

UNITED KINGDOM NATIONAL EXTERNAL QUALITY ASSESSMENT SERVICE

England & Wales · Charity number 1044013

Details

Other names	PATHOLOGY QUALITY ASSESSMENT, UNITED KINGDOM NATIONAL EXTERNAL QUALITY ASSESMENT SERVICE, UK NEQAS
Status	Registered
Legal form	Charitable company
Company number	03012351
Registered	1995-02-08
Register	View on the Charity Commission register

Contact

Address	Offices 5-6 Community Stadium Sheffield Olympic Legacy Park Worksop Road Sheffield
Phone	01142611689
Email	CentralOffice@ukneqas.org
Website	www.ukneqas.org.uk

Activities

Objects: THE OBJECTS OF THE CHARITY SHALL BE TO ADVANCE EDUCATION AND PROMOTE THE PRESERVATION OF GOOD HEALTH BY PROVIDING OR SECURING THE PROVISION OF EXTERNAL QUALITY ASSESSMENT SERVICES FOR CLINICAL LABORATORIES

Activities: The objects of the charity shall be to advance education and promote the preservation of good health by providing or securing the provision of external quality assessment services for clinical laboratories.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives
- **Who:** Other Defined Groups, The General Public/mankind

Geography

- Scotland

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£276,923	£261,342	-	-
2024-03-31	£273,109	£294,952	-	-
2023-03-31	£251,373	£240,642	-	-
2022-03-31	£226,853	£213,682	-	-
2021-03-31	£234,452	£201,149	-	-

Trustees

Name	Role	Appointed
Barbara De La Salle		2015-03-16
Chantell Hodgson		2024-11-13
Dina Patel		2018-12-10
Doris-Ann Williams		2017-07-14
Dr Amy De'Ath		2024-11-13
Dr Gwen Wark		2024-11-13
Dr Rachel Marrington		2018-11-14
Mahmood Sadigh		2024-11-13
Melody Tabiner		2021-11-18
Priya Patel		2025-11-12
Rebecca Joy Louise Haigh		2020-12-16
Stuart Scott		2024-11-13
Suzanne Parry		2024-11-13

Accounts

Company Registration Number - 03012351

The Charity Registration Number is :- 1044013

United Kingdom National External Quality Assessment Service

Report and Accounts

31 March 2025

United Kingdom National External Quality Assessment Service

Report and accounts for the year ended 31 March 2025

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United Kingdom National External Quality Assessment Service

Company Registration Number - 03012351

Trustees' Annual Report for the year ended 31 March 2025

The Trustees present their Report and Accounts for the year ended 31 March 2025, which also comprises the Directors' Report required by the Companies Act 2006.

Reference and administrative details

The legal name of the charity is United Kingdom National External Quality Assessment Service. The charity is also known by its operating name, UK NEQAS.

The charity does not operate in any overseas jurisdictions.

The trustees are all individuals.

Company registered number	03012351
Charity registered number	1044013
Registered office	Office 5-6 Community Stadium Sheffield Olympic Legacy Park Worksop Road Sheffield S9 3TL
Company secretary	Ms J Christie
Independent examiner	Daniel Hodges Purple Business Services Ltd Chartered Accountants Armitage House Victor Jackson Avenue Poundbury Dorchester Dorset DT1 3GY
Bankers	Barclays Bank Plc Leicester LE87 2BB

United Kingdom National External Quality Assessment Service

Company Registration Number - 03012351

Trustees' Annual Report for the year ended 31 March 2025

The Trustees in office on the date the report was approved were:-

Dr B De la Salle, Chair (appointed Chair 13 November 2024)
Mr R C Haggas, Treasurer (appointed Treasurer 13 November 2024)
Ms C Hodgson
Dr R Marrington
Ms D Patel
Dr S Rughooputh
Mr S Scott
Ms M Tabiner
Ms R Haigh
Dr G Wark
Ms D A Williams
Ms A De'ath (appointed 13 November 2024)
Ms S Parry (appointed 13 November 2024)
Mr M Sadigh (appointed 13 November 2024)

The following persons served as Trustees during the year ended 31 March 2025 :-

Dr B De la Salle, Chair (appointed 13 November 2024)
Mr L Whitby, Chair (resigned 13 November 2024)
Mr A Dodson (resigned 13 November 2024)
Mr R C Haggas
Ms C Hodgson
Dr R Marrington
Ms D Patel
Ms D Pritchard (resigned 13 November 2024)
Dr S Rughooputh
Mr S Scott
Ms M Tabiner
Ms R Haigh
Dr G Wark
Ms D A Williams
Ms A De'ath (appointed 13 November 2024)
Ms S Parry (appointed 13 November 2024)

United Kingdom National External Quality Assessment Service

Company Registration Number - 03012351

Trustees' Annual Report for the year ended 31 March 2025

Objectives and Activities

UK NEQAS is a world leader in External Quality Assessment (EQA), providing independent, impartial, not-for-profit services since 1969. We provide a multidisciplinary range of clinically relevant programmes that support diagnostic testing worldwide, helping laboratories deliver the highest standards of patient care.

Education and Support

Education remains at the heart of UK NEQAS. We work in partnership with users to improve performance through regular quality assessment, benchmarking, and sharing best practices. Participants benefit from up-to-date guidance, troubleshooting support, and clinically relevant insights. By challenging laboratories at critical decision-making limits, UK NEQAS strengthens diagnostic reliability and contributes directly to better patient outcomes.

Innovation and Collaboration

Our expert teams comprise highly experienced healthcare scientists and clinicians, ensuring that services remain relevant and forward-looking. With in-depth knowledge of new technologies, UK NEQAS develops EQAs for innovative testing at an early stage. We collaborate with manufacturers, regulatory agencies, and international advisors to resolve issues with assays, analysers, and kits, and to support the development of new products.

Accreditation and Global Reach

All UK NEQAS centres are accredited to ISO/IEC 17043. We operate over 400 accredited programmes across more than 175 countries, making UK NEQAS a trusted partner in global healthcare. Our services are open to all diagnostic service providers - public, private, veterinary, research - as well as diagnostic manufacturers and pharmaceutical companies, ensuring benefits for patients worldwide.

Clinical Impact

The importance of EQA cannot be overstated. In the UK alone, the NHS performs over 1.25 billion laboratory tests annually, with more than 95% of clinical pathways relying on results. UK NEQAS programmes not only help laboratories monitor and benchmark their performance but also provide tools for continuous audit, quality improvement, and staff education. Participation in EQA is essential for laboratories seeking ISO 15189 accreditation and is a vital part of patient safety.

Governance and Structure

UK NEQAS operates as a consortium of 16 specialised centres hosted by NHS Trusts, universities, the UK Health Security Agency, and not-for-profit organisations. Each Member Scheme is led by an Organiser, accountable to the UK NEQAS Board of Trustees, and supported by scientific and administrative teams. Services are delivered in accordance with the Articles of Association and Code of Practice, ensuring surpluses are reinvested into improving services.

Further guidance on programme development is provided by independent steering committees comprised of unpaid experts, ensuring EQA remains clinically relevant and educational. Additional oversight of participant performance is provided by the National Quality Assurance Advisory Panels (NQAAPs) and the Quality Assurance in Pathology Committee (QAPC), in collaboration with the Royal College of Pathologists. Work is ongoing to strengthen these systems, ensuring the UK continues to lead in using EQA findings to improve clinical laboratory practice.

Board of Trustees

The UK NEQAS Board of Trustees oversees the Charity's activities; the Board consists of elected trustees representing the membership and one external trustee. Their responsibilities include guiding the organisation, reviewing its operations to ensure alignment with charitable aims, ensuring UK NEQAS continues to deliver a public benefit, and assuring compliance with Charity Commission requirements. Additionally, the Board drives new initiatives, fosters harmonisation of working practices, and promotes development of EQA services while ensuring adherence to the Code of Practice by the Charity's membership.

United Kingdom National External Quality Assessment Service

Company Registration Number - 03012351

Trustees' Annual Report for the year ended 31 March 2025

The UK NEQAS membership appoints a President, who chairs the Board, through a closed ballot of candidates from or associated with a UK NEQAS centre. The President is supported by four Vice-Presidents, the Board of Trustees, and UK NEQAS Central Office staff.

There is no personal remuneration from the Charity to Members of the Board of Trustees for any time spent on UK NEQAS Board business, other than reimbursement of expenses. There is an agreed fixed backfill reimbursement (authorised by the Charity Commission) to the employer of the President to release time to undertake Presidential business.

Timeline of changes in the membership of the Board since the last Directors report:

20th October 2024

- **Mr Liam Whitby** resigned as President but remained on the Board
- **Mr Andrew Dodson** elected Temporary President until AGM

13th November 2024 (AGM)

- **Dr Barbara De la Salle** commenced first term as President
- **Mr Liam Whitby** resigned as Board member
- **Prof. Peter Chiodini** resigned as Board member
- **Mrs Deborah Pritchard** resigned as Board member
- **Mr Andrew Dodson** resigned as Treasurer & Board member
- **Mr Richard Haggas** appointed Treasurer
- **Ms Suzanne Parry** appointed Director (Cellular Pathology)
- **Ms Amy De'Ath** appointed Director (Immunology)
- **Ms Becky Treacy** re-appointed Director (Genetics & Reproductive Science)
- **Mr Mahmood Sadigh** co-opted Director (Medical Microbiology, for 1 year)

Central Office and Communications

The UK NEQAS Central Office supports Members and Trustees by coordinating organisation-wide projects, delivering webinars, facilitating specialist scientific meetings, and harmonising marketing and promotional activity. Central Office staff also contribute to working groups (IT, Logistics, Marketing, Point of Care Testing, Quality Management, Sustainability) to ensure consistency and alignment across the organisation. Our communication channels - including the website and social media platforms (LinkedIn, YouTube) - continue to see increasing engagement.

Board Collaboration

Communication between the UK NEQAS Board of Trustees and the Pathology Quality Assessment (PQA) Board, our trading company, is maintained through joint membership and regular meetings, ensuring alignment of strategy and governance.

Achievements and Performance in 2024-2025

During the reporting year, UK NEQAS has continued to make significant progress in advancing its strategic objectives, strengthening stakeholder relationships and enhancing service delivery. Key achievements include:

- **Strengthened collaboration with stakeholders:** maintained close working relationships with the Royal College of Pathologists (RCPATH), Medicines and Healthcare Products Regulatory Agency (MHRA), United Kingdom Accreditation Service (UKAS), Association for Laboratory Medicine, and the Institute of Biomedical Science (IBMS), ensuring continued improvements to the NQAAP and QAPC frameworks, thereby supporting delivery of high-quality outcomes for patients.
- **Expansion of genomics programmes:** continued development and delivery of multiple new External Quality Assessment (EQA) programmes in genomics to meet the evolving requirements of NHS England and the National Genomic Testing Catalogue.

United Kingdom National External Quality Assessment Service

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Trustees' Annual Report for the year ended 31 March 2025

- **Education and engagement:** supported UK NEQAS centres in delivering webinars to participants and maintained the UK NEQAS website as an accessible, up-to-date resource for participants and the wider public.
- **Governance and organisational effectiveness:** working group and Board meetings continued to meet virtually, with some face-to-face meetings, ensuring effective delivery of strategic objectives.
- **Marketing and branding (Operation Elevate):** completed Phase One of the Operation Elevate initiative, resulting in the creation of a marketing toolkit to help centres align with the UK NEQAS brand. Phase Two commenced with a series of five webinars (January–March 2025) designed to support centres in adopting and implementing toolkit resources.
- **International and regional engagement:** held a second round of follow-up meetings with key distributors to better understand overseas market challenges; represented UK NEQAS at the European Congress of Pathology (Florence, September 2024) and BioMedica (Dublin, March 2025), with the objective of maintaining international presence and promoting UK NEQAS schemes.
- **Pathology in Practice campaign:** delivered a six-part series of articles (May–December 2024) and supporting advertisements (June 2024–February 2025) in Pathology in Practice, aimed at raising awareness and understanding of UK NEQAS values and objectives among both UK and international participants.
- **Associated trading company review:** conducted a review of Pathology Quality Assessment (PQA) to ensure it continues to provide effective support to the charity and its members.
- **Leadership and staffing:** supported the appointment of new Organisers at UK NEQAS Blood Coagulation and UK NEQAS Haematology; employed a full-time Business Administrator at Central Office.
- **Membership changes:** UK NEQAS Head & Neck affiliate membership was formally terminated on the 25th July 2024.
- **Operational developments:** Central Office successfully relocated to new premises, with occupation commencing on the 1st April 2024.
- **Strategy review:** commenced in January 2024 following proposal at the Consortium, with the aim of assessing organisational priorities and future direction.

UK NEQAS Central Events

- **13th November 2024** held Annual General Meeting (AGM) at the Casa Hotel, Chesterfield.
- **13th to 14th November 2024** UK NEQAS Annual Consortium meeting to support continuous professional development for UK NEQAS staff and to develop the charity's strategy took place at the Casa Hotel, Chesterfield.
- **3rd October 2024** delivered UK NEQAS pan-disciplinary Point of Care Testing (POCT) event at the Hyatt Hotel, Birmingham.

Working Groups

The I.T, Logistics, Marketing and Promotions, Point of Care Testing, Quality Management and Sustainability working groups all had multiple online meetings in the period 2024-2025, allowing them to continue their work to deliver on areas of the organisational strategy, share experience across the organisation to improve service delivery, promote harmonisation and provide support for centres on specialist areas if required.

Individual Centres

We have continued to support our scheme Organisers in their local arrangements with their hosts during the year. Through our Members we have continued the expansion of our EQA repertoire for the benefit of the participants. The Board has approved eleven new pilot programmes in 2024-2025.

United Kingdom National External Quality Assessment Service

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Trustees' Annual Report for the year ended 31 March 2025

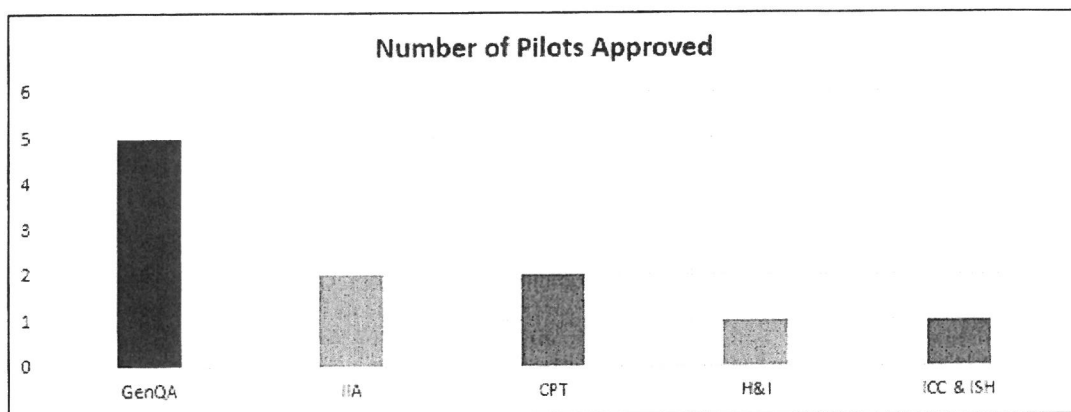


Figure 1 (above): Number of pilot modules approved by UK NEQAS Centre

The Board of Trustees held eight meetings during the year (meetings 204th – 209th, and the extraordinary meeting held on 28th October 2024). One meeting (208th) was face to face, all others were online.

International collaborative working has continued through both members and Board of Trustees with collaborations in place with international bodies such as:

- European Centre for Disease Prevention and Control (ECDC)
- European Committee for External Quality Assurance (EQALM)
- European Federation of Clinical Chemistry and Laboratory Medicine (EFLM)
- European Society for Human Genetics (ESHG)
- European Society of Human Reproduction and Embryology
- International Council for Standardisation in Haematology (ICSH)
- International Federation of Clinical Chemistry and Laboratory Medicine (IFCC)
- International Laboratory Accreditation Cooperation (ILAC)
- International Quality Network for Pathology (IQNPath)
- International Society for Laboratory Haematology (ISLH)
- International Society of Blood Transfusion (ISBT)
- International System for Human Cytogenomic Nomenclature (ISCN)
- Joint Committee for Traceability in Laboratory Medicine (JCTLM)
- Royal College of Pathologists of Australasia Quality Assurance Programs (RCPAQAP)
- Serious Hazards of Transfusion (SHOT)
- World Federation of Haemophilia (WFH)
- World Health Organisation (WHO)

The UK NEQAS Consortium hosted 129 online and face-to-face scientific meetings during the year 1st April 2024 to 31st March 2025, reaching over 10,600 delegates worldwide:

United Kingdom National External Quality Assessment Service

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Trustees' Annual Report for the year ended 31 March 2025

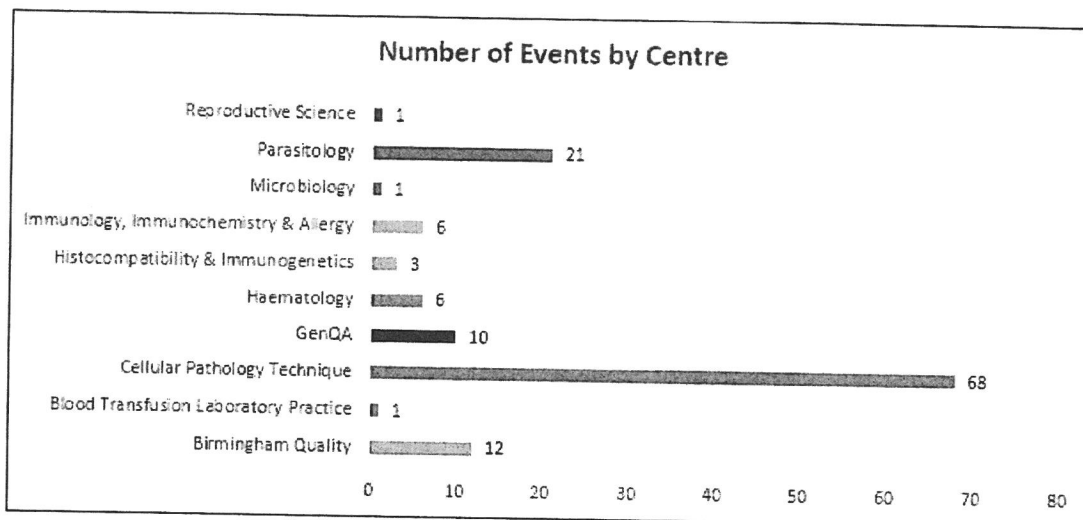


Figure 2 (above): Number of events by UK NEQAS Centre

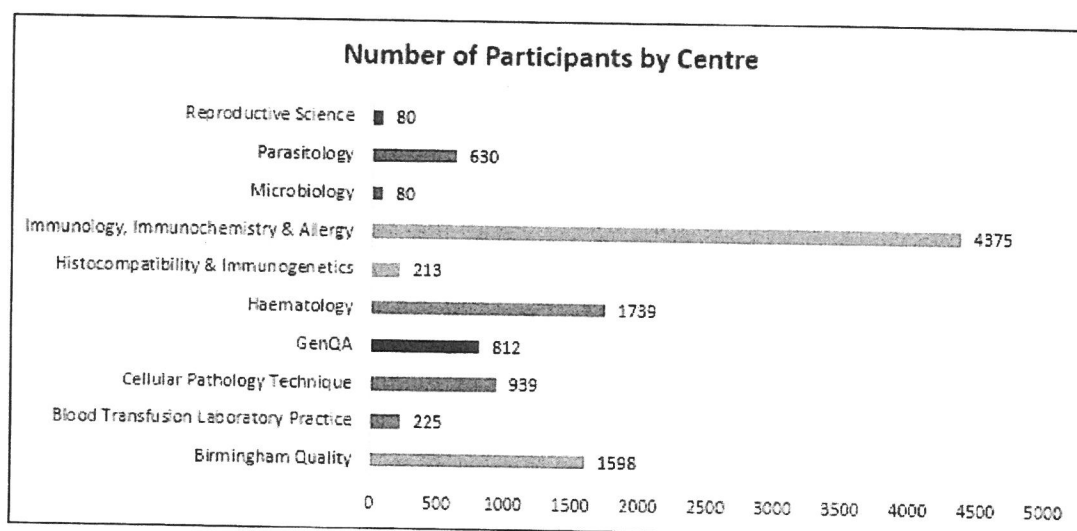


Figure 3 (above): Number of event attendees by UK NEQAS Centre

Future Developments

Looking ahead, UK NEQAS will continue to strengthen its role in supporting quality, education and collaboration across disciplines. Key planned developments include:

- **Strategic planning:** development of a three-year organisational strategy to provide clear direction and ensure the long-term sustainability of the charity.
- **Stakeholder collaboration:** continued engagement with stakeholders to enhance the NQAAP and QAPC frameworks, delivering improved quality outcomes for patients.

