 2025, the statement of income and expenditure, the statement of changes in reserves and the statement of cash flows for the year then ended and notes, comprising material accounting policy information and other explanatory information.

In our opinion, the financial statements give a true and fair view of the financial position of the Organization as at 31 March 2025, and of its financial performance and its cash flows for the year then ended 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 ("HKSAs") 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
中國香港運動禁藥管制機構
(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 HKSAs 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 HKSAs, 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
中國香港運動禁藥管制機構
(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: *(Continued)*

- 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

Statement of Income and Expenditure

Year ended 31 March 2025

		2025	2024
	Note	HK\$	HK\$
Income			
Subvention income	3	10,890,000	11,000,000
Drug test services income	3	980,390	1,104,031
Other income	4	178,933	96,043
Expenditure			
Staff costs	5(b)	(6,236,644)	(5,119,621)
Direct operating expenses		(2,734,362)	(2,708,590)
General and administrative expenses		(1,486,795)	(1,535,127)
Surplus from operations	5	1,591,522	2,836,736
Finance costs	5(a)	(17,815)	(54,889)
Surplus before taxation		1,573,707	2,781,847
Income tax	6(a)	-	-
Surplus for the year		1,573,707	2,781,847
Less: Transfer amounts to Designated Fund	13(b)	(1,560,247)	(2,750,000)
		<u>13,460</u>	<u>31,847</u>

Statement of Financial Position

At 31 March 2025

	Note	2025	2024
		HK\$	HK\$
Non-current assets			
Property, plant and equipments	8	<u>1,402,222</u>	<u>719,019</u>
Current assets			
Receivables, deposits and prepayments	9	278,292	408,072
Cash at bank	10(a)	<u>9,217,676</u>	<u>8,116,935</u>
		<u>9,495,968</u>	<u>8,525,007</u>
Current liabilities			
Accrued expenses	11	(2,141,096)	(1,100,824)
Lease liabilities	12	(<u>664,710</u>)	(<u>738,983</u>)
		(<u>2,805,806</u>)	(<u>1,839,807</u>)
Net current assets		<u>6,690,162</u>	<u>6,685,200</u>
Non-current liabilities			
Lease liabilities	12	(<u>702,205</u>)	-
Net assets		<u>7,390,179</u>	<u>7,404,219</u>
Reserves			
Reserved funds	13	7,354,872	7,382,372
Accumulated surplus		<u>35,307</u>	<u>21,847</u>
		<u>7,390,179</u>	<u>7,404,219</u>

Statement of Changes in Reserves

Year ended 31 March 2025

	Reserve fund – One off allocation (Note 13(a)) HK\$	Reserve fund – Designated (Note 13(b)) HK\$	Accumulated surplus HK\$	Total HK\$
Balance at 1 April 2023	-	-	(10,000)	(10,000)
Changes in reserves for the period:				
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 and 1 April 2024	4,632,372	2,750,000	21,847	7,404,219
Utilisation of fund following the 2024-2025 annual salary increment	-	(90,351)	-	(90,351)
Refund to HKSAR Government	-	-	-	-
- Year 2023-2024	(	41,811	(	41,811
- Year 2024-2025	(	1,455,585	(	1,455,585
Reallocation of subvention fund	-	1,560,247	(1,560,247)	-
Surplus for the year	-	-	1,573,707	1,573,707
Balance at 31 March 2025	4,632,372	2,722,500	35,307	7,390,179