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Trustees' Annual Report for the year ended 31 March 2025

- **Governance and documentation:** ongoing review and refinement of key organisational documents to ensure they remain current, effective, and aligned with best practice; Review and update of the Code of Practice to ensure it remains relevant, robust, and reflective of current practice.
- **Education and training:** delivery of a series of pan disciplinary POCT webinars, building on the October 2024 Birmingham meeting, to broaden engagement and learning opportunities.
- **International and sector engagement:** representation at major trade events and meetings, including EuroMedLab in Brussels, and hosting a two-day pan-disciplinary educational event in Portugal for Portuguese participants, in partnership with Biognostica.
- **Operational improvements:** advancement of harmonisation across packaging and shipping documentation to support consistency and efficiency.
- **Academic and community partnerships:** establishing a collaboration with Sheffield University to support a business and marketing dissertation project (April–September 2025); offering work experience placements to UTC Sheffield students and contributing to their Careers Day (July 2025).
- **Marketing and communications:** continued roll-out of the marketing toolkit, providing tailored support to centres adopting and implementing the resources.
- **Service development and quality assurance:** collaboration with NHS England (NHSE) and National Physical Laboratory (NPL) to deliver an External Quality Assessment (EQA) service for paediatric audiology services.

Financial Review

a. Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

b. Financial performance

The charity and its subsidiary company combined had a surplus of £15,581 (2024: deficit of £25,487) in the year ended 31 March 2025. At 31 March 2025, they had continued reserves to carry forward of £195,942 (2024: £180,361).

c. Reserves policy

The charity operates in a financial landscape heavily reliant on Members' precept payments, which are primarily received in the second quarter of the fiscal year. To ensure it has sufficient funds to meet its expenditure in the first half of the year, the charity maintains a high level of unrestricted reserves, agreed upon by the trustees, equivalent to 60% of one year's operating costs.

Upon reviewing the year-end figures as of 31 March 2025, it was found that the reserve stood at £195,942, while consolidated operating costs for the charity and its trading subsidiary (excluding participant meeting fees) were £221,765. This represented 88% of the operating costs, an increase from the 81% reported at year-end 2023-2024 (with a reserve of £180,361).

United Kingdom National External Quality Assessment Service

Company Registration Number - 03012351

Trustees' Annual Report for the year ended 31 March 2025

Structure, governance and management

a. Constitution

The company and the group is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association and is a registered charity number 1044013. The governing document is dated 21 December 1994. There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

By operation of law, all trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

b. Methods of appointment or election of trustees

The management of the company and the group is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association.

The directors of the company, who are also trustees for the purposes of charity law and under the company's Articles, are known as members of the Board of Trustees. Under the requirements of the Articles of Association, the members of the Board of Trustees holding office under either Article 25.1.2 or 25.1.3 shall retire from office at the 4th (fourth) annual general meeting following the commencement of his or her term of office. When considering co-opting trustees, the Board of Trustees has regard to the requirement for any specialist skills needed and wider experience of the charity sector.

c. Policies adopted for the induction and training of Trustees

Most trustees are already familiar with the work of the charity and have knowledge of work that the charity undertakes and charity governance. New trustees are given an information pack containing information from the various Charity Commission Publications along with the Articles of Association.

d. Organisation structure and decision making

The Executive Committee are responsible for setting the strategic objectives and establishing policy. The Committee meets up to six times a year and delegates the day-to-day running of the organisation to the Executive Manager and staff at the UKNEQAS office in Sheffield.

e. Risk management

The directors have assessed the risks to which the charity is exposed, in particular those related to the operations and finances of the company, and are of the opinion that systems are in place to minimise the charity's exposure to these risks. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of all staff, clients and visitors.

United Kingdom National External Quality Assessment Service

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Trustees' Annual Report for the year ended 31 March 2025

Statement of trustees' responsibilities

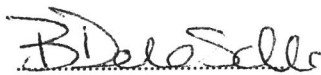
The trustees (who are also the directors of the company for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial . Under company law, the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Group and the company and of their incoming resources and application of resources, including their income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Group will continue business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Group and the company's transactions and disclose with reasonable accuracy at any time the financial position of the Group and the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Group and the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of trustees and signed on their behalf by:



Dr B De la Salle

Date: 28.10.2025

United Kingdom National External Quality Assessment Service

Independent examiner's report to the trustees of United Kingdom National External Quality Assessment Service ('the Group')

I report to the charity trustees on my examination of the consolidated accounts of the Group comprising the United Kingdom National External Quality Assessment Service ('the parent company') and its subsidiary undertaking for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the parent company (and its directors for the purposes of company law) you are responsible for the preparation of the consolidated accounts of the Group in accordance with the requirements of the Charities Act 2011 (the Charities Act) and the Companies Act 2006 ('the 2006 Act') and you have chosen to prepare consolidated accounts for the Group. You are satisfied that the accounts of both parent company and the Group are not required by either company or charity law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the accounts. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the consolidated accounts present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

Independent examiner's statement

Since the group's gross income exceeded £250,000, your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ACCA, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

- 1 accounting records were not kept in respect of the parent company and its subsidiary as required by section 386 of the 2006 Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- 4 the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for Accounting and Reporting by Charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed: *D. Hodges*

Dated: 03/11/2025

Daniel Hodges ACCA
Chartered Accountant
Purple Business Services Ltd
Armitage House
Victor Jackson Avenue
Poundbury
Dorchester
Dorset
DT1 3GY

United Kingdom National External Quality Assessment Service - Statement of Financial Activities for the year ended 31 March 2025

Statement of Financial Activities (including the Income and Expenditure Account for the year ended 31 March 2025, as required by the Companies Act 2006)

	Note Ref	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Income & Endowments from:					
Charitable activities	15	125,921	-	125,921	124,783
Other trading activities	16	150,667	-	150,667	147,469
Investments	17	335	-	335	857
Total income		276,923	-	276,923	273,109
Expenditure on:					
Charitable activities	18	139,793	-	139,793	142,800
Commercial trading operation	18	121,549	-	121,549	152,152
Total expenditure		261,342	-	261,342	294,952
Net income for the year		15,581	-	15,581	(21,843)
Tax on ordinary activities	19	-	-	-	(3,644)
Transfers between funds		-	-	-	-
Net income after transfers		15,581	-	15,581	(25,487)
Net movement in funds		15,581	-	15,581	(25,487)
Reconciliation of funds:-					
Total funds brought forward		180,361	-	180,361	205,848
Total funds carried forward		195,942	-	195,942	180,361

The consolidated statement of financial activities complies with the requirements for an income and expenditure account under the Companies Act 2006 and includes all losses recognised in the year.

All the prior year transactions were unrestricted items, and no further analysis is required

All activities derive from continuing operations

The notes attached on pages 16 to 24 form an integral part of these accounts.

**United Kingdom National External Quality Assessment Service - Consolidated
Balance Sheet as at 31 March 2025**

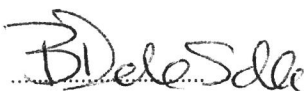
	Notes	2025 £	2024 £
Fixed assets			
Tangible assets	7	2,168	3,113
Current assets			
Debtors	8	66,020	43,784
Cash at bank and in hand		280,053	338,742
Total current assets		<u>346,073</u>	<u>382,526</u>
Creditors: amounts falling due within one year	9	<u>(152,299)</u>	<u>(205,278)</u>
Net current assets		193,774	177,248
The total net assets of the charity		<u>195,942</u>	<u>180,361</u>
Charity funds			
Restricted funds		-	-
Unrestricted funds	13	<u>195,942</u>	<u>180,361</u>
		<u>195,942</u>	<u>180,361</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.



Dr B De la Salle

Trustee

Approved by the board of trustees on 28.10.2025

The notes attached on pages 16 to 24 form an integral part of these accounts.

United Kingdom National External Quality Assessment Service - Company Balance Sheet as at 31 March 2025

	Notes	2025 £	2024 £
Fixed assets			
Tangible assets	7	2,168	3,026
Current assets			
Debtors	8	91,283	81,919
Cash at bank and in hand		163,474	179,034
Total current assets		<u>254,757</u>	<u>260,953</u>
Creditors: amounts falling due within one year	9	<u>(53,513)</u>	<u>(76,234)</u>
Net current assets		201,244	184,719
The total net assets of the charity		<u><u>203,412</u></u>	<u><u>187,745</u></u>
Charity funds			
Restricted funds		-	-
Unrestricted funds	13	<u>203,412</u>	<u>187,745</u>
		<u><u>203,412</u></u>	<u><u>187,745</u></u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.



Dr B De la Salle

Trustee

Approved by the board of trustees on 28.10.2025

The notes attached on pages 16 to 24 form an integral part of these accounts.

United Kingdom National External Quality Assessment Service

Notes to the Accounts for the year ended 31 March 2025

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

United Kingdom National External Quality Assessment Services meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The consolidated statement of financial activities (SOFA) and consolidated balance sheet consolidate the financial statements of the Group and its subsidiary undertaking. The results of the subsidiary are consolidated on a line by line basis.

The parent company has taken advantage of the exemption allowed under section 408 of the Companies Act 2006 and has not presented its own statement of financial activities in these financial statements. The surplus of the parent company is £15,667 (2024 - deficit of £5,293)

Going Concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

Basis for consolidation

The financial statements consolidate the accounts of United Kingdom National External Quality Assessment Service and its wholly owned subsidiary, Pathology Quality Assessment Limited.

United Kingdom National External Quality Assessment Service

Notes to the Accounts for the year ended 31 March 2025

Policies relating to categories of income and income recognition.

Income recognition

All income is recognised once the company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The following specific policies are applied to particular categories of income:

Precept income is included in full in the statement of financial activities when receivable and is shown within charitable activities income for the charitable company's income and within other trading activities where related to the trading subsidiary.

Investment income is included when receivable and represents interest earned on the charity's cash deposits.

Policies relating to expenditure on goods and services provided to the charity.

Recognition of expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total direct costs and shared costs, including support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Group's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverably VAT.

Policies relating to assets, liabilities and provisions and other matters.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Office equipment	25 % straight line
Fixtures and fittings	25 % straight line

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

United Kingdom National External Quality Assessment Service

Notes to the Accounts for the year ended 31 March 2025

Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received in advance payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligations.

Operating leases

Rentals paid under operating leases are charged to the Consolidated Statement of Financial Activities on a straight line basis over the term of the lease.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

There are no designated funds held by the charity

There are no restricted funds held by the charity

Amounts held on behalf of WHO Collaborating Centre

On 22 March 2000, monies held by the Wolfson EQA laboratory fund were transferred to the charity at request of the Charity Commission. The purpose of these funds were to enable the Wolfson EQA laboratory to function as a World Health Organisation Collaborating Centre for Research and Reference Services in Clinical Chemistry, and to advance education and promote the presentation of good health through quality assurance and assessment services in laboratory medicine worldwide. United Kingdom National External Quality Assessment Services is acting as custodian of these funds. Its trustees have no control over where the monies are spent and the charity charges a management fee for holding these funds. The monies are shown separately within creditors as amounts held on behalf of WHO Collaborating Centre, are held in a separate bank account and transactions relating to these funds are not included within the income and expenditure of the charity.

Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

United Kingdom National External Quality Assessment Service

Notes to the Accounts for the year ended 31 March 2025

Financial instruments including cash and bank balances

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2 Net surplus before tax in the financial year

	2025 £	2024 £
--	-----------	-----------

The net surplus before tax in the financial year is stated after charging:-

Depreciation of owned fixed assets	1,035	1,411
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3 Interest payable

	2025 £	2024 £
Bank interest payable	-	210

4 Staff costs and emoluments

Salary costs

	Group 2025 £	Group 2024 £	Company 2025 £	Company 2024 £
Wages and salaries	70,113	96,290	45,930	57,774
Social security costs	277	-	166	-
Pension costs	2,012	1,390	1,207	934
Total salaries, wages and related costs	72,402	97,680	47,303	58,708

The average number of employed persons employed by the company during the year were as follows:

	Group 2025 No.	Group 2024 No.
	2	3

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

5 Defined contribution pension schemes

The charity operates a defined contribution pension scheme in line with the workplace pension scheme.

Any liabilities and assets associated with the scheme are shown under debtors and creditors.

United Kingdom National External Quality Assessment Service

Notes to the Accounts for the year ended 31 March 2025

6 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

7 Tangible fixed assets

<i>Group</i>	Office equipment	Fixtures & fittings	Total
	£	£	£
Cost			
At 1 April 2024	2,466	35,359	37,825
Additions	-	90	90
At 31 March 2025	2,466	35,449	37,915
Depreciation			
At 1 April 2024	2,379	32,333	34,712
Charge for the year	87	948	1,035
At 31 March 2025	2,466	33,281	35,747
Net book value			
At 31 March 2025	-	2,168	2,168
At 31 March 2024	87	3,026	3,113

<i>Company</i>	Fixtures & fittings	Total
	£	£
Cost		
At 1 April 2024	35,359	35,359
Additions	90	90
At 31 March 2025	35,449	35,449
Depreciation		
At 1 April 2024	32,333	32,333
Charge for the year	948	948
At 31 March 2025	33,281	33,281
Net book value		-
At 31 March 2025	2,168	2,168
At 31 March 2024	3,026	3,026

United Kingdom National External Quality Assessment Service

Notes to the Accounts for the year ended 31 March 2025

8 Debtors	Group 2025 £	Group 2024 £	Company 2025 £	Company 2024 £
Trade debtors	43,172	26,821	26,124	7,982
Amounts owed by group undertakings	-	-	54,743	64,408
Prepayments and accrued income	21,848	15,963	9,416	8,529
Other debtors	1,000	1,000	1,000	1,000
	66,020	43,784	91,283	81,919

9 Creditors: amounts falling due within one year	Group 2025 £	Group 2024 £	Company 2025 £	Company 2024 £
Trade creditors	5,068	61,748	899	39,251
Accruals	33,653	16,307	30,604	13,378
Amounts held on behalf of WHO Collaborating Centre	21,673	21,673	21,673	21,673
Other taxation and social security	2,628	6,296	320	1,829
Other creditors	89,277	99,254	17	103
	152,299	205,278	53,513	76,234

10 Related party transactions

There were 17 directors/trustees (2024: 16) who served during the period.

During the year £857.70 of expenses were reimbursed to trustees (2024: £2,141.34)

During the year, the company paid £20,000 (2024: £20,000) to QED Haematology Limited for the services of Mrs B De la Salle, trustee.

During the year, sales totalling £13,396 (2024: £11,060) were made to Labxcell Limited, a company which trustees C Hodgson and L Whitby were also directors of. In addition, there were sales totalling £16,775 (2024: £13,806) made to External Quality Assessment Services for Cancer Diagnostics C.I.C., a company which L Whitby and S Parry, trustees, A Dodson, director of the subsidiary, are also directors of.

The majority of the trustees of the charity are also employees of the legal entities that operate the member schemes which contribute £210,468 (2024: £196,569) to the charitable group's income. Disclosure of each individual transaction would result in unnecessary costs and delay due to the number of transactions between the charity and the schemes.

The charitable company owns 100% of its subsidiary Pathology Quality Assessment Limited. During the year, expenditure was recharged of £30,768 to the subsidiary company (2024: £22,223). At the year end amounts totalling £54,743 (2024: £64,408) are included in debtors to the parent charitable company.

11 Ultimate controlling party

The charity is under the control of its legal members.

United Kingdom National External Quality Assessment Service

Notes to the Accounts for the year ended 31 March 2025

12 Particulars of how particular funds are represented by assets and liabilities

At 31 March 2025	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	2,168	-	-	2,168
Current Assets	346,073	-	-	346,073
Current Liabilities	(152,299)	-	-	(152,299)
	195,942	-	-	195,942

At 1 April 2024	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	3,113	-	-	3,113
Current Assets	382,526	-	-	382,526
Current Liabilities	(205,278)	-	-	(205,278)
	180,361	-	-	180,361

13 Statement of funds

Current year	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2025 £
<i>Unrestricted funds</i>					
General funds	187,745	126,247	(139,793)	29,213	203,412
Pathology Quality Assessment	(7,384)	150,676	(121,549)	(29,213)	(7,470)
	180,361	276,923	(261,342)	-	195,942

Prior year	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2024 £
<i>Unrestricted funds</i>					
General funds	193,038	125,631	(142,800)	11,876	187,745
Pathology Quality Assessment	12,810	147,478	(155,796)	(11,876)	(7,384)
	205,848	273,109	(298,596)	-	180,361

14 Operating lease commitments

At 31 March 2025 the Group and the company had commitments to make future minimum lease payments under the non-cancellable operating leases as follows:

	Group 2025 £	Group 2024 £
Not later than 1 year	14,400	14,400
Later than 1 year and not later than 5 years	28,800	43,200
	43,200	57,600

United Kingdom National External Quality Assessment Service

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015

This analysis is classssified by conventional nominal descriptions and not by activity.

15 Charitable activities income

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2025	2025	2025	2024
	£	£	£	£
Precept subscriptions - UK NEQAS				
Precept subscriptions - UK NEQAS	125,921	-	125,921	124,783
Total Charitable activities	125,921	-	125,921	124,783

16 Income from other, non charitable, trading activities

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2025	2025	2025	2024
	£	£	£	£
Precept subscriptions - PQA	84,547	-	84,547	71,786
Fund management fees	1,260	-	1,260	2,080
Participant's meeting sales	64,860	-	64,860	73,603
Sponsorship income	-	-	-	-
Other income	-	-	-	-
Total from other activities	150,667	-	150,667	147,469

17 Investment income

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2025	2025	2025	2024
	£	£	£	£
Bank Interest Receivable	335	-	335	857
Total investment income	335	-	335	857

United Kingdom National External Quality Assessment Service

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015

18 Total expenditure

	Trading operation 2025 £	Charitable activities 2025 £	Total funds 2025 £	Total funds 2024 £
Participant meeting costs	39,577	-	39,577	72,630
Cost of the executive	-	8,745	8,745	6,690
President's reimbursements	-	20,000	20,000	20,000
Cost of working groups	-	4,433	4,433	4,308
Annual meeting	-	20,532	20,532	20,051
Advertising and promotion	39,177	-	39,177	26,947
Wages and salaries	25,099	47,303	72,402	97,680
Temporary wage costs	-	-	-	2,077
Staff training	-	1,324	1,324	1,050
General office expenses	164	4,029	4,193	2,655
Operating lease rentals - land and buildings	6,052	9,079	15,131	8,260
Computer costs	3,331	4,538	7,869	7,652
Subscriptions	-	446	446	446
Bank charges	197	33	230	311
Sundry expenses	-	-	-	678
Independent examiner's remuneration	-	2,100	2,100	6,430
Accountancy fees	4,444	16,033	20,477	10,788
Depreciation	86	949	1,035	1,411
Professional fees	240	240	480	4,423
Hotels, travel and subsistence	39	9	48	255
Interest payable	-	-	-	210
Bad Debts	3,143	-	3,143	-
Total 2025	121,549	139,793	261,342	294,952
Total 2024	152,152	142,800	294,952	

19 Taxation

	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Corporation tax - prior year adjustments	-	-	-	3,644
Total taxation costs	-	-	-	3,644

Accounts

Company Registration Number - 03012351

The Charity Registration Number is :- 1044013

United Kingdom National External Quality Assessment Service

Report and Accounts

31 March 2024

United Kingdom National External Quality Assessment Service

Report and accounts for the year ended 31 March 2024

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United Kingdom National External Quality Assessment Service

Company Registration Number - 03012351

Trustees' Annual Report for the year ended 31 March 2024

The Trustees present their Report and Accounts for the year ended 31 March 2024, which also comprises the Directors' Report required by the Companies Act 2006.

Reference and administrative details

The legal name of the charity is United Kingdom National External Quality Assessment Service.
The charity is also known by its operating name, UK NEQAS.
The charity does not operate in any overseas jurisdictions.

The trustees are all individuals.

Company registered number	03012351
Charity registered number	1044013
Registered office	Office 5-6 Community Stadium Sheffield Olympic Legacy Park Worksop Road Sheffield S9 3TL
Company secretary	Ms J Christie
Independent examiner	Philip Allsop FCA BHP LLP Chartered Accountants 2 Rutland Park Sheffield S10 2PD
Bankers	Barclays Bank Plc Leicester LE87 2BB

United Kingdom National External Quality Assessment Service

Company Registration Number - 03012351

Trustees' Annual Report for the year ended 31 March 2024

The Trustees in office on the date the report was approved were:-

Dr B De la Salle, Chair (appointed Chair 13 November 2024)
Mr R C Haggas, Treasurer (appointed Treasurer 13 November 2024)
Mr L Whitby (resigned 13 November 2024)
Mr A Dodson (resigned 13 November 2024)
Ms C Hodgson (appointed 15 November 2023)
Dr R Marrington
Ms D Patel
Ms D Pritchard
Dr S Rughooputh
Mr S Scott (appointed 14 November 2023)
Ms M Tabiner
Ms R Treacy
Dr G Wark (appointed 15 November 2023)
Ms D A Williams

The following persons served as Trustees during the year ended 31 March 2024 :-

Mr L Whitby, Chair
Dr B De la Salle
Mr A Dodson
Mr R C Haggas
Dr J Henderson (resigned 30 November 2023)
Ms C Hodgson (appointed 15 November 2023)
Dr F MacKenzie (resigned 15 November 2023)
Dr R Marrington
Ms D Patel
Ms D Pritchard
Ms A Rafique (resigned 2 November 2023)
Dr S Rughooputh
Mr S Scott (appointed 14 November 2023)
Ms M Tabiner
Ms R Treacy
Dr G Wark (appointed 15 November 2023)

United Kingdom National External Quality Assessment Service

Company Registration Number - 03012351

Trustees' Annual Report for the year ended 31 March 2024

Objectives and Activities

United Kingdom National External Quality Assessment Service (UK NEQAS) Charity oversees nearly twenty Member Schemes that between them provide external quality assessment (EQA) services to clinical laboratories worldwide. These Schemes use the findings from their EQA activities to educate laboratories, clinicians and scientists about factors associated with good and poor performance. By highlighting these issues UK NEQAS's Members promote patient safety and good health by educational means.

UK NEQAS was established in 1969 and has over 55 years of experience in the oversight of EQA provision. From the outset, UK NEQAS's Members have pioneered the development and delivery of EQA.

UK NEQAS is recognised as a world leader in EQA provision as it keeps in touch with the changing diagnostic landscape by introducing EQA for new diagnostic tests and by developing innovative EQA for qualitative, quantitative and interpretative aspects of clinical laboratory testing.

The UK NEQAS Board of Trustees oversees the Charity's activities; the Board consists of elected trustees representing the membership and one external trustee. Their responsibilities include guiding the organisation, regularly reviewing its operations to ensure alignment with charitable aims, ensuring UK NEQAS continues to deliver a public benefit, and assuring compliance with Charity Commission requirements. Additionally, the Board drives new initiatives, fosters harmonisation of working practices, and promotes development of EQA services while ensuring adherence to the Code of Practice by the Charity's membership.

The UK NEQAS membership appoints a President, who chairs the Board, through a closed ballot of candidates from or associated with a UK NEQAS centre. The current President, Mr. Liam Whitby, assumed the role in November 2018 and was re-elected in 2021 for a second and final term ending in 2024. He is supported by four Vice-Presidents, the Board of Trustees, and UK NEQAS Central Office staff.

There have been several changes in the membership of the Board since the last Directors report. In November 2023, Al-Amara Rafique resigned from the organisation and the Board. Additionally, Jennifer Henderson stepped down from the Board due to maternity leave, Finlay MacKenzie stepped down as he had completed his second consecutive term, and Barbara De la Salle stepped down from the Board to facilitate the recruitment of new members. Peter Chiodini was seconded onto the Board in the role of interim Trustee during Jennifer's absence. Additionally, Stuart Scott, Gwen Wark and Chantell Hodgson all joined as new Board members in November 2023.

There is no personal remuneration from the Charity to Members of the Board of Trustees for any time spent on UK NEQAS Board business, other than reimbursement of expenses. There is an agreed fixed backfill reimbursement (authorised by the Charity Commission) to the employer of the President to release time to undertake Presidential business.

United Kingdom National External Quality Assessment Service

Company Registration Number - 03012351

Trustees' Annual Report for the year ended 31 March 2024

The EQA services provided by UK NEQAS are essential to supporting health services worldwide in their assessment and management of patients. Within the UK alone the National Health Service (NHS) performs over 1.25 billion clinical laboratory tests a year, and over 95% of all clinical pathways rely on clinical laboratory results. Given the importance of clinical laboratory testing, the availability of a high standard EQA service is essential to healthcare and is also a requirement for laboratories wishing to achieve accreditation to the ISO 15189 standards. The EQA programmes operated by UK NEQAS are specifically designed not only to support clinical laboratories in monitoring the quality of their results, but also to allow laboratories to benchmark their performance against users of other technologies and colleagues nationally and internationally. Additionally, the programmes also provide laboratories with the tools necessary for continuous audit of their services and education of staff.

The EQA services provided by UK NEQAS are open to all laboratories (public, private, research, veterinary) both within the UK and overseas. Instrument manufacturers, diagnostic reagent producers and pharmaceutical companies are encouraged to participate in UK NEQAS programmes, to enable them to monitor their products when they are used in the clinical laboratory environment (a key part of regulations such as IVD-R) and to assist in the development of new products. By allowing all laboratories to use UK NEQAS services this means that patients worldwide benefit from EQA delivered concurrently with educational activities to inform users of best practices, resulting in improvements in healthcare delivery for all.

The UK NEQAS consortium is comprised of 15 specialised centres spread across the UK, hosted by a diverse range of institutions, including NHS Trusts, universities, the UK Health Security Agency, and private, not-for-profit organisations. Every UK NEQAS Member Scheme is accredited to ISO/IEC 17043:2010 and is actively working towards ISO/IEC 17043:2023.

Each UK NEQAS Member Scheme operates in accordance with the UK NEQAS Articles of Association and Code of Practice. These guidelines mandate that UK NEQAS services be provided on a not-for-profit basis, with any surplus being reinvested into improving services.

Each UK NEQAS Member is led by an Organiser responsible for delivering EQA services from their respective centre. They are accountable to the UK NEQAS Board of Trustees for ensuring compliance with the UK NEQAS Articles and adherence to the Code of Practice. Organisers are registered scientists or clinicians with extensive expertise in EQA. In addition to the Organiser, each UK NEQAS centre is supported by a team of scientists and administrative staff, all committed to delivering a high standard of service to participants.

Further guidance and advice on the development and operation of EQA programs are provided by independent steering committees composed of unpaid experts. These committees ensure that all UK NEQAS programs remain clinically relevant in an evolving laboratory environment and uphold the educational values central to the organization. The steering committees are funded by the relevant UK NEQAS centres, with members receiving no personal remuneration apart from reimbursement for their expenses.

Additional support and assistance are provided to UK NEQAS Organisers by the National Quality Assurance Advisory Panels (NQAAPs) and the Quality Assurance in Pathology Committee (QAPC). These external stakeholder bodies, provided in partnership with other EQA providers and the Royal College of Pathologists (RCPATH), ensure that any performance issues occurring in UK laboratories are dealt with in a robust, consistent, and supportive manner.

Throughout 2023-2024 UK NEQAS staff have been working with members of the RCPATH and other stakeholders to improve the existing NQAAP systems to ensure that the UK is at the forefront of using EQA findings to improve testing in clinical laboratories, providing direct benefits to patient safety.

United Kingdom National External Quality Assessment Service

Company Registration Number - 03012351

Trustees' Annual Report for the year ended 31 March 2024

The UK NEQAS Board of Trustees and the Member Schemes are supported by the UK NEQAS Central Office. The staff at Central Office coordinate and support the operation of UK NEQAS on organisational wide projects and strategies.

UK NEQAS Central Office is responsible for the delivery of UK NEQAS pan-disciplinary webinars and supports Members in organising and delivering specialist online scientific meetings, this ensures that education remains the primary output of the charity. Furthermore, Central Office supports the promotion and marketing of UK NEQAS services both nationally and internationally by producing harmonised marketing materials and working closely with Members to promote their EQA activities. Staff from Central Office are members of each UK NEQAS working group (I.T., Logistics, Marketing and Promotions, Point of Care Testing, Quality Management and Sustainability) and this ensures that the Charity's requirements are foremost in any developments, and also ensures consistency and promotes harmonisation across the organisation. Staff at Central Office regularly update content on the UK NEQAS website (www.ukneqas.org.uk), and are responsible for promoting UK NEQAS aims, services and ideals on social media via X (Twitter), LinkedIn and YouTube (@UKNEQAS). We have seen a steady increase in engagement and followers across all three platforms.

Communication between the UK NEQAS Board and the Pathology Quality Assessment (PQA) Board (the trading company of UK NEQAS) is facilitated by meetings of both Boards and by having members of the UK NEQAS Board of Trustees as members of the PQA board (currently three members of the UK NEQAS Board are also members of the PQA Board).

Achievements and Performance in 2023-2024

- Continued collaborative working with stakeholders including RCPATH, Medicines and Healthcare Products Regulatory Agency (MHRA), United Kingdom Accreditation Service (UKAS), Association for Laboratory Medicine and Institute of Biomedical Science (IBMS) to deliver improved quality outcomes for patients via improvements to the NQAAP and QAPC frameworks.
- Continued delivery and development of multiple new genomics EQA programmes to meet the requirements of NHS England and the National Genomic Testing Catalogue.
- Supported UK NEQAS centres to deliver webinars to participants.
- Ensured continual updates to the UK NEQAS website to provide information to users and the general public.
- Continued to hold virtual meetings for all working group and board meetings to support delivery of organisational strategic objectives.
- Began working on Operation Elevate, a marketing initiative led by a small team of UK NEQAS leaders in collaboration with external specialists from Keystone Marketing. The project focuses on reviewing and enhancing brand identity and messaging for both internal and external audiences.
- Undertook competitor analysis to identify areas where UK NEQAS services could be improved.
- Held first set of meetings with key distributors to better understand national issues in overseas areas.
- Attended the EuroMedLab conference in Rome, Italy, from 21–25 May 2023. The primary objective of attending was to uphold UK NEQAS's presence in international markets and to actively promote the services offered by all UK NEQAS Schemes.
- Appointment of a new Company Secretary to ensure service delivery and development.
- Attended IBMS Congress, Birmingham UK, 25-28 September 2023. The primary objective of attending was to uphold UK NEQAS's presence within the UK market and to actively engage with participants and promote new EQA activity within all UK NEQAS Schemes.
- Review of Pathology Quality Assessment (PQA), the charity's associated trading company to ensure it continues to serve the charity and its constituent Members in the most effective manner.

United Kingdom National External Quality Assessment Service

Company Registration Number - 03012351

Trustees' Annual Report for the year ended 31 March 2024

- Supported appointment of Organisers at UK NEQAS H&I and UK NEQAS Reproductive Science.
- Re-awarded NHS Genomic Medicine Service (GMS) contract for provision of genomics EQA (2-year contract commencing 01 April 2023).
- Establishment of Wellbeing forum to facilitate better support for all UK NEQAS staff regardless of where they are based.
- Successfully sourced new office premises for Central Office, anticipated to take up occupancy on 01 April 2024.

UK NEQAS Central Events

- 15 November 2023 held Annual general meeting (AGM) at the Casa Hotel, Chesterfield.
- 15 to 16 November 2023: UK NEQAS Annual Consortium meeting to support continuous professional development for UK NEQAS staff took place at the Casa Hotel, Chesterfield.

Working Groups

The I.T, Logistics, Marketing and Promotions, Point of Care Testing and Quality Management working groups all had multiple online meetings in the period 2023-2024, allowing them to continue their work to deliver on areas of the organisational strategy, share experience across the organisation to improve service delivery, promote harmonisation and provide support for centres on specialist areas if required.

Individual Centres

We have continued to support our scheme Organisers in their local arrangements with their hosts during the year.

Through our Members we have continued the expansion of our EQA repertoire for the benefit of the participants. The Board has approved seven new pilot programmes in 2023-2024:

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Centre	Pilot Module Name	Date
Immunology, Immunochemistry & Allergy	Anti TNF Drug Antibodies	19/03/2024
Histocompatibility & Immunogenetics	dd cf-DNA	19/03/2024
Leucocyte Immunophenotyping	MRD for Lymphoid Neoplasms by Molecular Methods	25/04/2023
GenQA	HGVS Nomenclature (Human Genomic Variation Society nomenclature)	18/07/2023
Parasitology	Parasitology Virtual Morphology	01/09/2023
GenQA	Prediction of Clopidogrel Effectiveness	18/07/2023
Immunology, Immunochemistry & Allergy	IgD level (HIDS)	16/01/2024
Immunology, Immunochemistry & Allergy	Scleroderma Associated Antibodies	19/03/2024

The Board of Trustees held seven meetings during the year (meetings 197th – 203rd). One meeting (201st) was face to face, all others were online.

International collaborative working has continued through both members and Board of Trustees with collaborations in place with international bodies such as:

- EuroBloodNet.
- European Centre for Disease Prevention and Control (ECDC).
- European Committee for External Quality Assurance (EQALM).
- European Federation of Clinical Chemistry and Laboratory Medicine (EFLM).
- European Society for Human Genetics (ESHG).
- European Society of Human Reproduction and Embryology.
- International Council for Standardisation in Haematology (ICSH).
- International Federation of Clinical Chemistry and Laboratory Medicine (IFCC).
- International Laboratory Accreditation Cooperation (ILAC).
- International Quality Network for Pathology (IQNPath).
- International Society for Laboratory Haematology (ISLH).
- International Society of Blood Transfusion (ISBT).
- International System for Human Cytogenomic Nomenclature (ISCN).
- Joint Committee for Traceability in Laboratory Medicine (JCTLM).
- Royal College of Pathologists of Australasia Quality Assurance Programs (RCPAQAP).
- Serious Hazards of Transfusion (SHOT).
- World Federation of Haemophilia (WFH).
- World Health Organisation (WHO).

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The UK NEQAS Consortium hosted several virtual and in-person scientific meetings during the year 01 April 2023 to 31 March 2024, reaching over 5,500 delegates worldwide:

Centre	Event Title	Date	Platform
GenQA	Apollo Hospitals India, three presentations Introducing GenQA	April 2023	In Person
Cellular Pathology Technique	Introduction to Cellular Components, Tissue Morphology & Tissue	20-21/04/2023	Online
Cellular Pathology Technique	Introduction to Cellular Components, Tissue Morphology & Tissue	25-27/04/2023	In Person
Birmingham Quality	Webinar 116: Analytes with Issues	10/05/2023	Online
Cellular Pathology Technique	Mohs' Procedure Introductory	17/05/2023	Online
Cellular Pathology Technique	Introduction to Specialist Demonstration Techniques	18-19/05/2023	Online
GenQA	FOCUS ON Sample Handling: A review of DNA extraction and quantification EQAs	31/05/2023	Online
Cellular Pathology Technique	Renal	06-07/06/2023	Online
Birmingham Quality	Webinar 117: UKNEQAS for Glycated Haemoglobins	08/06/2023	Online
Blood Coagulation	Clinical and Laboratory Haemostasis - (Annual Scientific Meeting 2023)	07-08/06/2023	Hybrid
Cellular Pathology Technique	Specialist Workshop A	13-14/06/2023	Online
Birmingham Quality	Webinar 118: Troubleshooting your EQA	04/07/2023	Online
Cellular Pathology Technique	Personalised Cancer Profiling - The Role of Histology & Molecular Analysis	04/07/2023	Online
Cellular Pathology Technique	Cytokeratins - Their Significance in Cancer Diagnosis	05/07/2023	Online
Cellular Pathology Technique	Effective Internal Auditing	20/07/2023	Online
GenQA	FOCUS ON GenQA variant classification workshop presented at ESHG 2023	26/07/2023	Online
Cellular Pathology Technique	Introduction to DIF	04/08/2023	Online
Centre	Event Title	Date	Platform

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Cellular Pathology Technique	Specialist Workshop B	10/11/08/2023	Online
Cellular Pathology Technique	Histology by Numbers	15/08/2023	Online
Cellular Pathology Technique	Controlling Your Controls	16/08/2023	Online
Cellular Pathology Technique	Non-Conformity, Root Cause Analysis and CAPA	31/08/2023	Online
Birmingham Quality	Webinar 119: Immunoassay vignettes	08/09/2023	Online
Cellular Pathology Technique	Introduction to Immunocytochemistry	06-08/09/2023	Online
Cellular Pathology Technique	Troubleshooting Special Stains	14/09/2023	Online
Cellular Pathology Technique	Troubleshooting in Demonstration Techniques – DPAS	21/09/2023	Online
Cellular Pathology Technique	Troubleshooting in Demonstration Techniques – Trichromes	22/09/2023	Online
Birmingham Quality	Webinar 120: Focus on Haematinic Assays	03/10/2023	Online
Cellular Pathology Technique	ICC Technical Issues and Quality Assurance	04-06/10/2023	Online
Cellular Pathology Technique	ICC Technical Issues and Quality Assurance – Microscopy	11-12/10/2023	In Person
Cellular Pathology Technique	Introduction to Cellular Components, Tissue Morphology & Tissue	01-02/11/2023	Online
Cellular Pathology Technique	Data Review, Trending & Improvement	03/11/2023	Online
Cellular Pathology Technique	Annual Participant Meeting Day 1	06/11/2023	In Person
Cellular Pathology Technique	Annual Participant Meeting Gala	06/11/2023	In Person
Birmingham Quality	Webinar 121: Scientific updates from Schemes operated from Birmingham Quality	07/11/2023	Online
Cellular Pathology Technique	Annual Participant Meeting Day 2	07/11/2023	In Person
Cellular Pathology Technique	Tissue Preparation Techniques	08-10/11/2023	Online
Cellular Pathology Technique	Cancer - Tumour Clonality & Metastasis	14/11/2023	Online
Cellular Pathology Technique	Reticulin Staining - Its Significance in Cancer	15/11/2023	Online

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Centre	Event Title	Date	Platform
Cellular Pathology Technique	Transmission Electron Microscopy	17/11/2023	Online
Blood Transfusion Laboratory Practice	Annual Joint Meeting of UK NEQAS BTLP and the BBTS Blood Bank Technology SIG	22/11/2023	In Person
Cellular Pathology Technique	Transmission Electron Microscopy – Microscopy	22/11/2023	In Person
Cellular Pathology Technique	Diagnostic Cytology Beginners/ Refresher	28/11/2023	Online
Cellular Pathology Technique	Diagnostic Cytology Intermediate/ Troubleshooting	28/11/2023	Online
Cellular Pathology Technique	Diagnostic Cytology Intermediate/ Troubleshooting	30/11/2023	In Person
Birmingham Quality	Webinar 122: Focus on the UKNEQAS for Clinical Chemistry Scheme	06/12/2023	Online
Cellular Pathology Technique	ICC Applications in Laboratory Practice	06-08/12/2023	Online
Cellular Pathology Technique	BMT Introductory	13/12/2023	Online
Cellular Pathology Technique	Fresh Muscle Biopsies	15/12/2023	Online
Cellular Pathology Technique	High Quality H&E Staining	16/01/2024	Online
Cellular Pathology Technique	Controlling Controls	18/01/2024	Online
GenQA	FOCUS ON: What's in store for 2024	23/01/2024	Online
Cellular Pathology Technique	Troubleshooting Reticulin Staining	01/02/2024	Online
Birmingham Quality	Webinar 123: Focus on Insulin and C-Peptide (Gwen Wark)	02/02/2024	Online
Cellular Pathology Technique	Troubleshooting EVG/HVG Staining	08/02/2024	Online
GenQA	Molecular Pathology FOCUS ON series: Webinar 1: Choosing the right tissue	16/02/2024	Online
Cellular Pathology Technique	Microtomy - Improved Sectioning	12/03/2024	Online
Birmingham Quality	Webinar 124: Myths and	13/03/2024	Online
GenQA	Molecular Pathology FOCUS ON series: Webinar 2: Choosing the right assay	14/03/2024	Online
Cellular Pathology Technique	Effective Internal Auditing	15/03/2024	Online
GenQA	FFPE FISH workshop - London	18/03/2024	Hybrid

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Centre	Event Title	Date	Platform
Cellular Pathology Technique	Distinguishing Tumour Tissue from Normal Tissue	28/03/2024	Online
Cellular Pathology Technique	Troubleshooting in Demonstration Techniques – Retic	19/09/2023	Online
GenQA	INQ Path Annual Meeting Presentation Multi-biomarker ctDNA EQA update	May 2023	In Person
GenQA	European Society of Human Genetics Glasgow - The Importance of International Nomenclature	10-13/06/2023	In Person
GenQA	International Society for Prenatal Diagnosis. P1) GenQA Rapid prenatal testing for common aneuploidies EQA: Challenging clinical scenarios P2) How should we be delivering fetal sequencing? P3) The challenges of standardising prenatal variant interpretation	19-21/06/2023	In Person
GenQA	European Cytogeneticist Association Conference Montpellier. P1) Genomic Mapping (Optical and electronic) Nomenclature and ISCN 2024 P2) Quality Improvement through External Quality Assessment	01-04/07/2023	In Person
GenQA	Association of Clinical Genomics Society, Birmingham - Introducing GenQA's GENie platform.	12/09/2023	In Person
GenQA	European Congress of Pathology Presentation - EQA for liquid biopsy	09-13/09/2023	In Person

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Centre	Event Title	Date	Platform
GenQA	Japanese Society of Human Genetics, Tokyo P1) Demonstrating the variability of variant classification through external quality assessment. P2) Interpreting the genome for your patients. P3) Genomic nomenclature for the accurate description of pathogenic variation. P4) An educational platform for Clinical Genetics.	11-14/10/2023	In Person
GenQA	Cardiovascular Genomic Medicine, Edinburgh - Challenges of Genome Diagnosis in Clinical Cardiology	23-24/10/2023	In Person
GenQA	European Liquid Biopsy Society, Barcelona - Session on EQA including participants' survey and outline of guidance for testing and reporting.	November 2023	In Person
Histocompatibility & Immunogenetics	Annual Participant Meeting	10/05/2023	In Person
Histocompatibility & Immunogenetics	Annual Participant Meeting	26/05/2023	Online
Histocompatibility & Immunogenetics	Webinar: Feedback from iED3/2022*	25/05/2023	Online
Histocompatibility & Immunogenetics	Webinar: Feedback from iED1/2022*	08/09/2023	Online
Histocompatibility & Immunogenetics	Webinar: Feedback from iED2/2022*	22/02/2024	Online
Immunology, Immunochemistry & Allergy	EQA Masterclass*	08/06/2023	In Person
Immunology, Immunochemistry & Allergy	Participants Meeting*	09/06/2023	In Person
Immunology, Immunochemistry & Allergy	Immunology-Back to Basics*	12/09/2023	In Person

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Centre	Event Title	Date	Platform
Leucocyte Immunophenotyping	Flow cytometry webinar series: Leukaemia Immunophenotyping Harmonization of Panels*	18/10/2023	Online
Leucocyte Immunophenotyping	Flow cytometry webinar series: Measurable Residual Disease in AML - The ELN Initiative*	11/10/2023	Online
Leucocyte Immunophenotyping	Flow cytometry webinar series: Leukaemia Immunophenotyping Harmonization of Panels*	18/10/2023	Online
Leucocyte Immunophenotyping	Flow cytometry webinar series: Leukaemia Diagnosis: ICC & WHO5 Guidelines *	04/10/2023	Online
Leucocyte Immunophenotyping	Flow cytometry webinar series: Primary Immunodeficiency Testing by Flow Cytometry *	25/10/2023	Online
Leucocyte Immunophenotyping	The Evolving Landscape of Genetic Testing in Myeloproliferative Neoplasms*	09/01/2024	Online
Reproductive science	Annual Participants Meeting	21/03/2024	In Person

* supported by UK NEQAS Central Office

Future Developments

- Continue collaborative working with stakeholders to deliver improved quality outcomes for patients via improvements to the NQAAP and QAPC frameworks, with the work to be completed in October 2022, with a planned launch of the updated system for April 2024.
- Pan-disciplinary UK NEQAS events, including a planned POCT meeting scheduled for October 2024 in Birmingham, UK (building on the success of the 2022 POCT meeting).
- Attendance at trade events and in-person meetings (ECP Sept 2024 has already been identified).
- Continued harmonisation of packaging appearance and shipping documentation.
- Continue with the review of brand positioning to assist with optimising marketing and promotion of UK NEQAS services (Operation Elevate) – develop marketing toolkit for centres to utilise.
- A targeted advertising and article campaign in Pathology in Practice aimed at informing and educating both UK and international participants on the values and objectives of UK NEQAS.
- Streamlining of UK NEQAS membership by removing the affiliate status and requiring any associate Members to commit to becoming full Members within 3 years.
- Review the Code of Practice.