Statement of Cash Flows

Year ended 31 March 2025

	Note	2025 HK\$	2024 HK\$
Cash flow from operating activities			
Surplus before taxation		1,573,707	2,781,847
Adjustments for:			
Bank interest income	4	(87,582)	(95,043)
One-off allocation income	4	(90,351)	-
Finance costs	5(a)	17,017	52,174
Depreciation	8	<u>711,742</u>	<u>705,817</u>
Operating surplus before working capital changes		2,124,533	3,444,795
Decrease/ (increase) in receivables, deposits and prepayments		129,780	(408,072)
Increase in payables and accruals		<u>1,040,272</u>	<u>1,090,824</u>
Cash generated from operations		3,294,585	4,127,547
Cash flows from investing activities			
Payment for purchase of property, plant and equipment	8	(28,030)	(18,027)
Bank interest received	4	<u>87,582</u>	<u>95,043</u>
Net cash generated from investing activities		<u>59,552</u>	<u>77,016</u>
Cash flows from financing activities			
Allocation of funds from Sports Federation & Olympic Committee of Hong Kong, China	13	-	4,632,372
Refund of unspent subvention income to Culture, Sports and Tourism Bureau	(a)&(b)	(1,497,396)	-
Capital element of lease rentals paid	10(b)	(738,983)	(667,826)
Interest element of lease rentals paid	10(b)	<u>(17,017)</u>	<u>(52,174)</u>
Net cash (used in)/ generated from financing activities		<u>(2,253,396)</u>	<u>3,912,372</u>
Net increase in cash and cash equivalents		1,100,741	8,116,935
Cash and cash equivalents at the beginning of the year		<u>8,116,935</u>	<u>-</u>
Cash and cash equivalents at the end of the year	10(a)	<u><u>9,217,676</u></u>	<u><u>8,116,935</u></u>

Notes to the Financial Statements

Year ended 31 March 2025

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 are disclosed below.

(i) New and Amended HKFRSs

The HKICPA has issued the following 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 1, *Presentation of financial statements: Classification of liabilities as current or non-current* ("2020 amendments") and amendments to HKAS 1, *Presentation of financial statements: Non-current liabilities with covenants* ("2022 amendments")
- Amendments to HKFRS 16, *Leases: Lease liability in a sale and leaseback*
- Amendments to HKAS 7, *Statement of cash flows* and HKFRS 7, *Financial Instruments: Disclosures: Supplier finance arrangements*

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.

Notes to the Financial Statements (Continued)

Year ended 31 March 2025

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(d)(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.

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.

Notes to the Financial Statements (Continued)

Year ended 31 March 2025

2. Material accounting policies (Continued)

(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.

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.

Notes to the Financial Statements (Continued)

Year ended 31 March 2025

2. Material accounting policies (Continued)

(d) Leased assets (Continued)

(i) As a lessee (continued)

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.

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.

(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.

Notes to the Financial Statements (Continued)

Year ended 31 March 2025

2. Material accounting policies (Continued)

(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.

(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.

Notes to the Financial Statements (Continued)

Year ended 31 March 2025

2. Material accounting policies (Continued)

(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.

(k) Related parties

- (I) A person, or a close member of that person's family, is related to the Organization if that person:
 - (i) has control or joint control over the Organization;
 - (ii) has significant influence over the Organization; or
 - (iii) is a member of the key management personnel of the Organization.
- (II) An entity is related to the Organization if any of the following conditions applies:
 - (i) 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).
 - (ii) 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).
 - (iii) Both entities are joint ventures of the same third party.
 - (iv) One entity is a joint venture of a third entity and the other entity is an associate of the third party.
 - (v) The entity is a post-employment benefit plan for the benefit of employees of either the Organization or an entity related to the Organization.
 - (vi) The entity is controlled or jointly controlled by a person identified in (a).

Notes to the Financial Statements (Continued)

Year ended 31 March 2025

2. Material accounting policies (Continued)

(k) Related parties (Continued)

(II) An entity is related to the Organization if any of the following conditions applies: (continued)

(vii) 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).

(viii) The entity, or any member of a group of which it is a part, provides key management personnel services to the Organization.

Close members of the family of a person are those family members who may be expected to influence, or be influenced by, that person in their dealings with the entity.

3. Income

	2025 HK\$	2024 HK\$
Subvention income from Hong Kong SAR Government	10,890,000	11,000,000
Drug Test Services Income	980,390	1,104,031
	<u>11,870,390</u>	<u>12,104,031</u>

4. Other income

	2025 HK\$	2024 HK\$
Bank interest income	87,582	95,043
Reserved fund income	90,351	-
Sundry income	1,000	1,000
	<u>178,933</u>	<u>96,043</u>

5. Surplus before taxation

Surplus before taxation has been arrived at after charging:

	2025 HK\$	2024 HK\$
(a) Finance costs		
Interest on lease liabilities (Note 10(b))	17,017	52,174
Bank charges	798	2,715
	<u>17,815</u>	<u>54,889</u>

Notes to the Financial Statements (Continued)

Year ended 31 March 2025

5. Surplus before taxation

Surplus before taxation has been arrived at after charging:

	2025 HK\$	2024 HK\$
(b) Staff costs (excluding directors' remuneration)		
Salaries, wages and other benefits	5,906,451	4,820,876
Contributions to defined contribution retirement plan	330,193	298,745
	<u>6,236,644</u>	<u>5,119,621</u>
(c) Other items		
Auditor's remuneration	30,000	28,000
Depreciation (Note 8)		
- Owned property, plant and equipment	8,338	2,412
- Right-of-use assets	703,404	703,405
	<u>711,742</u>	<u>705,817</u>

6. Income tax

(a) No provision for Hong Kong Profits Tax has been made as the Organization did not earn any profits chargeable to Hong Kong Profits Tax during the year ended 31 March 2025 and 31 March 2024.

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

	2025 HK\$	2024 HK\$
Surplus before taxation	<u>1,573,707</u>	<u>2,781,847</u>
Notional tax on loss before taxation, calculated at the statutory profits tax rate of 16.5% (2024: 16.5%)	259,662	459,005
Tax effect of non-deductible expenses	1,220,356	1,032,482
Tax effect of non-taxable income	(1,826,209)	(1,830,682)
Tax effect of temporary differences not recognised	113,597	114,061
Tax effect of unused tax losses not recognised	<u>232,594</u>	<u>225,134</u>
Income tax	<u>-</u>	<u>-</u>

7. Directors' remuneration

The Organization did not pay any remuneration to any of the directors for the years ended 31 March 2025 and 31 March 2024.

Notes to the Financial Statements (Continued)

Year ended 31 March 2025

8. Property, plant and equipment

	Properties leased for own use carried at cost	Furniture and fixtures	Office equipment	Computer equipment	Total
	HK\$	HK\$	HK\$	HK\$	HK\$
Cost					
At 1 April 2023	-	-	-	-	-
Additions	1,406,809	2,097	8,800	7,130	1,424,836
At 31 March 2024 and 1 April 2024	1,406,809	2,097	8,800	7,130	1,424,836
Additions	1,366,915	-	17,030	11,000	1,394,945
At 31 March 2025	2,773,724	2,097	25,830	18,130	2,819,781
Accumulated depreciation					
At 1 April 2023	-	-	-	-	-
Charge for the year	703,405	157	472	1,783	705,817
At 31 March 2024 and 1 April 2024	703,405	157	472	1,783	705,817
Charge for the year	703,404	210	3,613	4,515	711,742
At 31 March 2025	1,406,809	367	4,085	6,298	1,417,559
Carrying amounts					
At 31 March 2025	1,366,915	1,730	21,745	11,832	1,402,222
At 31 March 2024	703,404	1,940	8,328	5,347	719,109

Notes to the Financial Statements (Continued)

Year ended 31 March 2025

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	2025 HK\$	2024 HK\$
Properties leased for own use, carried at depreciated cost	(i)	1,366,915	703,404

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

	2025 HK\$	2024 HK\$
Depreciation charge of right-of-use assets:-		
Properties leased for own use, carried at depreciated cost	703,404	703,405
Interest on lease liabilities (note 5(a))	17,017	52,174

During the year, additions to right-of-use asset were HK\$1,366,915 (2024: HK\$1,406,809). These amounts were primarily related to the capitalized lease payments payable under the renewed office lease agreement entered by the Organization in December 2024.

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.

9. Receivables, deposits and prepayments

	2025 HK\$	2024 HK\$
Receivables	1,489	280,464
Deposits	120,000	120,000
Prepayments	156,803	7,608
	<u>278,292</u>	<u>408,072</u>

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

Notes to the Financial Statements (Continued)

Year ended 31 March 2025

10. Cash and cash equivalents and other cash flow information

(a) Cash and cash equivalents comprise:

	2025 HK\$	2024 HK\$
Cash at bank	9,214,676	8,113,935
Cash in hand	3,000	3,000
Cash and cash equivalents in the statement of cash flows	<u>9,217,676</u>	<u>8,116,935</u>

(b) 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)	
	2025 HK\$	2024 HK\$
At the beginning of the year	738,983	-
Changes from financing cash flows:		
Capital element of lease rentals paid	(738,983)	(667,826)
Interest element of lease rentals paid	(17,017)	(52,174)
	(756,000)	(720,000)
Other changes		
Increase in lease liabilities from lease entered/ renewed during the year	1,366,915	1,406,809
Finance costs (note 5(a))	17,017	52,174
At the end of the year	<u>1,366,915</u>	<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)). The amount were settled in the year ended 31 March 2025.