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Trustees' Annual Report for the year ended 31 March 2024

Financial Review

a. Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

b. Financial performance

The charity and its subsidiary company combined had a deficit of £25,487 (2023: surplus of £10,731) in the year ended 31 March 2024. At 31 March 2024, they had continued reserves to carry forward of £180,361 (2023: £205,848).

c. Reserves policy

The charity operates in a financial landscape heavily reliant on Members' precept payments, which are primarily received in the second quarter of the fiscal year. To ensure it has sufficient funds to meet its expenditure in the first half of the year, the charity maintains a high level of unrestricted reserves, agreed upon by the trustees, equivalent to 60% of one year's operating costs.

Upon reviewing the year-end figures as of 31 March 2024, it was found that the reserve stood at £180,361, while consolidated operating costs for the charity and its trading subsidiary (excluding participant meeting fees) were £222,322. This represented 81% of the operating costs, a decrease from the 106% reported at year-end 2022-2023 (with a reserve of £205,848).

The Board noted this decrease in reserve as a proportion of operating costs, bringing it closer to the 60% target.

Structure, governance and management

a. Constitution

The company and the group is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association and is a registered charity number 1044013. The governing document is dated 21 December 1994. There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

By operation of law, all trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

b. Methods of appointment or election of trustees

The management of the company and the group is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association.

The directors of the company, who are also trustees for the purposes of charity law and under the company's Articles, are known as members of the Board of Trustees. Under the requirements of the Articles of Association, the members of the Board of Trustees holding office under either Article 25.1.2 or 25.1.3 shall retire from office at the 4th (fourth) annual general meeting following the commencement of his or her term of office. When considering co-opting trustees, the Board of Trustees has regard to the requirement for any specialist skills needed and wider experience of the charity sector.

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c. Policies adopted for the induction and training of Trustees

Most trustees are already familiar with the work of the charity and have knowledge of work that the charity undertakes and charity governance. New trustees are given an information pack containing information from the various Charity Commission Publications along with the Articles of Association.

d. Organisation structure and decision making

The Executive Committee are responsible for setting the strategic objectives and establishing policy. The Committee meets up to six times a year and delegates the day-to-day running of the organisation to the Executive Manager and staff at the UKNEQAS office in Sheffield.

e. Risk management

The directors have assessed the risks to which the charity is exposed, in particular those related to the operations and finances of the company, and are of the opinion that systems are in place to minimise the charity's exposure to these risks. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of all staff, clients and visitors.

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Trustees' Annual Report for the year ended 31 March 2024

Statement of trustees' responsibilities

The trustees (who are also the directors of the company for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial . Under company law, the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Group and the company and of their incoming resources and application of resources, including their income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Group will continue business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Group and the company's transactions and disclose with reasonable accuracy at any time the financial position of the Group and the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Group and the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of trustees and signed on their behalf by:

Barbara De La Salle

Signer ID: SRYKLDPEN3...

Dr B De la Salle

Date: 04/12/2024 GMT

United Kingdom National External Quality Assessment Service

Independent examiner's report to the trustees of United Kingdom National External Quality Assessment Service ('the Group')

I report to the charity trustees on my examination of the consolidated accounts of the Group comprising the United Kingdom National External Quality Assessment Service ('the parent company') and its subsidiary undertaking for the year ended 31 March 2024.

Responsibilities and basis of report

As the trustees of the parent company (and its directors for the purposes of company law) you are responsible for the preparation of the consolidated accounts of the Group in accordance with the requirements of the Charities Act 2011 (the Charities Act) and the Companies Act 2006 ('the 2006 Act') and you have chosen to prepare consolidated accounts for the Group. You are satisfied that the accounts of both parent company and the Group are not required by either company or charity law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the accounts. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the consolidated accounts present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

Independent examiner's statement

Since the group's gross income exceeded £250,000, your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

- 1 accounting records were not kept in respect of the parent company and its subsidiary as required by section 386 of the 2006 Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- 4 the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for Accounting and Reporting by Charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed: Philip Allsop
Signer ID: YHZA7ZGW8B...

Dated: 04/12/2024 GMT

Philip Allsop FCA
Chartered Accountants
BHP LLP
2 Rutland Park
Sheffield
S10 2PD

United Kingdom National External Quality Assessment Service - Statement of Financial Activities for the year ended 31 March 2024

Statement of Financial Activities (including the Income and Expenditure Account for the year ended 31 March 2024, as required by the Companies Act 2006)

	Note Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2024 £	2024 £	2024 £	2023 £
Income & Endowments from:					
Charitable activities	15	124,783	-	124,783	125,057
Other trading activities	16	147,469	-	147,469	126,266
Investments	17	857	-	857	50
Total income		273,109	-	273,109	251,373
Expenditure on:					
Charitable activities	18	142,800	-	142,800	127,033
Commercial trading operation	18	152,152	-	152,152	113,609
Total expenditure		294,952	-	294,952	240,642
Net income for the year		(21,843)	-	(21,843)	10,731
Tax on ordinary activities	19	(3,644)	-	(3,644)	-
Transfers between funds		-	-	-	-
Net income after transfers		(25,487)	-	(25,487)	10,731
Net movement in funds		(25,487)	-	(25,487)	10,731
Reconciliation of funds:-					
Total funds brought forward		205,848	-	205,848	195,117
Total funds carried forward		180,361	-	180,361	205,848

The consolidated statement of financial activities complies with the requirements for an income and expenditure account under the Companies Act 2006 and includes all losses recognised in the year.

All the prior year transactions were unrestricted items, and no further analysis is required

All activities derive from continuing operations

The notes attached on pages 22 to 30 form an integral part of these accounts.

United Kingdom National External Quality Assessment Service - Consolidated Balance Sheet as at 31 March 2024

	Notes	2024 £	2023 £
Fixed assets			
Tangible assets	7	3,113	820
Current assets			
Debtors	8	43,784	49,730
Cash at bank and in hand		338,742	325,737
Total current assets		382,526	375,467
Creditors: amounts falling due within one year	9	(205,278)	(170,439)
Net current assets		177,248	205,028
The total net assets of the charity		180,361	205,848
Charity funds			
Restricted funds		-	-
Unrestricted funds	13	180,361	205,848
		180,361	205,848

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.

Barbara De La Salle
 Signer ID: SRYKLDPEN3...

Dr B De la Salle

Trustee

04/12/2024 GMT

Approved by the board of trustees on

The notes attached on pages 22 to 30 form an integral part of these accounts.

United Kingdom National External Quality Assessment Service - Company Balance Sheet as at 31 March 2024

	Notes	2024 £	2023 £
Fixed assets			
Tangible assets	7	3,026	646
Current assets			
Debtors	8	81,919	61,028
Cash at bank and in hand		179,034	204,717
Total current assets		260,953	265,745
Creditors: amounts falling due within one year	9	(76,234)	(73,353)
Net current assets		184,719	192,392
The total net assets of the charity		187,745	193,038
Charity funds			
Restricted funds		-	-
Unrestricted funds	13	187,745	193,038
		187,745	193,038

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.

Barbara De La Salle

Signer ID: SRYKLDPEN3...

Dr B De la Salle

Trustee

04/12/2024 GMT

Approved by the board of trustees on

The notes attached on pages 22 to 30 form an integral part of these accounts.

United Kingdom National External Quality Assessment Service

Notes to the Accounts for the year ended 31 March 2024

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

United Kingdom National External Quality Assessment Services meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The consolidated statement of financial activities (SOFA) and consolidated balance sheet consolidate the financial statements of the Group and its subsidiary undertaking. The results of the subsidiary are consolidated on a line by line basis.

The parent company has taken advantage of the exemption allowed under section 408 of the Companies Act 2006 and has not presented its own statement of financial activities in these financial statements. The deficit of the parent company is £5,293 (2023 - surplus of £18,119)

Going Concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

Basis for consolidation

The financial statements consolidate the accounts of United Kingdom National External Quality Assessment Service and its wholly owned subsidiary, Pathology Quality Assessment Limited.

United Kingdom National External Quality Assessment Service

Notes to the Accounts for the year ended 31 March 2024

Policies relating to categories of income and income recognition.

Income recognition

All income is recognised once the company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The following specific policies are applied to particular categories of income:

Precept income is included in full in the statement of financial activities when receivable and is shown within charitable activities income for the charitable company's income and within other trading activities where related to the trading subsidiary.

Investment income is included when receivable and represents interest earned on the charity's cash deposits.

Policies relating to expenditure on goods and services provided to the charity.

Recognition of expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total direct costs and shared costs, including support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Group's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverably VAT.

Policies relating to assets, liabilities and provisions and other matters.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Office equipment	25 % straight line
Fixtures and fittings	25 % straight line

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

United Kingdom National External Quality Assessment Service

Notes to the Accounts for the year ended 31 March 2024

Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received in advance payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligations.

Operating leases

Rentals paid under operating leases are charged to the Consolidated Statement of Financial Activities on a straight line basis over the term of the lease.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

There are no designated funds held by the charity

There are no restricted funds held by the charity

Amounts held on behalf of WHO Collaborating Centre

On 22 March 2000, monies held by the Wolfson EQA laboratory fund were transferred to the charity at request of the Charity Commission. The purpose of these funds were to enable the Wolfson EQA laboratory to function as a World Health Organisation Collaborating Centre for Research and Reference Services in Clinical Chemistry, and to advance education and promote the presentation of good health through quality assurance and assessment services in laboratory medicine worldwide. United Kingdom National External Quality Assessment Services is acting as custodian of these funds. Its trustees have no control over where the monies are spent and the charity charges a management fee for holding these funds. The monies are shown separately within creditors as amounts held on behalf of WHO Collaborating Centre, are held in a separate bank account and transactions relating to these funds are not included within the income and expenditure of the charity.

Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

United Kingdom National External Quality Assessment Service

Notes to the Accounts for the year ended 31 March 2024

Financial instruments including cash and bank balances

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2 Net surplus before tax in the financial year

	2024	2023
	£	£

The net surplus before tax in the financial year is stated after charging:-

Depreciation of owned fixed assets	1,411	807
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3 Interest payable

	2024	2023
	£	£

Bank interest payable	210	-
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4 Staff costs and emoluments

<i>Salary costs</i>	Group 2024 £	Group 2023 £	Company 2024 £	Company 2023 £
Wages and salaries	96,290	72,995	57,774	43,797
Social security costs	-	4,575	-	2,745
Pension costs	1,390	1,002	834	601

Total salaries, wages and related costs	97,680	78,572	58,608	47,143
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The average number of employed persons employed by the company during the year were as follows:

Group 2024 No.	Group 2023 No.
3	2

Included within the employee numbers above is one employee (2023: one employee) whose salary has been recharged to the entity.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

5 Defined contribution pension schemes

The charity operates a defined contribution pension scheme in line with the workplace pension scheme.

Any liabilities and assets associated with the scheme are shown under debtors and creditors.

United Kingdom National External Quality Assessment Service

Notes to the Accounts for the year ended 31 March 2024

6 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

7 Tangible fixed assets

<i>Group</i>	Office equipment	Fixtures & fittings	Total
	£	£	£
Cost			
At 1 April 2023	2,466	31,655	34,121
Additions	-	3,704	3,704
At 31 March 2024	2,466	35,359	37,825
Depreciation			
At 1 April 2023	2,292	31,009	33,301
Charge for the year	87	1,324	1,411
At 31 March 2024	2,379	32,333	34,712
Net book value			
At 31 March 2024	87	3,026	3,113
At 31 March 2023	174	646	820

<i>Company</i>	Fixtures & fittings	Total
	£	£
Cost		
At 1 April 2023	31,655	31,655
Additions	3,704	3,704
At 31 March 2024	35,359	35,359
Depreciation		
At 1 April 2023	31,009	31,009
Charge for the year	1,324	1,324
At 31 March 2024	32,333	32,333
Net book value		-
At 31 March 2024	3,026	3,026
At 31 March 2023	646	646

United Kingdom National External Quality Assessment Service

Notes to the Accounts for the year ended 31 March 2024

8 Debtors

	Group 2024 £	Group 2023 £	Company 2024 £	Company 2023 £
Trade debtors	26,821	25,863	7,982	9,744
Amounts owed by group undertakings	-	-	64,408	42,185
Prepayments and accrued income	15,963	23,867	8,529	9,099
Other debtors	1,000	-	1,000	-
	43,784	49,730	81,919	61,028

9 Creditors: amounts falling due within one year

	Group 2024 £	Group 2023 £	Company 2024 £	Company 2023 £
Trade creditors	61,748	75,017	39,251	41,850
Accruals	16,307	10,206	13,378	8,436
Amounts held on behalf of WHO Collaborating Centre	21,673	21,673	21,673	21,673
Other taxation and social security	6,296	1,818	1,829	1,094
Other creditors	99,254	61,725	103	300
	205,278	170,439	76,234	73,353

10 Related party transactions

There were 16 directors/trustees (2023: 15) who served during the period.

During the year £2,141.34 of expenses were reimbursed to trustees (2023: £Nil)

During the year, the company paid £20,000 (2023: £20,000) to Sheffield Teaching Hospital NHS Foundation Trust for the services of L Whitby, trustee.

During the year, sales totalling £11,060 (2023: £8,010) were made to Labxcell Limited, a company which trustees C Hodgson and L Whitby were also directors of. In addition, there were sales totalling £13,806 (2023: £18,683) made to External Quality Assessment Services for Cancer Diagnostics C.I.C., a company which L Whitby, trustee, and A Dodson, director of the subsidiary, are also directors of.

The majority of the trustees of the charity are also employees of the legal entities that operate the member schemes which contribute £196,569 (2023: £199,969) to the charitable group's income. Disclosure of each individual transaction would result in unnecessary costs and delay due to the number of transactions between the charity and the schemes.

The charitable company owns 100% of its subsidiary Pathology Quality Assessment Limited. During the year, expenditure was recharged of £22,223 to the subsidiary company (2023: £21,273). At the year end amounts totalling £64,408 (2023: £42,185) are included in debtors to the parent charitable company.

11 Ultimate controlling party

The charity is under the control of its legal members.

United Kingdom National External Quality Assessment Service

Notes to the Accounts for the year ended 31 March 2024

12 Particulars of how particular funds are represented by assets and liabilities

At 31 March 2024	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	3,113	-	-	3,113
Current Assets	382,526	-	-	382,526
Current Liabilities	(205,278)	-	-	(205,278)
	180,361	-	-	180,361

At 1 April 2023	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	820	-	-	820
Current Assets	375,467	-	-	375,467
Current Liabilities	(170,439)	-	-	(170,439)
	205,848	-	-	205,848

13 Statement of funds

Current year	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2024 £
<i>Unrestricted funds</i>					
General funds	193,038	125,631	(142,800)	11,876	187,745
Pathology Quality Assessment	12,810	147,478	(155,796)	(11,876)	(7,384)
	205,848	273,109	(298,596)	-	180,361

Prior year	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2023 £
<i>Unrestricted funds</i>					
General funds	169,253	125,165	(126,223)	24,843	193,038
Pathology Quality Assessment	25,864	126,208	(114,419)	(24,843)	12,810
	195,117	251,373	(240,642)	-	205,848

14 Operating lease commitments

At 31 March 2024 the Group and the company had commitments to make future minimum lease payments under the non-cancellable operating leases as follows:

	Group 2024 £	Group 2023 £
Not later than 1 year	14,400	7,463
Later than 1 year and not later than 5 years	43,200	11,817
	57,600	19,280

United Kingdom National External Quality Assessment Service

Detailed analysis of income and expenditure for the year ended 31 March 2024 as required by the SORP 2015

This analysis is classssified by conventional nominal descriptions and not by activity.

15 Charitable activities income

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2024	2024	2024	2023
	£	£	£	£
Precept subscriptions - UK NEQAS				
Precept subscriptions - UK NEQAS	124,783	-	124,783	125,057
Total Charitable activities	124,783	-	124,783	125,057

16 Income from other, non charitable, trading activities

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2024	2024	2024	2023
	£	£	£	£
Precept subscriptions - PQA	71,786	-	71,786	74,912
Fund management fees	2,080	-	2,080	1,870
Participant's meeting sales	73,603	-	73,603	41,424
Sponsorship income	-	-	-	8,000
Other income	-	-	-	60
Total from other activities	147,469	-	147,469	126,266

17 Investment income

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2024	2024	2024	2023
	£	£	£	£
Bank Interest Receivable	857	-	857	50
Total investment income	857	-	857	50

United Kingdom National External Quality Assessment Service

Detailed analysis of income and expenditure for the year ended 31 March 2024 as required by the SORP 2015

18 Total expenditure

	Trading operation 2024 £	Charitable activities 2024 £	Total funds 2024 £	Total funds 2023 £
Participant meeting costs	72,630	-	72,630	46,824
Cost of the executive	-	6,690	6,690	1,536
President's reimbursements	-	20,000	20,000	20,000
Cost of working groups	-	4,308	4,308	4,042
Annual meeting	1,016	19,035	20,051	17,654
Advertising and promotion	26,947	-	26,947	21,135
Wages and salaries	39,072	58,608	97,680	78,572
Temporary wage costs	996	1,081	2,077	9,910
Staff training		1,050	1,050	168
General office expenses	219	2,436	2,655	4,480
Operating lease rentals - land and buildings	3,304	4,956	8,260	7,463
Computer costs	2,889	4,763	7,652	10,702
Subscriptions	-	446	446	94
Bank charges	234	77	311	167
Sundry expenses	-	678	678	1,609
Independent examiner's remuneration	-	6,430	6,430	6,744
Accountancy fees	4,526	6,262	10,788	4,162
Depreciation	87	1,324	1,411	807
Professional fees	-	4,423	4,423	4,298
Hotels, travel and subsistence	22	233	255	275
Interest payable	210	-	210	-
Total 2024	152,152	142,800	294,952	240,642

Total 2023

113,609	127,033	240,642
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19 Taxation

	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Corporation tax - prior year adjustments	3,644	-	3,644	-
Total taxation costs	3,644	-	3,644	-

Accounts

UNITED KINGDOM NATIONAL EXTERNAL QUALITY ASSESSMENT SERVICE

(A company limited by guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

UNITED KINGDOM NATIONAL EXTERNAL QUALITY ASSESSMENT SERVICE
(A company limited by guarantee)

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UNITED KINGDOM NATIONAL EXTERNAL QUALITY ASSESSMENT SERVICE
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REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2023

Trustees	Mr L Whitby, Chair Dr P L Chiodini (resigned 16 November 2022) Dr B De la Salle Mr A Dodson Mr R C Haggas Dr J Henderson Ms C Hodgson (resigned 16 November 2022) Dr F MacKenzie Dr R Marrington Ms D Patel Ms D Pritchard Ms A Rafique (appointed 16 November 2022) Dr S Rughooputh (appointed 16 November 2022) Ms M Tabiner Ms R Treacy Ms D A Williams
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Company registered number	03012351
Charity registered number	1044013
Registered office	2 Rutland Park Sheffield S10 2PD
Company secretary	Ms J Gelder
Independent Examiner	BHP LLP Chartered Accountants 2 Rutland Park Sheffield S10 2PD
Bankers	Barclays Bank Plc Leicester LE87 2BB

UNITED KINGDOM NATIONAL EXTERNAL QUALITY ASSESSMENT SERVICE
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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their annual report together with the financial statements of the company for the 1 April 2022 to 31 March 2023. The Annual report serves the purposes of both a trustees' report and a directors' report under company law. The trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the group and the company qualify as small under section 383 of the Companies Act 2006, the Group strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

United Kingdom National External Quality Assessment Service (UK NEQAS) provides external quality assessment (EQA) services to clinical laboratories worldwide, and uses the findings from these EQA services to provide education about the factors associated with good and poor performance. By informing clinical laboratories about such issues UK NEQAS promotes patient safety and good health by educational means.

The UK NEQAS consortium has significant experience in provision of EQA, having been established in 1969. Throughout its history UK NEQAS has led the way in EQA with the introduction of programmes for new diagnostic tests, development of innovative EQA for qualitative, quantitative and interpretative aspects of clinical laboratory testing and, as a result, is recognised as the world leader in EQA provision.

The UK NEQAS charity is governed by a Board of Trustees, elected from the membership and with one external member. In addition to directing the organisation, the Board of Trustees regularly reviews the operation of the charity to ensure that UK NEQAS continues to meet its charitable aims, delivers a benefit to the public and meets the requirements of the Charity Commission. The Board of Trustees also implements new initiatives and directs the UK NEQAS organisation to promote harmonisation in working practices, development of EQA services, promotion of UK NEQAS and ensures adherence to the Code of Practice.

To direct and promote the aims of UK NEQAS, the membership appoints a President, who acts as Chair of the Board of Trustees. The President is elected by the membership in a closed ballot with candidates being members of or associated to a UK NEQAS centre. The current President, Mr Liam Whitby, took up the role at the UK NEQAS annual consortium in November 2018, he was re-elected for a second term of office ending in 2024. The President is supported in their role by four Vice-Presidents, the Board of Trustees and staff from UK NEQAS Central Office.

Members of the Board of Trustees receive no personal remuneration from the Charity for the time spent on UK NEQAS Board business, other than reimbursement of expenses. There is an agreed fixed backfill reimbursement (authorised by the Charity Commission) to the employer of the President in order to release time to undertake Presidential business.

The EQA services provided by UK NEQAS are essential to supporting health services worldwide in their assessment and management of patients. Within the UK alone the NHS performs over 1.25 billion clinical laboratory tests a year, with over 95% of all clinical pathways relying on clinical laboratory results. Given the importance of clinical laboratory testing, the provision of a high standard EQA service is essential to healthcare and is a requirement for laboratories wishing to achieve accreditation to the ISO 15189 standard. The EQA programmes operated by UK NEQAS are designed to not only support clinical laboratories in monitoring the quality of their results, but to also allow laboratories to benchmark their performance against users of other technologies and colleagues nationally and internationally. Additionally, the programmes also provide laboratories with the tools necessary for continual audit of their services and education of staff.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Objectives and activities (continued)

The EQA services provided by UK NEQAS are open to all laboratories (public, private, research, veterinary) both within the UK and overseas. Instrument manufacturers, diagnostic reagent producers and pharmaceutical companies are encouraged to participate in UK NEQAS programmes, to enable them to monitor their products when they are used in the clinical laboratory environment (a key part of regulations such as IVD-R) and to assist in the development of new products. Allowing all laboratories to use UK NEQAS services means that patients worldwide benefit from EQA delivered concurrently with educational activities to inform users of best practices, resulting in improvements in healthcare delivery for all.

The membership of the UK NEQAS consortium consists of 16 expert centres located around the UK and hosted by a variety of public institutions (NHS Trusts, Universities, UK Health Protection Agency and private, not-for-profit companies limited by guarantee). All UK NEQAS member centres are accredited to ISO/IEC 17043:2010 and operate according to the UK NEQAS Articles of Association and Code of Practice which require UK NEQAS services to be provided on a not-for-profit basis with any operating surplus reinvested into service improvements.

Each UK NEQAS member has a dedicated Organiser responsible for the delivery of EQA services from that centre and accountable to the UK NEQAS Board of Trustees for ensuring their centre meets the UK NEQAS Articles and adheres to the Code of Practice. Each Organiser is a registered scientist or clinician, with extensive experience in their field of EQA. In addition to an Organiser, each UK NEQAS centre is staffed by a dedicated team of scientists and administrative support staff working to ensure the delivery of a high standard of service to participants. Additional support and advice on development and operation of EQA programmes is provided by an independent steering committee of unpaid experts. These committees ensure that all UK NEQAS programmes remain clinically relevant in a developing laboratory environment and maintain the educational ethos that is at the heart of the organisation's values. Funding for the steering committees is met by the relevant UK NEQAS centre, with members of the steering committees receiving no personal remuneration from the Charity for their time other than reimbursement of expenses.

Additional external support and assistance is provided to UK NEQAS Organisers by the National Quality Assessment Advisory Panels (NQAAPs) and the Quality Assurance in Pathology Committee (QAPC). These stakeholder bodies, provided in partnership with other EQA providers and the Royal College of Pathologists (RCPATH), ensure that any performance issues occurring in UK laboratories are dealt with in a robust, consistent, and supportive manner. A proportion of operational funding for the NQAAPs is facilitated by the UK NEQAS Board of Trustees on behalf of the consortium, paid for from member centres' precepts. However, it should be noted that to ensure operational independence, members of the NQAAPs and the QAPC receive no personal remuneration from UK NEQAS. Whilst the NQAAP framework only applies to UK laboratories, UK NEQAS also works with regulatory oversight organisations in other countries to ensure that, where such mechanisms exist, they are used for the benefit of laboratories and patient safety and performance concerns highlighted by EQA programmes are rapidly resolved for the good of all.

The UK NEQAS Board of Trustees and the member centres are supported by the UK NEQAS Central Office. The staff at Central Office ensure the harmonious and co-ordinated operation of UK NEQAS on organisational projects and strategies. UK NEQAS Central Office have been responsible for the delivery of UK NEQAS pan-disciplinary webinars and have facilitated the delivery of specialist online scientific meetings, ensuring education remains the primary objective of the charity. Furthermore, Central Office continues to support the promotion and marketing of UK NEQAS services both nationally and internationally by producing harmonised marketing materials. Staff from Central Office are members of each UK NEQAS working group (I.T., Logistics, Marketing and Promotions, Point of Care Testing and Quality Management) and this guarantees that the requirements of the charity are foremost in any developments, but also ensures consistency and promotes harmonisation across the organisation. Additionally, staff at Central Office regularly update content on the UK NEQAS website (www.ukneqas.org.uk), and are responsible for promoting UK NEQAS aims, services and ideals via the UK NEQAS Twitter feed (@UKNEQAS) and UK NEQAS profile on LinkedIn.

UNITED KINGDOM NATIONAL EXTERNAL QUALITY ASSESSMENT SERVICE

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TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Objectives and activities (continued)

Communication between the UK NEQAS Board and the Pathology Quality Assessment (PQA) board (the trading company of UK NEQAS) are facilitated by regular meetings of both Boards and by having three members of the UK NEQAS Board of Trustees as members of the PQA board.

Public Benefit Statement

The Trustees have complied with the duty in section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission. Details of the activities carried out to deliver a public benefit are set out in this Objectives and activities section above.

Achievements and performance in 2022/23

- Continued collaborative working with stakeholders including RCPATH, Medicines and Healthcare Products Regulatory Agency (MHRA), United Kingdom Accreditation Service (UKAS), Association for Clinical Biochemistry and Laboratory Medicine (ACB) and Institute of Biomedical Science (IBMS) to deliver improved quality outcomes for patients via improvements to the NQAAP and QAPC frameworks
- Continued delivery and development of multiple new genetic testing EQA programmes to meet the requirements of the NHS England and the National Genetics Testing Catalogue
- Supported UK NEQAS centres to deliver webinars to participants
- Ensured continual updates to the UK NEQAS website
- Continued to hold virtual meetings for all working group and board meetings
- Facilitated the move of UK NEQAS Vitamin K into Birmingham Quality/UK NEQAS for Clinical Chemistry
- Attended the Festival of Genomics, London, 25th – 26th January 2023
- Attended BioMedica, Dublin, 27th – 28th March 2023.

UK NEQAS Central Events

- 16th to 17th November 2022: UK NEQAS Annual Consortium meeting to support continuous professional development for UK NEQAS staff returned to the Edgbaston Hotel, Birmingham
- 16th November 2022 held Annual general meeting (AGM) at the Edgbaston Hotel, Birmingham
- Delivered UK NEQAS pan-disciplinary Point of care Testing (POCT) event at the Hyatt Hotel, Birmingham.

Working Groups

The I.T., Logistics, Marketing and Promotions, Point of Care Testing and Quality Management working groups all had multiple online meetings in the period 2022-2023, allowing them to continue their work to share experience across the organisation to improve service delivery and promote harmonisation. At the Consortium meeting in November 2022, it was also decided to establish a Working Group focussed on Sustainability, and meetings for this group are planned for 2023.

Individual Centres

We have continued to support our scheme Organisers in their local arrangements with their hosts during the year. We also supported UK NEQAS for Vitamin K in transferring their services from London to Birmingham (Birmingham Quality/UK NEQAS for Clinical Chemistry).

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Objectives and activities (continued)

Through our members we have continued the expansion of our EQA repertoire for the benefit of the participants. The Board has approved 15 new pilot programmes in 2022-2023:

Centre	Pilot Module Name	Date approved
Haematology	Reticulocyte Haemoglobin Content (RHC)	06/04/2023
Microbiology	Molecular detection of Coronavirus (SARS-CoV-2)	14/04/2022
IIA	NMDAR Antibodies	08/05/2022
Edinburgh Peptide Hormones	Urinary Progesterone	15/06/2022
Birmingham Quality	Urinary Steroids	15/06/2022
Microbiology	Molecular Detection of Monkeypox Virus EQA	06/10/2022
Microbiology	Monkeypox Serology (IgG and IgM)	06/10/2022
GenQA	Carrier Screening	12/10/2022
GenQA	Genomic MDT	12/10/2022
GenQA	Cholangiocarcinoma Testing	12/10/2022
GenQA	Endometrial Tumours	12/10/2022
GenQA	NIPT for Fetal Rhesus D	12/10/2022
GenQA	Pharmacogenomics Panel	12/10/2022
GenQA	Spinal Muscular Atrophy (SMA) Molecular Newborn Screening	12/10/2022
ICC&ISH	Breast HER2 Low IHC	03/11/2022
GenQA	Metabolic Disorders	03/11/2022

UNITED KINGDOM NATIONAL EXTERNAL QUALITY ASSESSMENT SERVICE
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Objectives and activities (continued)

The Board of Trustees held seven meetings during the year (meetings 190 - 196). One meeting (196th) was face to face, all others were online.

International collaborative working has continued through both members and Board of Trustees with collaborations in place with international bodies such as:

- EuroBloodNet
- European Centre for Disease Prevention and Control (ECDC)
- European Committee for External Quality Assurance (EQALM)
- European Federation of Clinical Chemistry and Laboratory Medicine (EFLM)
- European Society for Human Genetics (ESHG)
- European Society of Human Reproduction and Embryology
- International Council for Standardisation in Haematology (ICSH)
- International Cytometry Society (ICSH)
- International Federation of Clinical Chemistry and Laboratory Medicine (IFCC)
- International Laboratory Accreditation Cooperation (ILAC)
- International Society for Laboratory Haematology (ISLH)
- International Society of Blood Transfusion (ISBT)
- International System for Human Cytogenomic Nomenclature (ISCN)
- Joint Committee for Traceability in Laboratory Medicine (JCTLM)
- National Institutes for Health (NIH)
- Royal College of Pathologists of Australasia Quality Assurance Programs (RCPAQAP)
- Serious Hazards of Transfusion (SHOT)
- World Federation of Haemophilia (WFH)
- World Health Organisation (WHO)
- International Quality Network for Pathology (IQNPath)

The UK NEQAS Consortium hosted several virtual and in-person scientific meetings during the year 1st April 2022 to 31st March 2023, reaching over 8,500 delegates worldwide:

Centre	Event Title	Date	Platform
Birmingham Quality	Troubleshooting your EQA	07/04/2022	Online
Birmingham Quality	Focus on Haemolysis within the UK NEQAS for Serum Indices Scheme	05/05/2022	Online
Birmingham Quality	Focus on Drugs and TDM within the UK NEQAS for Tox and TDM Scheme	14/06/2022	Online
Birmingham Quality	Focus on Cardiac Markers with the UK NEQAS for Cardiac Markers Scheme	07/07/2022	Online
Birmingham Quality	Focus on PCOS within the UK NEQAS for Steroids Scheme	06/09/2022	Online

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Objectives and activities (continued)

Centre	Event Title	Date	Platform
Birmingham Quality	Troubleshooting your EQA	04/10/2022	Online
Birmingham Quality	EQA for all things Faecal from Chemistry	15/11/2022	Online
Birmingham Quality	Point of Care Testing EQA	08/12/2022	Online
Birmingham Quality	Updates from Birmingham Quality, including the new ISO15189:2022 standard	11/01/2023	Online
Birmingham Quality	Interpretative Comments	07/02/2023	Online
Birmingham Quality	UK NEQAS for Vitamin K – The Transition to Birmingham Quality and how best to use our services	06/03/2023	Online
Birmingham Quality	Troubleshooting your EQA	09/03/2023	Online
Blood Coagulation	Annual Scientific Meeting	07-08/06/2022	Hybrid
BTLP	Complexity, Collaboration and Case-Studies	24/11/22	Face to Face Symposium
Cardiac Markers	Cardiac Markers Dialogues	30/09/2022	Face to face
Cardiac Markers	Focus on Cardiac Markers within UK NEQAS for Cardiac Markers	07/07/2022	Online hosted by Birmingham Quality
CPT	Intro to Cellular Components, Tissue Morphology and Tissue Recognition Part 1	20/04/2022	Online
CPT	Intro to Cellular Components, Tissue Morphology and Tissue Recognition Part 2	21/04/2022	Online
CPT	Introduction to Specialist Demonstration Techniques Session 1	19/05/2022	Online
CPT	Introduction to Specialist Demonstration Techniques Session 2	20/05/2022	Online
CPT	Mohs' Procedure Introductory	26/05/2022	Online
CPT	Renal Session 1	06/06/2022	Online
CPT	Renal Session 2	07/06/2022	Online
CPT	Specialist Workshop A Session 1	16/06/2022	Online
CPT	Specialist Workshop A Session 2	17/06/2022	Online
CPT	Introduction to DIF	05/08/2022	Online
CPT	Specialist Workshop B Session 1	11/08/2022	Online
CPT	Specialist Workshop B Session 2	12/08/2022	Online
CPT	Intro to Immunocytochemistry Session 1	07/09/2022	Online

UNITED KINGDOM NATIONAL EXTERNAL QUALITY ASSESSMENT SERVICE
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Objectives and activities (continued)

Centre	Event Title	Date	Platform
CPT	Intro to Immunocytochemistry Session 2	08/09/2022	Online
CPT	Intro to Immunocytochemistry Session 3	09/09/2022	Online
CPT	ICC Technical Issues and Quality Assurance Session 1	05/10/2022	Online
CPT	ICC Technical Issues and Quality Assurance Session 2	06/10/2022	Online
CPT	ICC Technical Issues and Quality Assurance Session 3	07/10/2022	Online
CPT	Amyloid Session 1	27/10/2022	Online
CPT	Amyloid Session 2	28/10/2022	Online
CPT	Intro to Cellular Components, Tissue Morphology and Tissue Recognition Part 1	01/11/2022	Online
CPT	Intro to Cellular Components, Tissue Morphology and Tissue Recognition Part 2	02/11/2022	Online
CPT	Annual Participant Meeting	07/11/2022	Face to Face
CPT	Annual Participant Meeting	08/11/ 2022	Face to Face
CPT	ICC Applications in Laboratory Practice Session 1	09/11/2022	Online
CPT	ICC Applications in Laboratory Practice Session 2	10/11/2022	Online
CPT	ICC Applications in Laboratory Practice Session 3	11/11/2022	Online
CPT	Interpretive Digital Diagnostic Cytopathology Feedback Meeting	11/11/2022	Online
CPT	Transmission Electron Microscopy (am)	18/11/2022	Online
CPT	Transmission Electron Microscopy (pm)	18/11/2022	Online
CPT	Diagnostic Cytology Beginner/Refresher Session 1 (AM)	23/11/2022	Online
CPT	Diagnostic Cytology Beginner/Refresher Session 2 (PM)	23/11/2022	Online
CPT	Diagnostic Cytology Intermediate/Troubleshooting Session 1 (AM)	24/11/2022	Online
CPT	Diagnostic Cytology Intermediate/Troubleshooting Session 2 (PM)	24/11/2022	Online
CPT	Fresh Muscle Biopsies Session 1 (AM)	09/12/2022	Online
CPT	Fresh Muscle Biopsies Session 2 (PM)	09/12/2022	Online

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Objectives and activities (continued)

Centre	Event Title	Date	Platform
CPT	BMT Introductory Session 1 (AM)	13/12/2022	Online
CPT	BMT Introductory Session 2 (PM)	13/12/2022	Online
CPT	Troubleshooting in demonstration techniques – Retic	12/01/2023	Online
CPT	Troubleshooting in demonstration techniques – DPAS	18/01/2023	Online
CPT	Troubleshooting in demonstration techniques – Trichromes	19/01/2023	Online
CPT	Histology by numbers	01/02/2023	Online
CPT	Controlling your controls	08/02/2023	Online
CPT	Tissue Preparation Techniques Session 1	15/02/2023	Online
CPT	Tissue Preparation Techniques Session 2	16/02/2023	Online
CPT	Tissue Preparation Techniques Session 3	17/02/2023	Online
CPT	Diagnostic Cytology Beginners/ Refresher Microscopy Session	21/02/2023	Face to Face
CPT	Diagnostic Cytology Intermediate/ Troubleshooting Microscopy Session	22/02/2023	Face to Face
CPT	Troubleshooting special stains	23/02/2023	Online
CPT	Troubleshooting in demonstration techniques – Retic	01/03/2023	Online
CPT	Troubleshooting in demonstration techniques – DPAS	09/03/2023	Online
CPT	Troubleshooting in demonstration techniques – Trichromes	15/03/2023	Online
CPT	Back to Basics – Quality Management Systems	16/03/2023	Online
CPT	Microtomy - tips to better sectioning	17/03/2023	Online
CPT	Distinguishing Tumour from Normal Tissue	28/03/2023	Online
GenQA	GenQA ISCN workshop, Rome	26-27/09/2022	Face to face
GenQA	GenQA ISCN workshop, London	15-16/03/2023	Face to face
GenQA	FOCUS ON webinar: SNV classification - It's all about the evidence	25/04/2022	Online
GenQA	FOCUS ON webinar: Fusion testing in solid tumours	07/06/2022	Online
GenQA	NIPT Participant's Workshop	12/06/2022	Hybrid

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Objectives and activities (continued)

Centre	Event Title	Date	Platform
GenQA	FOCUS ON webinar: EQA for ISCN (International System for Human Cytogenomic Nomenclature)	05/07/2022	Online
GenQA	Lessons Learned from the 2021 EQA Scheme for Lung Cancer Liquid Biopsy Testing	07/10/2022	Online
GenQA	FOCUS ON webinar: Overview of CLL	26/10/2022	Online
GenQA	FOCUS ON Reporting guidance: Striving for the perfect genomic report	01/12/2022	Online
GenQA	FOCUS ON Genetic Counselling	09/01/2023	Online
GenQA	FOCUS ON Preimplantation Genetic Testing (PGT)	02/03/2023	Online
GenQA	Ensuring accurate classification of variants in BRCA1, BRCA2 and HRR genes webinar 1	15/03/2023	Online
Haematology	UK NEQAS Haematology 23 rd Annual Participants' Meeting	18/10/2022	Face to face
Haematology	UK NEQAS Haematology Molecular Haemoglobinopathies Programme *	21/11/2022	Online
Histocompatibility & Immunogenetics	UK NEQAS for H&I Annual Participant Meeting (Face to Face)	24/05/2022	Face to face
Histocompatibility & Immunogenetics	UK NEQAS for H&I Annual Participant Meeting (Virtual) *	26/05/2022	Online
Histocompatibility & Immunogenetics	iED1 Educational Webinar *	08/09/2022	Online
Histocompatibility & Immunogenetics	iED2 Educational Webinar *	24/03/2023	Online
IIA	Cryoproteins Training *	13/04/22	Online
IIA	CSF Haem Pigments *	04/05/22	Online
IIA	CSF IgG Oligoclonal Bands *	11/05/23	Online
IIA	CSF B2 transferrin *	18/05/22	Online
IIA	CSF webinar series-Panel discussion *	25/05/22	Online
IIA	Cryoproteins Training	09/06/22	Face to face
IIA	UK NEQAS Immunology, Immunochemistry & Allergy (IIA) Participants meeting	10/06/23	Face to face
IIA	Myeloma Lab Best Practice tool -What's it all about? *	08/03/23	Online

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Objectives and activities (continued)

Centre	Event Title	Date	Platform
IIA	Monoclonal Gammopathy of Undetermined Significance (MGUS) - What Does This Mean? *	15/03/23	Online
IIA	AL Amyloidosis - Is This Serious Doctor? *	22/03/23	Online
IIA	Plasma Cell Disorders - Panel Discussion *	29/03/2023	Online
Parasitology	UK NEQAS Microbiology Division 2022 Scientific Meeting	Nov. 2022	Face to face. Delivered jointly by Parasitology, Microbiology and Virology
Pan-Disciplinary	Supporting Your Point of Care Testing (POCT) Service *	30/06/2022	Face to face
Reproductive Science	UK NEQAS Reproductive Science Annual Participants Day	23/03/2023	Face to Face

*supported by UK NEQAS Central Office

Future Developments

- Continued collaborative working with stakeholders to deliver improved quality outcomes for patients via improvements to the NQAAP and QAPC frameworks, with the work to be completed in October 2022, with a planned launch of the updated system for April 2023
- Pan-disciplinary UK NEQAS events, including a planned POCT meeting scheduled for July 2024 in Birmingham, UK (building on the success of the 2022 POCT meeting)
- Attendance at trade events and in-person meetings
- Harmonisation of packaging appearance and shipping documentation
- Review of Pathology Quality Assessment (PQA), the charity's associated trading company to ensure it continues to serve the charity and its constituent members in the most effective manner.
- Review of brand positioning to assist with optimising marketing and promotion of UK NEQAS services

Financial Review

a. Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

b. Financial performance

The charity and its subsidiary company combined had a surplus of £10,731 (2022: £13,171) in the year ended 31 March 2023. At 31 March 2023, they had continued reserves to carry forward of £202,901 (2022: £195,117).