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

Notes to the Financial Statements (Continued)

Year ended 31 March 2025

12. Lease liabilities

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

	2025		2024	
	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	664,710	720,000	738,983	756,000
After 1 year but within 2 years	702,205	720,000	-	-
	<u>1,366,915</u>	<u>1,440,000</u>	<u>738,983</u>	<u>756,000</u>
Less: total future interest expenses		(73,085)		(17,017)
Present value of lease liabilities		<u>1,366,915</u>		<u>738,983</u>

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 (“Accumulated Saving”), 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 2024, to the Organization. The said amounts have been included as “payables” in the statement of financial position at 31 March 2024.

In April 2025, the Organization had agreed to refund the unspent amount of HK\$720,779 (being the sum of “Accumulated Saving” and surplus of HK\$41,811) to Culture, Sports and Tourism Bureau.

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 2025, the Organization has transferred the amount of HK\$1,560,247 (2024: HK\$2,750,000) to the Designated Fund.

Notes to the Financial Statements (Continued)

Year ended 31 March 2025

13. Reserve funds (Continued)

(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.

14. Financial instruments and financial risk management

(a) Categories of financial instruments

	2025 HK\$	2024 HK\$
Financial assets		
Receivables and prepayments	278,292	408,072
Bank deposits and cash	9,217,676	8,116,935
Loans and receivables	9,495,968	8,525,007
Financial liabilities		
Payables and accruals	2,141,096	1,100,824
Lease liabilities	1,366,915	738,983
Financial liabilities measured at amortised cost	3,508,011	1,839,807

(b) Financial risk management

Exposure to credit and liquidity risk arises in the normal course of the Organization's business. The exposure to these risks and the Organization's financial management practices to manage these risks are described below.

(i) Credit risk

The carrying amount of receivables included in the statement of financial position represents the Organization's exposure to credit risk in relation to its financial assets. The Organization believes that adequate provision for uncollectible receivables has been made, where necessary.

Notes to the Financial Statements (Continued)

Year ended 31 March 2025

14. Financial instruments and financial risk management (Continued)

(b) Financial risk management (continued)

(i) Credit risk (continued)

The credit risk on liquid funds is limited because the counterparty is an authorised financial institution listed on The Stock Exchange of Hong Kong Limited and regulated under the Hong Kong Banking Ordinance.

(ii) Liquidity risk

Liquidity risk is the risk that the Organization will encounter difficulty in meeting obligations arising from its financial liabilities that are settled by delivering cash or another financial assets, or that such obligations will have to be settled in a manner disadvantageous to the Organization.

The Organization's policy is to regularly monitor its liquidity requirements to ensure that it maintains sufficient reserves of cash to meet its liquidity requirements in the short and longer term.

(c) Fair values of financial instruments carried at other than fair values

The carrying amounts of the Organization's financial instruments carried at cost or amortised cost are not materially different from their fair values as at 31 March 2025 and 31 March 2024.

15. Possible impact of amendments, new standards and interpretations issued but not yet effective for the year ended 31 March 2025