UNITED KINGDOM NATIONAL EXTERNAL QUALITY ASSESSMENT SERVICE

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TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

c. Reserves policy

The charity operates in a financial landscape heavily reliant on Members' precept payments, which are primarily received in the second quarter of the fiscal year. To ensure it has sufficient funds to meet its expenditure in the first half of the year, the charity maintains a high level of unrestricted reserves, agreed upon by the trustees, equivalent to 60% of one year's operating costs.

Upon reviewing the year-end figures as of 31 March 2023, it was found that the reserve stood at £205,848, while consolidated operating costs for the charity and its trading subsidiary (excluding participant meeting fees) were £193,818. This represented 106% of the operating costs, a decrease from the 116.6% reported at year-end 2021-2022 (with a reserve of £195,117).

The Board noted this decrease in reserve as a proportion of operating costs, bringing it closer to the 60% target. However, the figure remains higher than ideal. The Board acknowledges that significant underspending occurred in the 2022-2023 fiscal year, particularly in the reduction of face-to-face meetings, suspension of advisory panel fees, and underspending against Central Office staffing costs.

The Board expects that corrective actions will be taken in the forthcoming financial year to balance the expenditure related to panel fees and staffing costs. No immediate corrective adjustments are deemed necessary at this time.

Structure, governance and management

a. Constitution

The company and the group is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association and is a registered charity number 1044013.

b. Methods of appointment or election of trustees

The management of the company and the group is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association.

The directors of the company, who are also trustees for the purposes of charity law and under the company's Articles, are known as members of the Board of Trustees. Under the requirements of the Articles of Association, the members of the Board of Trustees holding office under either Article 25.1.2 or 25.1.3 shall retire from office at the 4th (fourth) annual general meeting following the commencement of his or her term of office. When considering co-opting trustees, the Board of Trustees has regard to the requirement for any specialist skills needed and wider experience of the charity sector.

c. Policies adopted for the induction and training of Trustees

Most trustees are already familiar with the work of the charity and have knowledge of work that the charity undertakes and charity governance. New trustees are given an information pack containing information from the various Charity Commission Publications along with the Articles of Association.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

(continued)

d. Organisational structure and decision making

The Executive Committee are responsible for setting the strategic objectives and establishing policy. The Committee meets up to six times a year and delegates the day-to-day running of the organisation to the Executive Manager and staff at the UKNEQAS office in Sheffield.

e. Risk management

The directors have assessed the risks to which the charity is exposed, in particular those related to the operations and finances of the company, and are of the opinion that systems are in place to minimise the charity's exposure to these risks. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of all staff, clients and visitors.

Statement of trustees' responsibilities

The trustees (who are also the directors of the company for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial . Under company law, the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Group and the company and of their incoming resources and application of resources, including their income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Group will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Group and the company's transactions and disclose with reasonable accuracy at any time the financial position of the Group and the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Group and the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of trustees and signed on their behalf by:



.....
Mr L Whitby

Date: Oct 26, 2023

UNITED KINGDOM NATIONAL EXTERNAL QUALITY ASSESSMENT SERVICE
(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2023

Independent examiner's report to the trustees of United Kingdom National External Quality Assessment Service ('the Group')

I report to the charity trustees on my examination of the consolidated accounts of the Group comprising the United Kingdom National External Quality Assessment Service ('the parent company') and its subsidiary undertakings for the year ended 31 March 2023.

Responsibilities and basis of report

As the trustees of the parent company (and its directors for the purposes of company law) you are responsible for the preparation of the consolidated accounts of the Group in accordance with the requirements of the Charities Act 2011 (the Charities Act) and the Companies Act 2006 ('the 2006 Act') and you have chosen to prepare consolidated accounts for the Group. You are satisfied that the accounts of both parent company and the Group are not required by either company or charity law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the accounts. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the consolidated accounts present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

Independent examiner's statement

Since the group's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the parent company and its subsidiaries as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

UNITED KINGDOM NATIONAL EXTERNAL QUALITY ASSESSMENT SERVICE
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INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed: *Philip Allsop*
Philip Allsop (Oct 26, 2023 15:59 GMT+1)

Dated: Oct 26, 2023

Philip Allsop FCA

2 Rutland Park
Sheffield
S10 2PD

UNITED KINGDOM NATIONAL EXTERNAL QUALITY ASSESSMENT SERVICE
(A company limited by guarantee)

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2023

	Note	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:				
Charitable activities	2	125,057	125,057	124,557
Other trading activities	3	126,266	126,266	102,295
Investments		50	50	1
Total income		251,373	251,373	226,853
Expenditure on:				
Cost of commercial trading operation		113,609	113,609	82,590
Charitable activities		127,033	127,033	131,092
Total expenditure	4	240,642	240,642	213,682
Net movement in funds		10,731	10,731	13,171
Reconciliation of funds:				
Total funds brought forward		195,117	195,117	181,946
Net movement in funds		10,731	10,731	13,171
Total funds carried forward		205,848	205,848	195,117

The consolidated statement of financial activities complies with the requirements for an income and expenditure account under the Companies Act 2006 and includes all gains and losses recognised in the year.

UNITED KINGDOM NATIONAL EXTERNAL QUALITY ASSESSMENT SERVICE**(A company limited by guarantee)**REGISTERED NUMBER: 03012351

CONSOLIDATED BALANCE SHEET*AS AT 31 MARCH 2023*

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	8	820	1,627
		820	1,627
Current assets			
Debtors	9	49,730	101,468
Cash at bank and in hand		325,737	278,832
		375,467	380,300
Creditors: amounts falling due within one year	10	(170,439)	(186,810)
Net current assets		205,028	193,490
Total assets less current liabilities		205,848	195,117
Total net assets		205,848	195,117
Charity funds			
Restricted funds	11	-	-
Unrestricted funds	11	205,848	195,117
Total funds		205,848	195,117

The company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

UNITED KINGDOM NATIONAL EXTERNAL QUALITY ASSESSMENT SERVICE

(A company limited by guarantee)

REGISTERED NUMBER: 03012351

CONSOLIDATED BALANCE SHEET (CONTINUED)

AS AT 31 MARCH 2023

The financial statements were approved and authorised for issue by the trustees and signed on their behalf by:



.....
Mr L Whitby

Date: Oct 26, 2023

The notes on pages 21 to 31 form part of these financial statements.

UNITED KINGDOM NATIONAL EXTERNAL QUALITY ASSESSMENT SERVICE**(A company limited by guarantee)**REGISTERED NUMBER: 03012351

COMPANY BALANCE SHEET*AS AT 31 MARCH 2023*

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	8	646	1,366
		646	1,366
Current assets			
Debtors	9	61,028	53,984
Cash at bank and in hand		204,717	206,151
		265,745	260,135
Creditors: amounts falling due within one year	10	(73,353)	(86,582)
Net current assets		192,392	173,553
Total assets less current liabilities		193,038	174,919
Total net assets		193,038	174,919
Charity funds			
Restricted funds	11	-	-
Unrestricted funds	11	193,038	174,919
Total funds		193,038	174,919

The parent company has taken advantage of the exemption allowed under section 408 of the Companies Act 2006 and has not presented its own statement of financial activities in these financial statements. The surplus of the parent company is £18,119 (2022 - Deficit of £(688)).

The company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

UNITED KINGDOM NATIONAL EXTERNAL QUALITY ASSESSMENT SERVICE
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COMPANY BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2023

The financial statements were approved and authorised for issue by the trustees and signed on their behalf by:



.....
Mr L Whitby

Date: Oct 26, 2023

The notes on pages 21 to 31 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

United Kingdom National External Quality Assessment Service meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The consolidated statement of financial activities (SOFA) and consolidated balance sheet consolidate the financial statements of the Group and its subsidiary undertaking. The results of the subsidiary are consolidated on a line by line basis.

The Group has taken advantage of the exemption allowed under section 408 of the Companies Act 2006 and has not presented its own statement of financial activities in these financial statements.

1.2 Company status

The company is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

1.3 Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

1.4 Income

All income is recognised once the company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The following specific policies are applied to particular categories of income:

Precept income is included in full in the statement of financial activities when receivable and is shown within charitable activities income for the charitable company's income and within other trading activities where related to the trading subsidiary.

Investment income is included when receivable and represents interest earned on the charity's cash deposits.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

1. Accounting policies (continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Group's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

1.6 Basis for consolidation

The financial statements consolidate the accounts of United Kingdom National External Quality Assessment Service and its wholly owned subsidiary company, Pathology Quality Assessment Limited.

The company has taken advantage of the exemption contained within section 408 of the Companies Act 2006 not to present its own Income and expenditure account.

The net income for the year dealt with in the accounts of the parent was £15,172 (2022: £688 net expenditure).

1.7 Tangible fixed assets and depreciation

All assets costing more than £200 are capitalised.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives.

Depreciation is provided on the following basis:

Office equipment	- 25% per annum
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1.8 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the bank.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

1. Accounting policies (continued)

1.9 Operating leases

Rentals paid under operating leases are charged to the Consolidated statement of financial activities on a straight line basis over the lease term.

1.10 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.11 Cash at bank and in hand

Cash at bank and in hand includes cash.

1.12 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation.

1.13 Financial instruments

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.14 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the Group and which have not been designated for other purposes.

1.15 Amounts held on behalf of WHO Collaborating Centre

On 22 March 2000, monies held by the Wolfson EQA laboratory Fund were transferred to the charity at request of the Charity Commission. The purpose of these funds were to enable the Wolfson EQA laboratory to function as a World Health Organisation Collaborating Centre for Research and Reference Services in Clinical Chemistry, and to advance education and promote the presentation of good health through quality assurance and assessment services in laboratory medicine worldwide. United Kingdom National External Quality Assessment Services is acting as custodian of these funds. Its trustees have no control over where the monies are spent and the charity charges a management fee for holding these funds. The monies are shown separately within creditors as amounts held on behalf of WHO Collaborating Centre, are held in a separate bank account and transactions relating to these funds are not included within the income and expenditure of the charity.

UNITED KINGDOM NATIONAL EXTERNAL QUALITY ASSESSMENT SERVICE
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

2. Income from charitable activities

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Precept subscriptions - UKNEQAS	125,057	125,057	124,557
Total 2022	124,557	124,557	

3. Income from other trading activities

Income from non charitable trading activities

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Other income	60	60	5,100
Precept subscriptions - PQA	74,912	74,912	75,317
Fund management fees	1,870	1,870	990
Participant's meeting sales	41,424	41,424	20,888
Sponsorship income	8,000	8,000	-
	126,266	126,266	102,295

UNITED KINGDOM NATIONAL EXTERNAL QUALITY ASSESSMENT SERVICE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

4. Total expenditure

	Trading operation 2023 £	Charitable activities 2023 £	Total funds 2023 £	Total funds 2022 £
Participant meeting costs	46,824	-	46,824	27,293
Cost of the executive	-	1,536	1,536	154
President's reimbursements	-	20,000	20,000	20,000
Cost of working groups	-	4,042	4,042	15,208
Annual Meeting	-	17,654	17,654	5,748
Advertising and promotion	21,092	43	21,135	8,398
Wages and salaries	31,028	47,544	78,572	91,534
Temporary wage costs	3,799	6,111	9,910	-
Staff training	168	-	168	-
General office expenses	-	4,480	4,480	5,556
Operating lease rentals - land and buildings	2,985	4,478	7,463	6,825
Computer costs	4,188	6,514	10,702	7,256
Subscriptions	-	94	94	815
Bank charges	167	-	167	109
Sundry expenses	52	1,557	1,609	229
Independent examiner's remuneration	-	6,744	6,744	-
Auditor's remuneration	-	-	-	9,400
Accountancy fees	3,031	1,131	4,162	2,152
Depreciation	-	807	807	4,051
Professional fees	-	4,298	4,298	8,954
Hotels, travel and subsistence	275	-	275	-
Total 2023	113,609	127,033	240,642	213,682
Total 2022	82,590	131,092	213,682	

UNITED KINGDOM NATIONAL EXTERNAL QUALITY ASSESSMENT SERVICE
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

5. Net income/(expenditure)

This is stated after charging:

	2023	2022
	£	£
Depreciation of tangible fixed assets: - owned by the charitable group	807	4,051
Fees payable to the company's independent examiner in respect of:		
Auditor's remuneration - audit	-	9,400
Independent examination fees	6,700	-
Operating lease rentals - land and buildings	7,463	6,825
	=====	=====

6. Independent examiner's/ auditor's remuneration

The independent examiner's remuneration amounts to an independent examination fee of £6,700. In the prior year an audit was performed, and the auditor's remuneration amounted to an audit fee of £9,400 and non-audit services of £2,152.

7. Staff costs

	Group	Group	Company	Company
	2023	2022	2023	2022
	£	£	£	£
Wages and salaries	72,995	85,858	43,797	51,514
Social security costs	4,575	4,171	2,745	2,503
Pension costs	1,002	1,505	601	903
	=====	=====	=====	=====
	78,572	91,534	47,143	54,920

The average number of persons employed by the company during the year was as follows:

Group	Group
2023	2022
No.	No.
=====	=====
2	3

Included within the employee numbers above is one employee (2022: one employee) whose salary has been recharged to the entity.

UNITED KINGDOM NATIONAL EXTERNAL QUALITY ASSESSMENT SERVICE
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

7. Staff costs (continued)

No employee received remuneration amounting to more than £60,000 in either year.

8. Tangible fixed assets

Group

	Office Equipment £
<i>Cost or valuation</i>	
At 1 April 2022	34,121
At 31 March 2023	<u>34,121</u>
<i>Depreciation</i>	
At 1 April 2022	32,494
Charge for the year	807
At 31 March 2023	<u>33,301</u>
<i>Net book value</i>	
At 31 March 2023	<u><u>820</u></u>
At 31 March 2022	<u><u>1,627</u></u>

UNITED KINGDOM NATIONAL EXTERNAL QUALITY ASSESSMENT SERVICE
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

8. Tangible fixed assets (continued)

Company

	Fixtures and fittings £
Cost or valuation	
At 1 April 2022	31,655
At 31 March 2023	31,655
Depreciation	
At 1 April 2022	30,289
Charge for the year	720
At 31 March 2023	31,009
Net book value	
At 31 March 2023	646
At 31 March 2022	1,366

9. Debtors

	Group 2023 £	Group 2022 £	Company 2023 £	Company 2022 £
Trade debtors	25,863	97,742	9,744	52,247
Amounts owed by group undertakings	-	-	42,185	1,736
Prepayments and accrued income	23,867	3,726	9,099	1
	49,730	101,468	61,028	53,984

UNITED KINGDOM NATIONAL EXTERNAL QUALITY ASSESSMENT SERVICE
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

10. Creditors: Amounts falling due within one year

	Group 2023	Group 2022	Company 2023	Company 2022
	£	£	£	£
Payments received on account	61,307	62,393	-	-
Trade creditors	75,017	66,847	41,850	42,385
Amounts held on behalf of WHO Collaborating Centre	21,673	21,673	21,673	21,673
Other taxation and social security	724	5,455	-	-
Other creditors	11,718	30,442	9,830	22,524
	170,439	186,810	73,353	86,582

11. Statement of funds

Statement of funds - current year

	Balance at 1 April 2022	Income	Expenditure	Transfers in/out	Balance at 31 March 2023
	£	£	£	£	£
<i>Unrestricted funds</i>					
General funds	169,253	125,165	(126,223)	24,843	193,038
Pathology Quality Assessment	25,864	126,208	(114,419)	(24,843)	12,810
	195,117	251,373	(240,642)	-	205,848

Statement of funds - prior year

	Balance at 1 April 2021	Income	Expenditure	Balance at 31 March 2022
	£	£	£	£
<i>Unrestricted funds</i>				
General funds	175,506	124,658	(130,911)	169,253
Pathology Quality Assessment	6,440	102,195	(82,771)	25,864
	181,946	226,853	(213,682)	195,117

UNITED KINGDOM NATIONAL EXTERNAL QUALITY ASSESSMENT SERVICE
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

12. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	820	820
Current assets	375,467	375,467
Creditors due within one year	(170,439)	(170,439)
Total	205,848	205,848

Analysis of net assets between funds - prior year

	Unrestricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	1,627	1,627
Current assets	380,300	380,300
Creditors due within one year	(186,810)	(186,810)
Total	195,117	195,117

13. Operating lease commitments

At 31 March 2023 the Group and the company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	Group 2023 £	Group 2022 £
Not later than 1 year	7,463	8,054
Later than 1 year and not later than 5 years	11,817	20,806
	19,280	28,860

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

14. Related party transactions

There were 15 directors/ trustees (2022: 15) who served during the period. No directors/ trustees received remuneration during the period.

During the year, there were no expenses reimbursed to trustees (2022: £Nil)

During the year, the company paid £20,000 (2022: £20,000) to Sheffield Teaching Hospital NHS Foundation Trust for the services of L Whitby, trustee.

During the year, sales totalling £8,010 (2022: £7,997) were made to Labxcell Limited, a company which trustees C Hodgson and L Whitby were also directors of. In addition, there were sales totalling £18,683 (2022: £18,653) made to External Quality Assessment Services for Cancer Diagnostics C.I.C., a company which L Whitby, trustee, and A Dodson, director of the subsidiary, are also directors of.

The majority of the trustees of the charity are also employees of the legal entities that operate the member schemes which contribute £199,969 (2022: £199,974) to the charitable group's income. Disclosure of each individual transaction would result in unnecessary costs and delay due to the number of transactions between the charity and the schemes.

The charitable company owns 100% of its subsidiary Pathology Quality Assessment Limited. During the year, expenditure was recharged of £21,273 to the subsidiary company (2022: £19,819). At the year end amounts totalling £42,185 (2022: £1,736) are included in debtors owed to the parent charitable company.

UKNEQAS 2023 - Final Accounts

Final Audit Report

2023-10-26

Created:	2023-10-26
By:	Emily Jones (emily.jones@bhp.co.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAA_EO5laBx0W0gF9Fw3ANPYUq2v6BxGevE

"UKNEQAS 2023 - Final Accounts" History

-  Document created by Emily Jones (emily.jones@bhp.co.uk)
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-  Document e-signed by Liam Whitby (liam.whitby@ukneqasli.co.uk)
Signature Date: 2023-10-26 - 15:03:38 GMT - Time Source: server- IP address: 82.132.245.116
-  Agreement completed.
2023-10-26 - 15:03:38 GMT

Accounts

UNITED KINGDOM NATIONAL EXTERNAL QUALITY ASSESSMENT SERVICE
(A company limited by guarantee)
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

UNITED KINGDOM NATIONAL EXTERNAL QUALITY ASSESSMENT SERVICE
(A company limited by guarantee)

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UNITED KINGDOM NATIONAL EXTERNAL QUALITY ASSESSMENT SERVICE**(A company limited by guarantee)**

REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2022

Trustees	Dr F MacKenzie Ms C Hodgson Dr P L Chiodini Mr A Dodson Dr B De la Salle Mr L Whitby, Chair Mrs D A Williams Mrs D Patel Dr R Marrington Mrs D Pritchard Dr J Henderson Ms R Treacy Mr R C Haggas (appointed 18 November 2021) Miss M Tabiner (appointed 18 November 2021)
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Company registered number	03012351
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Charity registered number	1044013
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Registered office	2 Rutland Park Sheffield S10 2PD
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Company secretary	Mrs J Gelder
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Independent auditor	BHP LLP Chartered Accountants 2 Rutland Park Sheffield S10 2PD
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Bankers	Barclays Bank Plc Leicester LE87 2BB
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UNITED KINGDOM NATIONAL EXTERNAL QUALITY ASSESSMENT SERVICE
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2022

The Trustees present their annual report together with the audited financial statements of the company for the 1 April 2021 to 31 March 2022. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the group and the company qualify as small under section 383 of the Companies Act 2006, the Group strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

United Kingdom National External Quality Assessment Service (UK NEQAS) provides external quality assessment (EQA) services to clinical laboratories worldwide, and uses the findings from these EQA services to provide education about the factors associated with good and poor performance. By informing clinical laboratories about such issues UK NEQAS promotes patient safety and good health by educational means.

The UK NEQAS consortium has significant experience in provision of EQA, having been established in 1969. Throughout its history UK NEQAS has led the way in EQA with the introduction of programmes for new diagnostic tests, development of innovative EQA for qualitative, quantitative and interpretative aspects of clinical laboratory testing and, as a result, is recognised as the world leader in EQA provision.

The UK NEQAS charity is governed by a Board of Trustees, elected from the membership and with one external member. In addition to directing the organisation, the Board of Trustees regularly reviews the operation of the charity to ensure that UK NEQAS continues to meet its charitable aims, delivers a benefit to the public and meets the requirements of the Charity Commission. The Board of Trustees also implements new initiatives and directs the UK NEQAS organisation to promote harmonisation in working practices, development of EQA services, promotion of UK NEQAS and ensures adherence to the Code of Practice.

To direct and promote the aims of UK NEQAS, the membership appoints a President, who acts as Chair of the Board of Trustees. The President is elected by the membership in a closed ballot with candidates being members of or associated to a UK NEQAS centre. The current President, Mr Liam Whitby, took up the role at the UK NEQAS annual consortium in November 2018, he was re-elected for a second term of office ending in 2024. The President is supported in their role by four Vice-Presidents, the Board of Trustees and staff from UK NEQAS Central Office.

Members of the Board of Trustees receive no personal remuneration from the Charity for the time spent on UK NEQAS Board business, other than reimbursement of expenses. There is an agreed fixed backfill reimbursement (authorised by the Charity Commission) to the employer of the President in order to release time to undertake Presidential business.

The EQA services provided by UK NEQAS are essential to supporting health services worldwide in their assessment and management of patients. Within the UK alone the NHS performs over 1.25 billion clinical laboratory tests a year, with over 95% of all clinical pathways relying on clinical laboratory results. Given the importance of clinical laboratory testing, the provision of a high standard EQA service is essential to healthcare and is a requirement for laboratories wishing to achieve accreditation to the ISO 15189 standard. The EQA programmes operated by UK NEQAS are designed to not only support clinical laboratories in monitoring the quality of their results, but to also allow laboratories to benchmark their performance against users of other technologies and colleagues nationally and internationally.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Objectives and activities (continued)

In addition, the programmes also provide laboratories with the tools necessary for continual audit of their services and education of staff.

The EQA services provided by UK NEQAS are open to all laboratories (public, private, research, veterinary) both within the UK and overseas. Instrument manufacturers, diagnostic reagent producers and pharmaceutical companies are encouraged to participate in UK NEQAS programmes, to enable them to monitor their products when they are used in the clinical laboratory environment (a key part of regulations such as IVD-R) and to assist in the development of new products. Allowing all laboratories to use UK NEQAS services means that patients worldwide benefit from EQA delivered concurrently with educational activities to inform users of best practices, resulting in improvements in healthcare delivery for all.

The membership of the UK NEQAS consortium consists of 16 expert centres located around the UK and hosted by a variety of public institutions (NHS Trusts, Universities, UK Health Protection Agency and private, not-for-profit companies limited by guarantee). All UK NEQAS member centres are accredited to ISO/IEC 17043:2010 and operate according to the UK NEQAS Articles of Association and Code of Practice which require UK NEQAS services to be provided on a not-for-profit basis with any operating surplus reinvested into service improvements.

Each UK NEQAS member has a dedicated Organiser responsible for the delivery of EQA services from that centre and accountable to the UK NEQAS Board of Trustees for ensuring their centre meets the UK NEQAS Articles and adheres to the Code of Practice. Each Organiser is a registered scientist or clinician, with extensive experience in their field of EQA. In addition to an Organiser, each UK NEQAS centre is staffed by a dedicated team of scientists and administrative support staff working to ensure the delivery of a high standard of service to participants. Additional support and advice on development and operation of EQA programmes is provided by an independent steering committee of unpaid experts. These committees ensure that all UK NEQAS programmes remain clinically relevant in a developing laboratory environment and maintain the educational ethos that is at the heart of the organisation's values. Funding for the steering committees is met by the relevant UK NEQAS centre, with members of the steering committees receiving no personal remuneration from the Charity for their time other than reimbursement of expenses.

Additional external support and assistance is provided to UK NEQAS Organisers by the National Quality Assessment Advisory Panels (NQAAPs) and the Quality Assurance in Pathology Committee (QAPC). These stakeholder bodies, provided in partnership with other EQA providers and the Royal College of Pathologists (RCPATH), ensure that any performance issues occurring in UK laboratories are dealt with in a robust, consistent, and supportive manner. A proportion of operational funding for the NQAAPs is facilitated by the UK NEQAS Board of Trustees on behalf of the consortium, paid for from member centres' precepts. However, it should be noted that to ensure operational independence, members of the NQAAPs and the QAPC receive no personal remuneration from UK NEQAS. Whilst the NQAAP framework only applies to UK laboratories, UK NEQAS also works with regulatory oversight organisations in other countries to ensure that, where such mechanisms exist, they are used for the benefit of laboratories and patient safety and performance concerns highlighted by EQA programmes are rapidly resolved for the good of all.

The UK NEQAS Board of Trustees and the member centres are supported by the UK NEQAS Central Office. The staff at Central Office ensure the harmonious and co-ordinated operation of UK NEQAS on organisational projects and strategies. UK NEQAS Central Office have been responsible for the delivery of UK NEQAS pan-disciplinary webinars and have facilitated the delivery of specialist online scientific meetings, ensuring education remains the primary objective of the charity. Furthermore, Central Office continues to support the promotion and marketing of UK NEQAS services both nationally and internationally by producing harmonised marketing materials. Staff from Central Office are members of each UK NEQAS working group (I.T., Logistics, Marketing and Promotions, Point of Care Testing and Quality Management) and this guarantees that the requirements of the charity are foremost in any developments, but also ensures consistency and promotes harmonisation across the organisation. Additionally, staff at Central Office regularly update content on the UK NEQAS website (www.ukneqas.org.uk), and are responsible for promoting UK NEQAS aims, services and ideals via the UK NEQAS Twitter feed (@UKNEQAS) and UK NEQAS profile on LinkedIn.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Objectives and activities (continued)

Communication between the UK NEQAS Board and the Pathology Quality Assessment (PQA) board (the trading company of UK NEQAS) are facilitated by regular meetings of both Boards and by having three members of the UK NEQAS Board of Trustees as members of the PQA board.

Achievements and performance in 2021/22

- Continued to develop and deliver a suite of Covid-19 EQA programmes and educational modules in response to the Covid-19 pandemic
- Continued delivery of EQA programmes during the Covid-19 pandemic and lockdown
- Continued collaborative working with stakeholders including RCPATH, Medicines and Healthcare Products Regulatory Agency (MHRA), United Kingdom Accreditation Service (UKAS), Association of Clinical Biochemistry (ACB) and Institute of Biomedical Science (IBMS) to deliver improved quality outcomes for patients via improvements to the NQAAP and QAPC frameworks
- Supporting the Getting it Right First Time (GIRFT) initiative on several projects
- Continued delivery and development of multiple new genetic testing EQA programmes to meet the requirements of the NHS England and the National Genetics Testing Catalogue
- Developed a series of pan-disciplinary webinars on "Digital and Interpretative EQA"
- Supported UK NEQAS centres to deliver webinars to participants
- Ensured continual updates to the UK NEQAS website
- Continued to hold virtual meetings for all working group and board meetings
- 15th to 17th March 2022: provided the UK NEQAS trade stand at Institute of Biomedical Science (IBMS) Congress in Birmingham, with representation from multiple centres to enable dialogue with participants

UK NEQAS Central Events

- 16th to 18th November 2021: Held a virtual (for the first time) UK NEQAS Consortium meeting to support continual professional development for UK NEQAS staff
- 18th November 2021: The UK NEQAS Annual General Meeting was again held as a virtual event due to Covid-19 national restrictions

Working Groups

The I.T., Logistics, Marketing and Promotions, Point of Care Testing and Quality Management working groups all had multiple online meetings in the period 2021-2022, allowing them to continue their work to share experience across the organisation to improve service delivery and promote harmonisation.

We have continued to support our scheme Organisers in their local arrangements with their hosts during the year and assisted centres relocating to improved premises for the continued provision of EQA.

The past year has seen the retirement of the following Organisers and Managers from their roles within several UK NEQAS centres:

- Dr Paul Chadwick (UK NEQAS Microbiology Interpretative Comments)
- Ms Jane French (Birmingham Quality)
- Mr Alan Reid (UK NEQAS Cardiac Markers)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Objectives and activities (continued)

UK NEQAS and the Board has supported these centres in their transition to new leadership and recruitment of new staff, by ensuring that any appointments of organisers followed the UK NEQAS Articles of Association and the Code of Practice, confirming that the appointees were sufficiently qualified to meet the high professional standards needed to be a UK NEQAS organiser.

Through our members we have continued the expansion of our EQA repertoire for the benefit of the participants. The Board has approved eight new pilot programmes in 2021-2022:

Centre	Pilot Module Name	Date approved
GenQA	Abnormal Ultrasound	20/09/2021
GenQA	Calcium Disorders	20/09/2021
GenQA	Prediction of Thiopurine Toxicity	20/09/2021
GenQA	RNA Splicing	20/09/2021
Cardiac Markers	High Sensitivity cTnI Point of Care	15/11/2021
Leucocyte Immunophenotyping	Measurable Residual Disease for Acute Myeloid Leukaemia by Molecular Methods	06/12/2021
Cellular Pathology Technique (CPT)	Diagnostic Cytopathology Cell Block	23/02/2022
Cellular Pathology Technique (CPT)	Digital Interpretative Synovial Fluid Crystals	23/02/2022

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Objectives and activities (continued)

The Board of Trustees held four meetings during the year (meetings 186 – 189), all meetings were online.

International collaborative working has continued through both members and Board of Trustees with collaborations in place with international bodies such as:

- EuroBloodNet
- European Centre for Disease Prevention and Control (ECDC)
- European Committee for External Quality Assurance (EQALM)
- European Federation of Clinical Chemistry and Laboratory Medicine (EFLM)
- European Society for Human Genetics (ESHG)
- European Society of Human Reproduction and Embryology
- International Council for Standardisation in Haematology (ICSH)
- International Cytometry Society (ICSH)
- International Federation of Clinical Chemistry and Laboratory Medicine (IFCC)
- International Laboratory Accreditation Cooperation (ILAC)
- International Society for Laboratory Haematology (ISLH)
- International Society of Blood Transfusion (ISBT)
- International System for Human Cytogenomic Nomenclature (ISCN)
- Joint Committee for Traceability in Laboratory Medicine (JCTLM)
- National Institutes for Health (NIH)
- Royal College of Pathologists of Australasia Quality Assurance Programs (RCPAQAP)
- Serious Hazards of Transfusion (SHOT)
- World Federation of Haemophilia (WFH)
- World Health Organisation (WHO)
- International Quality Network for Pathology (IQNPath)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Objectives and activities (continued)

The UKNEQAS Consortium hosted a number of virtual scientific meetings during 2021-2022, reaching over 10,500 delegates worldwide:

Centre	Event Title	Date	Platform
Blood Coagulation	Haemophilia Therapies in 2021*	16/04/2021	Zoom
Cellular Pathology Technique (CPT)	Introduction to Cellular Components, Tissue Morphology and Tissue Recognition	20-21/04/2021	Zoom
Immunology, Immunochemistry & Allergy (IIA)	Mysteries of Myeloma (Session 1): What is myeloma and the patient's perspective?*	21/04/2021	Zoom
Immunology, Immunochemistry & Allergy (IIA)	Mysteries of Myeloma (Session 2): Diagnostic testing for myeloma - challenges and pitfalls (Part 1)*	28/04/2021	Zoom
GenQA	BRCA variant classification webinar 1	28/04/2021	Zoom
GenQA	Pathogenicity of somatic variants	24/05/2021	GoTo Webinar
Immunology, Immunochemistry & Allergy (IIA)	Mysteries of Myeloma (Session 3): Diagnostic testing for myeloma - challenges and pitfalls (Part 2)*	05/05/2021	Zoom
Immunology, Immunochemistry & Allergy (IIA)	Mysteries of Myeloma (Session 4): New monoclonal gammopathy patient, now what?*	12/05/2021	Zoom
Histocompatibility & Immunogenetics (H&I)	Annual General Meeting 2020-21*	12/05/2021	Zoom
Microbiology	Celebrating 50 Years of Excellence in Microbiology EQA (Session 1): How to Handle the EUCAST New Definitions of S, I and R*	13/05/2021	Zoom
Immunology, Immunochemistry & Allergy (IIA)	Mysteries of Myeloma (Session 5): Participants questions and tricky cases - summary/discussion*	19/05/2021	Zoom
Cellular Pathology Technique (CPT)	Introduction to Specialist Demonstration Techniques	19-20/05/2021	Zoom

UNITED KINGDOM NATIONAL EXTERNAL QUALITY ASSESSMENT SERVICE
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Objectives and activities (continued)

Centre	Event Title	Date	Platform
Cellular Pathology Technique (CPT)	Mohs Introductory	26/05/2021	Zoom
Microbiology	Celebrating 50 Years of Excellence in Microbiology EQA (Session 2): EQA for Covid-19; Emerging Technologies and Forward Planning in an Unpredictable Environment*	27/05/2021	Zoom
Cellular Pathology Technique (CPT)	Renal Introductory	16-17/06/2021	Zoom
Cellular Pathology Technique (CPT)	Specialist Workshop A	16-17/06/2021	Zoom
Microbiology	Celebrating 50 Years of Excellence in Microbiology EQA (Session 3): The Evolution of Interpretive Comments in Infection*	17/06/2021	Zoom
Microbiology	Celebrating 50 Years of Excellence in Microbiology EQA (Session 4): New Drugs for New Bugs*	23/06/2021	Zoom
GenQA	BRCA variant classification webinar 2	30/06/2021	Zoom
GenQA	Postnatal CNV classification	02/07/2021	GoTo Webinar
GenQA	Constitutional ISCN for beginners	14/07/2021	GoTo Webinar
Blood Coagulation	VITT (Vaccine-induced Immune Thrombocytopaenia and Thrombosis) – a Challenge to Researchers, Clinicians and Laboratories*	13/07/2021	Zoom
Cellular Pathology Technique (CPT)	Introduction to DIF	16/07/2021	Zoom
Microbiology	Celebrating 50 Years of Excellence in Microbiology EQA (Session 5): Detection of	22/07/2021	Zoom

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Objectives and activities (continued)

Centre	Event Title	Date	Platform
	Carbapenemase-Producing Gram-Negatives*		
Cellular Pathology Technique (CPT)	Specialist Workshop B	11-12/08/2021	Zoom
UK NEQAS Pan-Disciplinary	Digital and Interpretive EQA (Session 1): An Overview of Digital & Interpretive Pathology*	06/09/2021	Zoom
Cellular Pathology Technique (CPT)	Introduction to Immunocytochemistry	08-10/09/2021	Zoom
UK NEQAS Pan-Disciplinary	Digital and Interpretive EQA (Session 2): The Use of Digital Pathology – Now and in the Future*	13/09/2021	Zoom
Cellular Pathology Technique (CPT)	Amyloid	16-17/09/2021	Zoom
UK NEQAS Pan-Disciplinary	Digital and Interpretive EQA (Session 3): The Use of a UK NEQAS Digital System for Training and Individual Competency Assessments*	20/09/2021	Zoom
Histocompatibility & Immunogenetics (H&I)	Feedback from the UK NEQAS H&I Educational Scheme (iED) Scenario 1: Solid Organ Scenario*	24/09/2021	Zoom
GenQA	Lymphoma	24/09/2021	GoTo Webinar
UK NEQAS Pan-Disciplinary	Digital and Interpretive EQA (Session 4): Accreditation of Digital & Interpretive Methodologies*	27/09/2021	Zoom
Cellular Pathology Technique (CPT)	ICC Technical Issues and Quality Assurance	06-08/10/2021	Zoom
GenQA	Acquired ISCN for beginners	14/10/2021	GoTo Webinar

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Objectives and activities (continued)

Centre	Event Title	Date	Platform
Haematology	UK NEQAS Haematology Webinar (Session 1): Current Performance and Future Developments*	21/10/2021	Zoom
GenQA	HRR gene variants classification 2021 webinar 1	27/10/2021	Zoom
Haematology	UK NEQAS Haematology Webinar (Session 2): Morphology with the Experts*	28/10/2021	Zoom
GenQA	Tissue-j Prostate	03/11/2021	GoTo Webinar
Haematology	UK NEQAS Haematology Webinar (Session 3): Clinical Application of Advance Automated Counting Parameters*	04/11/2021	Zoom
Cellular Pathology Technique (CPT)	Annual Participant Meeting (Day 1): Neuropathology & Muscle Histochemistry: Back to Basics*	08/11/2021	Zoom
Cellular Pathology Technique (CPT)	Annual Participant Meeting (Day 2): The Challenges of Delivering a Quality EM Service*	09/11/2021	Zoom
Cellular Pathology Technique (CPT)	Annual Participant Meeting (Day 3): Cellular Pathology Proficiency Testing: Added Value of EQA*	10/11/2021	Zoom
Cellular Pathology Technique (CPT)	ICC Applications In Laboratory Practice	10-12/11/2021	Zoom
Cellular Pathology Technique (CPT)	Annual Participant Meeting (Day 4): Cellular Pathology Proficiency Testing: Practical Applications*	11/11/2021	Zoom
Microbiology	Celebrating 50 Years of Excellence in Microbiology EQA (Session 6): Laboratory Diagnosis of Diphtheria and Related Infections*	15/11/2021	Zoom

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Objectives and activities (continued)

Centre	Event Title	Date	Platform
Cellular Pathology Technique (CPT)	Transmission Electron Microscopy	19/11/2021	Zoom
Blood Coagulation	Clinical and Laboratory Management of Anticoagulation*	23/11/2021	Zoom
Cellular Pathology Technique (CPT)	Diagnostic Cytology Beginners/ Refresher	23/11/2021	Zoom
Cellular Pathology Technique (CPT)	Diagnostic Cytology Intermediate/ Troubleshooting	24/11/2021	Zoom
GenQA	Prenatal mosaicism using QF-PCR	25/11/2021	GoTo Webinar
GenQA	Tissue-j Ovarian	03/12/2021	GoTo Webinar
GenQA	Tissue-l Lung	03/12/2021	GoTo Webinar
Cellular Pathology Technique (CPT)	BMT Introductory	07/12/2021	Zoom
GenQA	HRR gene variants classification 2021 webinar 2	08/12/2021	Zoom
Cellular Pathology Technique (CPT)	Fresh Muscle Biopsies	10/12/2021	Zoom
Birmingham Quality	Introduction to EQA Services from Birmingham Quality	14/12/2021	Zoom
GenQA	Myeloma: A patient's story	17/12/2021	GoTo Webinar
Histocompatibility & Immunogenetics (H&I)	Feedback from the UKNEQAS for H&I iED2 Scenario*	12/01/2022	Zoom
Birmingham Quality	EQA of derived analytes within the UK NEQAS for Clinical Chemistry Scheme	12/01/2022	Zoom
GenQA	GenQA – evolving for you	17/01/2022	GoTo Webinar
Birmingham Quality	Focus on Cortisol within UK NEQAS for Steroid Hormones	09/02/2022	Zoom

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Objectives and activities (continued)

Centre	Event Title	Date	Platform
Blood Transfusion Laboratory Practice (BTLP)	UK NEQAS BTLP Update*	17/02/2022	Zoom
GenQA	Meiotic chromosome segregation	24/02/2022	GoTo Webinar
Microbiology	UK NEQAS Microbiology Virtual Workshop: Your Results Matter To Us*	11/03/2022	Zoom
Birmingham Quality	UK NEQAS for Acute and Chronic Kidney Disease	18/03/2022	Zoom
Blood Transfusion Laboratory Practice (BTLP)	UK NEQAS BTLP: Learning from Experience*	21/03/2022	Zoom
GenQA	Quality management and its impact on real life	22/03/2022	GoTo Webinar
Reproductive Science	UK NEQAS Reproductive Science 27th Annual Participants' Meeting*	24/03/2022	Zoom

* supported by UK NEQAS Central Office

Future Developments

- Continued collaborative working with stakeholders to deliver improved quality outcomes for patients via improvements to the NQAAP and QAPC frameworks, with the work to be completed by October 2022
- Pan-disciplinary UK NEQAS events, including a planned POCT meeting scheduled for 30th June 2022 in Birmingham, UK
- Return to trade events at in-person meetings and events
- Harmonisation of packaging appearance and shipping documentation
- Production of a central list of senior staff at each centre to ensure correct, timely and efficient communications
- Create Emergency Planning for Service Continuity (central and local) relating to staff, accommodation, and other circumstances
- Create central online repository of knowledge/webinars
- Review of Pathology Quality Assessment (PQA), the charity's associated trading company to ensure it continues to serve the charity and its constituent members in the most effective manner.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Financial Review

a. Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

b. Financial performance

The charity and its subsidiary company combined had a surplus of £13,171 (2021: £33,303) in the year ended 31 March 2022. At 31 March 2022, they had continued reserves to carry forward of £195,117.

c. Reserves policy

The trustees have previously agreed that the minimum level of unrestricted reserves should be the equivalent of 60% of one year's operating costs.

Given an average yearly operating cost of approximately £260,000, the 60% reserve would equate to £156,000. Thus, at the beginning of financial year 2021-22 we will be operating with an actual reserve of 116.6% of the ideal figure.

Consideration was given to the reserve figure at 31 March 2022 and the fact that it is not in line with the stated target of 60% of expenditure. It was concluded that the COVID pandemic and the unforeseeable corresponding effects it had on the Charity's activities had caused a temporary decrease in expenditure. This was particularly associated with the suspension of all face-to-face meetings including the annual consortium, steering and advisory board meetings. A reinstatement of some meetings and their associated costs in the forthcoming year will have a redressing effect on reserves going forward.

Structure, governance and management

a. Constitution

The company and the group is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association and is a registered charity number 1044013.

b. Methods of appointment or election of Trustees

The management of the company and the group is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association.

The directors of the company, who are also trustees for the purposes of charity law and under the company's Articles, are known as members of the Executive Committee. Under the requirements of the Memorandum and Articles of Association, the members of the Board of Trustees holding office under either Article 25.1.2 or 25.1.3 shall retire from office at the 4th (fourth) annual general meeting following the commencement of his or her term of office. When considering co-opting trustees, the Executive Committee has regard to the requirement for any specialist skills needed and wider experience of the charity sector.