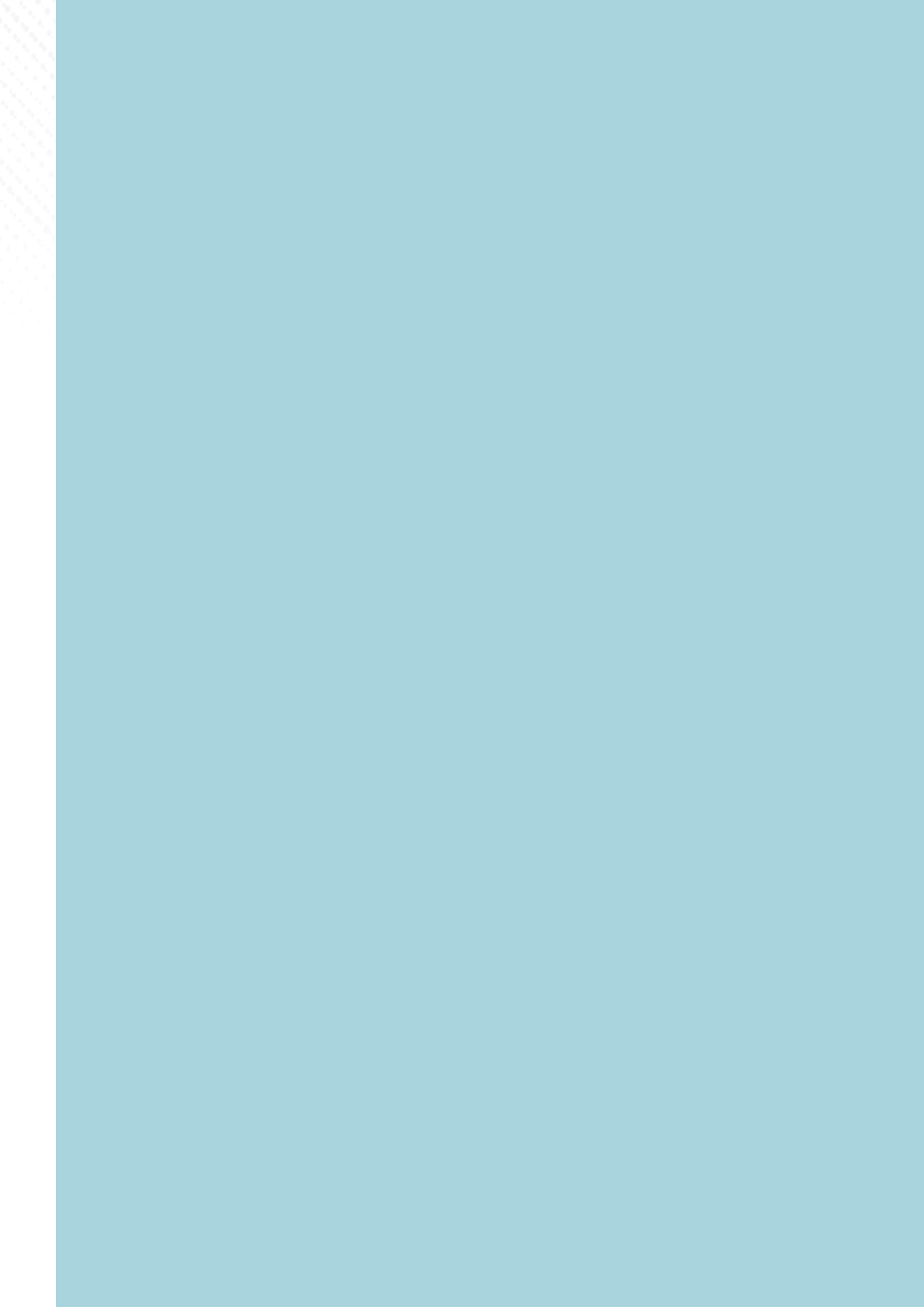
Up to the date of issue of these financial statements, the HKICPA has issued a number of new or amended standards, which are not yet effective for the year ended 31 March 2025 and which have not been adopted in these financial statements. These developments include the following which may be relevant to the Organization.

	Effective for accounting periods beginning on or after
Amendments to HKAS 21, <i>The effects of changes in foreign exchange rates: Lack of exchangeability</i>	1 April 2025
Annual improvement to HKFRS Accounting Standards – Volume 11	1 April 2026
HKFRS 18, <i>Presentation and disclosure in financial statements</i>	1 April 2027

The Organization is in the process of making an assessment of what the impact of these developments is expected to be in the period of initial application. So far it has concluded that the adoption of them is unlikely to have a significant impact on the financial statements.

**PLAY
TRUE!
IT STARTS
WITH ME.**







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