UNITED KINGDOM NATIONAL EXTERNAL QUALITY ASSESSMENT SERVICE

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TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

(continued)

c. Policies adopted for the induction and training of Trustees

Most trustees are already familiar with the work of the charity and have knowledge of work that the charity undertakes and charity governance. New trustees are given an information pack containing information from the various Charity Commission Publications along with the Memorandum and Articles of Association.

d. Organisational structure and decision making

The Executive Committee are responsible for setting the strategic objectives and establishing policy. The Committee meets up to six times a year and delegates the day-to-day running of the organisation to the Executive Manager and staff at the UKNEQAS office in Sheffield.

e. Risk management

The directors have assessed the risks to which the charity is exposed, in particular those related to the operations and finances of the company, and are of the opinion that systems are in place to minimise the charity's exposure to these risks. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of all staff, clients and visitors.

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the company for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Group and the company and of their incoming resources and application of resources, including their income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Group will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Group and the company's transactions and disclose with reasonable accuracy at any time the financial position of the Group and the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Group and the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Disclosure of information to auditor

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charitable group's auditor is unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charitable group's auditor is aware of that information.

Approved by order of the members of the board of Trustees and signed on their behalf by:

Mr L Whitby

UNITED KINGDOM NATIONAL EXTERNAL QUALITY ASSESSMENT SERVICE

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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF UNITED KINGDOM NATIONAL EXTERNAL QUALITY ASSESSMENT SERVICE

Opinion

We have audited the financial statements of United Kingdom National External Quality Assessment Service (the 'parent charitable company') and its subsidiary (the 'group') for the year ended 31 March 2022 which comprise the Consolidated statement of financial activities, the Consolidated balance sheet, the Company balance sheet, the Consolidated statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the Group's and of the parent charitable company's affairs as at 31 March 2022 and of the Group's incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. 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 Group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Group's or the parent charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

UNITED KINGDOM NATIONAL EXTERNAL QUALITY ASSESSMENT SERVICE
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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF UNITED KINGDOM NATIONAL EXTERNAL QUALITY ASSESSMENT SERVICE (CONTINUED)

Other information

The other information comprises the information included in the Annual report other than the financial statements and our Auditor's report thereon. The Trustees are responsible for the other information contained within the Annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

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

- the information given in the Trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the directors' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

We have nothing to report in respect of the following matters in relation to which Companies Act 2006 requires us to report to you if, in our opinion:

- adequate and sufficient accounting records, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a Strategic report.

UNITED KINGDOM NATIONAL EXTERNAL QUALITY ASSESSMENT SERVICE

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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF UNITED KINGDOM NATIONAL EXTERNAL QUALITY ASSESSMENT SERVICE (CONTINUED)

Responsibilities of trustees

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees 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 Trustees are responsible for assessing the Group's and the parent charitable company'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 Trustees either intend to liquidate the Group or the parent charitable company 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. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

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

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's trustees, as a body, Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an Auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

Philip Allsop (Senior statutory auditor)

for and on behalf of

BHP LLP

Chartered Accountants

Statutory Auditor

2 Rutland Park

Sheffield

S10 2PD

UNITED KINGDOM NATIONAL EXTERNAL QUALITY ASSESSMENT SERVICE
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CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2022

	Note	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:				
Donations and legacies		124,557	124,557	156,849
Other trading activities	2	102,295	102,295	77,526
Investments		1	1	77
Total income		226,853	226,853	234,452
Expenditure on:				
Cost of commercial trading operation		82,590	82,590	81,319
Charitable activities		131,092	131,092	119,830
Total expenditure		213,682	213,682	201,149
Net movement in funds		13,171	13,171	33,303
Reconciliation of funds:				
Total funds brought forward		181,946	181,946	148,643
Net movement in funds		13,171	13,171	33,303
Total funds carried forward		195,117	195,117	181,946

The Consolidated statement of financial activities includes all gains and losses recognised in the year.

UNITED KINGDOM NATIONAL EXTERNAL QUALITY ASSESSMENT SERVICE**(A company limited by guarantee)**REGISTERED NUMBER: 03012351

CONSOLIDATED BALANCE SHEET*AS AT 31 MARCH 2022*

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	7	1,627	5,329
		1,627	5,329
Current assets			
Debtors	8	101,468	57,854
Cash at bank and in hand		278,832	273,750
		380,300	331,604
Creditors: amounts falling due within one year	9	(186,810)	(154,987)
Net current assets		193,490	176,617
Total assets less current liabilities		195,117	181,946
Total net assets		195,117	181,946
Charity funds			
Restricted funds	10	-	-
Unrestricted funds	10	195,117	181,946
Total funds		195,117	181,946

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

Mr L Whitby

The notes on pages 22 to 33 form part of these financial statements.

UNITED KINGDOM NATIONAL EXTERNAL QUALITY ASSESSMENT SERVICE**(A company limited by guarantee)**REGISTERED NUMBER: 03012351

COMPANY BALANCE SHEET*AS AT 31 MARCH 2022*

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	7	1,366	5,210
		1,366	5,210
Current assets			
Debtors	8	53,984	44,240
Cash at bank and in hand		206,151	186,651
		260,135	230,891
Creditors: amounts falling due within one year	9	(86,582)	(60,595)
Net current assets		173,553	170,296
Total assets less current liabilities		174,919	175,506
Total net assets		174,919	175,506
Charity funds			
Restricted funds	10	-	-
Unrestricted funds	10	174,919	175,506
Total funds		174,919	175,506

The company's surplus for the year was £(688) (2021 - Deficit of £28,271).

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

.....
Mr L Whitby

Date:

The notes on pages 22 to 33 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

United Kingdom National External Quality Assessment Service meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The Consolidated statement of financial activities (SOFA) and Consolidated balance sheet consolidate the financial statements of the Group and its subsidiary undertaking. The results of the subsidiary are consolidated on a line by line basis.

The Group has taken advantage of the exemption allowed under section 408 of the Companies Act 2006 and has not presented its own Statement of financial activities in these financial statements.

1.2 Company status

The company is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

1.3 Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

1.4 Income

All income is recognised once the company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of subscriptions and included in full in the Statement of Financial Activities when receivable.
- Investment income is included when receivable and represents interest earned on the charity's cash deposits.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

1. Accounting policies (continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Group's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

1.6 Basis for consolidation

The financial statements consolidate the accounts of United Kingdom National External Quality Assessment Service and its wholly owned subsidiary company, Pathology Quality Assessment Limited.

The company has taken advantage of the exemption contained within section 408 of the Companies Act 2006 not to present its own Income and expenditure account.

The net expenditure for the year dealt with in the accounts of the parent was £6,254 (2021: £28,288 net income).

1.7 Tangible fixed assets and depreciation

All assets costing more than £200 are capitalised.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives.

Depreciation is provided on the following basis:

Office equipment	- 25% per annum
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1.8 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the bank.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

1. Accounting policies (continued)

1.9 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Consolidated statement of financial activities.

Investments in subsidiaries are valued at cost less provision for impairment.

1.10 Operating leases

Rentals paid under operating leases are charged to the Consolidated statement of financial activities on a straight line basis over the lease term.

1.11 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.12 Cash at bank and in hand

Cash at bank and in hand includes cash.

1.13 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation.

1.14 Financial instruments

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.15 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Group and which have not been designated for other purposes.

UNITED KINGDOM NATIONAL EXTERNAL QUALITY ASSESSMENT SERVICE
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

1. Accounting policies (continued)

1.16 Amounts held on behalf of WHO Collaborating Centre

On 22 March 2000, monies held by the Wolfson EQA laboratory Fund were transferred to the charity at request of the Charity Commission. The purpose of these funds were to enable the Wolfson EQA laboratory to function as a World Health Organisation Collaborating Centre for Research and Reference Services in Clinical Chemistry, and to advance education and promote the presentation of good health through quality assurance and assessment services in laboratory medicine worldwide. United Kingdom National External Quality Assessment Services is acting as custodian of these funds. Its trustees have no control over where the monies are spent and the charity charges a management fee for holding these funds. The monies are shown separately within creditors as amounts held on behalf of WHO Collaborating Centre, are held in a separate bank account and transactions relating to these funds are not included within the income and expenditure of the charity.

2. Income from other trading activities

Income from non charitable trading activities

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Precept subscriptions	75,317	75,317	59,517
Other income	5,100	5,100	4,814
Fund management fees	990	990	1,050
Participant's meeting sales	20,888	20,888	12,145
	102,295	102,295	77,526

UNITED KINGDOM NATIONAL EXTERNAL QUALITY ASSESSMENT SERVICE
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

3. Total expenditure

	Trading operation 2022 £	Charitable activities 2022 £	Total funds 2022 £	Total funds 2021 £
Participant meeting costs	27,293	-	27,293	17,556
Cost of the executive	-	154	154	441
President's reimbursements	-	20,000	20,000	20,000
Cost of working groups	-	15,208	15,208	1,020
Cost of Steering Committees	-	-	-	41
Annual Meeting	-	5,748	5,748	-
Advertising and promotion	8,243	155	8,398	8,457
Wages and salaries	36,012	55,522	91,534	93,497
Temporary wage costs	-	-	-	9,054
Staff training	-	-	-	8,100
General office expenses	79	5,477	5,556	6,134
Operating lease rentals - land and buildings	2,730	4,095	6,825	6,598
Computer costs	2,827	4,429	7,256	6,568
Subscriptions	-	815	815	722
Bank charges	109	-	109	176
Sundry expenses	29	200	229	503
Auditor's remuneration	3,850	5,550	9,400	12,485
Auditor's remuneration - non audit fees	1,418	734	2,152	1,110
Depreciation	-	4,051	4,051	4,376
Professional fees	-	8,954	8,954	4,311
Total 2022	82,590	131,092	213,682	201,149
Total 2021	81,319	119,830	201,149	

UNITED KINGDOM NATIONAL EXTERNAL QUALITY ASSESSMENT SERVICE
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

4. Net income/(expenditure)

This is stated after charging:

	2022	2021
	£	£
Depreciation of tangible fixed assets: - owned by the charitable group	4,051	4,375
Fees payable to the company's auditor in respect of:		
Auditor's remuneration - audit	9,400	12,485
Operating lease rentals - land and buildings	6,825	6,598
	=====	=====

5. Auditors' remuneration

The auditor's remuneration amounts to an audit fee of £9,400 (2021: £12,485) and non-audit services of £2,152 (2021: £2,730).

6. Staff costs

	Group	Group	Company	Company
	2022	2021	2022	2021
	£	£	£	£
Wages and salaries	85,858	87,825	51,514	57,144
Social security costs	4,171	4,020	2,503	2,412
Pension costs	1,505	1,652	903	1,157
	=====	=====	=====	=====
	91,534	93,497	54,920	60,713

The average number of persons employed by the company during the year was as follows:

Group	Group
2022	2021
No.	No.
2	2
=====	=====

No employee received remuneration amounting to more than £60,000 in either year.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

7. Tangible fixed assets

Group

	Office Equipment £
<i>Cost or valuation</i>	
At 1 April 2021	33,772
Additions	349
At 31 March 2022	<u>34,121</u>
<i>Depreciation</i>	
At 1 April 2021	28,443
Charge for the year	4,051
At 31 March 2022	<u>32,494</u>
<i>Net book value</i>	
At 31 March 2022	<u><u>1,627</u></u>
At 31 March 2021	<u><u>5,329</u></u>

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

7. Tangible fixed assets (continued)

Company

	Fixtures and fittings £
<i>Cost or valuation</i>	
At 1 April 2021	31,655
At 31 March 2022	31,655
<i>Depreciation</i>	
At 1 April 2021	26,445
Charge for the year	3,844
At 31 March 2022	30,289
<i>Net book value</i>	
At 31 March 2022	1,366
At 31 March 2021	5,210

8. Debtors

	Group 2022 £	Group 2021 £	Company 2022 £	Company 2021 £
Trade debtors	97,742	56,173	52,247	32,353
Amounts owed by group undertakings	-	-	1,736	11,286
Prepayments and accrued income	3,726	1,681	1	601
	101,468	57,854	53,984	44,240

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

9. Creditors: Amounts falling due within one year

	Group 2022 £	Group 2021 £	Company 2022 £	Company 2021 £
Payments received on account	62,393	56,067	-	-
Trade creditors	66,847	51,550	42,385	28,818
Amounts held on behalf of WHO Collaborating Centre	21,673	21,673	21,673	21,673
Other taxation and social security	5,455	10,595	-	-
Other creditors	30,442	15,102	22,524	10,104
	186,810	154,987	86,582	60,595

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

10. Statement of funds

Statement of funds - current year

	Balance at 1 April 2021 £	Income £	Expenditure £	Balance at 31 March 2022 £
<i>Unrestricted funds</i>				
General funds	175,506	124,658	(130,911)	169,253
Pathology Quality Assessment	6,440	102,195	(82,771)	25,864
	<u>181,946</u>	<u>226,853</u>	<u>(213,682)</u>	<u>195,117</u>

Statement of funds - prior year

	Balance at 1 April 2020 £	Income £	Expenditure £	Balance at 31 March 2021 £
<i>Unrestricted funds</i>				
General funds	148,643	234,452	(201,149)	181,946
	<u>148,643</u>	<u>234,452</u>	<u>(201,149)</u>	<u>181,946</u>

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

11. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	1,627	1,627
Current assets	380,300	380,300
Creditors due within one year	(186,810)	(186,810)
Total	195,117	195,117

Analysis of net assets between funds - prior year

	Unrestricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	5,329	5,329
Current assets	331,604	331,604
Creditors due within one year	(154,987)	(154,987)
Total	181,946	181,946

12. Operating lease commitments

At 31 March 2022 the Group and the company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	Group 2022 £	Group 2021 £
Not later than 1 year	8,054	6,599
Later than 1 year and not later than 5 years	20,806	17,047
	28,860	23,646

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

13. Related party transactions

There were 15 directors/ trustees (2021: 15) who served during the period. No directors' trustees received remuneration during the period.

During the year, there were no expenses reimbursed to trustees (2021: £Nil)

During the year, the company paid £20,000 (2021: £20,000) to Sheffield Teaching Hospital NHS Foundation Trust for the services of L Whitby, trustee.

The majority of the trustees of the charity are also employees of the schemes which contribute £235,531 (2021: £235,531) to the charitable group's income. Disclosure of each individual transaction would result in unnecessary costs and delay due to the number of transactions between the charity and the schemes.

The charitable company owns 100% of its subsidiary Pathology Quality Assessment Limited. During the year, expenditure was recharged of £19,819 to the subsidiary company (2021: £13,420). At the year end amounts totalling £1,736 (2021: £11,286) are included in debtors owed to the parent charitable company.

Accounts

UNITED KINGDOM NATIONAL EXTERNAL QUALITY ASSESSMENT SERVICE
(A company limited by guarantee)
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

UNITED KINGDOM NATIONAL EXTERNAL QUALITY ASSESSMENT SERVICE
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REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2021

Trustees	Dr F MacKenzie Ms C Hodgson Dr R Hastings (resigned 18 November 2020) Dr P L Chiodini Mr A Dodson Dr B De la Salle Mr L Whitby, Chair Dr S Rughooputh (resigned 18 November 2020) Mrs D A Williams Mrs D Patel Dr R Marrington Mrs D Pritchard Ms F Khawaja (resigned 19 June 2020) Ms J Henderson (appointed 16 December 2020) Ms R Treacy (appointed 16 December 2020)
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Company registered number	03012351
Charity registered number	1044013
Registered office	2 Rutland Park Sheffield S10 2PD
Company secretary	Mrs J Gelder
Independent auditor	BHP LLP Chartered Accountants 2 Rutland Park Sheffield S10 2PD
Bankers	Barclays Bank Plc Leicester LE87 2BB

UNITED KINGDOM NATIONAL EXTERNAL QUALITY ASSESSMENT SERVICE

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TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2021

The Trustees present their annual report together with the audited financial statements of the company for the 1 April 2020 to 31 March 2021. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the group and the company qualify as small under section 383 of the Companies Act 2006, the Group strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Objectives and activities

United Kingdom National External Quality Assessment Service (UK NEQAS) aims to advance education and promote the preservation of good health by providing or securing the provision of external quality assessment services for clinical laboratories.

The UK NEQAS consortium has significant experience in provision of External Quality Assessment (EQA), having been established in 1969. Throughout its history UK NEQAS has led the way in the introduction of EQA programmes for numerous analytes, new types of EQA for qualitative, quantitative and interpretational aspects of clinical laboratory testing and is recognised as the world leader in provision of EQA.

The UK NEQAS organisation is governed by a Board of Trustees, elected from the membership and with one external member. In addition to directing the organisation, the Board of Trustees regularly review the organisation to ensure that UK NEQAS continues to meet its charitable aims, delivers a benefit to the public and meets the requirements of the Charity Commission. The Board of Trustees also implement new initiatives and direct the UK NEQAS organisation to promote harmonisation in working practices, development of EQA services, promotion of UK NEQAS and ensure adherence to the Code of Practice.

To direct and promote the aims of UK NEQAS, the membership appoints a President to be the Chair of the Board of Trustees. The President is elected by the membership in a closed ballot with candidates being members of or associated to a UK NEQAS centre. The current President, Mr Liam Whitby, took up the role at the UK NEQAS annual consortium in November 2018, he was re-elected for a second term of office ending in 2024. The President is supported in their role by 4 Vice-Presidents, the Board of Trustees and staff from UK NEQAS Central Office.

All members of the Board of Trustees receive no personal remuneration from the Charity for the time spent on UK NEQAS Board business, other than reimbursement of expenses and an agreed fixed backfill reimbursement to the employer of the President, to release time to undertake Presidential business as authorised by the Charity Commission.

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Objectives and activities (continued)

The EQA services provided by UK NEQAS are essential to supporting health services worldwide in their assessment and management of patients. Within the UK alone the NHS performs over one billion clinical laboratory tests a year, and over 95% of all clinical pathways rely on clinical laboratory results. As such, given the importance of clinical laboratory testing, the provision of a high standard EQA service is essential to healthcare. The EQA programmes operated by UK NEQAS not only support clinical laboratories in monitoring the quality of their results, but they also allow laboratories to benchmark their performance against users of other technologies and colleagues nationally and internationally. In addition, the programmes also provide laboratories with the tools necessary for continual audit of their services and for the education of staff.

The EQA services provided by UK NEQAS are open to all laboratories (public, private, research, veterinary) both within the UK and overseas. Instrument manufacturers, diagnostic reagent producers and pharmaceutical companies are also participants in UK NEQAS programmes, to enable them to monitor their products when they are used in the clinical laboratory environment or to assist in the development of new products. Allowing all laboratories to use UK NEQAS services means that patients worldwide can benefit from EQA delivered concurrently with educational aspects to inform users of best practices, resulting in improvements in healthcare delivery for all.

The membership of the UK NEQAS consortium consists of 18 expert centres located around the UK and hosted by a variety of institutions (NHS Trusts, Universities, Public Health England). All UK NEQAS member centres are accredited to ISO 17043 and operate according to the UK NEQAS Articles of Association and Code of Practice which require all EQA services to be provided on a not-for-profit basis with any operating surplus reinvested into EQA services.

Each UK NEQAS member has a dedicated Organiser responsible for the delivery of EQA services from that centre and accountable to the UK NEQAS Board of Trustees for ensuring their centre meets the UK NEQAS Articles and Code of Practice. Each Organiser is a registered scientist or clinician, with extensive experience in their field of EQA. In addition to an Organiser, each UK NEQAS centre is staffed by a dedicated team of scientists and administrative support staff working to ensure the delivery of the EQA services. Additional support and advice on development and operation of EQA programmes is provided by an independent steering committee of unpaid experts. These committees ensure that all UK NEQAS programmes remain clinically relevant in a developing laboratory environment and maintain the educational ethos that is at the heart of the organisation's values. Funding for the expert panels is met by the relevant UK NEQAS centre, with members of the steering committees receiving no personal remuneration from the Charity for their time other than reimbursement of expenses.

Additional external support and assistance is provided to UK NEQAS Organisers by the National Quality Assessment Advisory Panels (NQAAPs) and the Quality Assurance in Pathology Committee (QAPC). These stakeholder bodies, provided in partnership with other EQA providers and the Royal College of Pathologists (RCPATH), ensure that any performance issues occurring in UK laboratories are dealt with in a robust, consistent and supportive manner. Most of the operational funding of these panels in the UK is facilitated by the UK NEQAS Board of Trustees on behalf of the consortium and is paid for from member centres' precepts. However, it should be noted that to ensure operational independence members of the NQAAPs and the QAPC receive no personal remuneration from UK NEQAS. Whilst the NQAAP framework only applies to UK laboratories, UK NEQAS also works with regulatory oversight organisations in other countries to ensure that where such mechanisms exist, that they are used for the benefit of laboratories and patient safety to ensure any issues found as a result of EQA programmes are rapidly resolved for the good of all.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

Objectives and activities (continued)

In addition to updating content on the UK NEQAS website (www.ukneqas.org.uk), the staff at Central Office continue to be responsible for the UK NEQAS Twitter feed (@UKNEQAS) and enhancing the UK NEQAS profile on LinkedIn by increasing the regularity of posts. UK NEQAS Central Office have been responsible for the delivery of UK NEQAS pan-disciplinary webinars and have facilitated the delivery of specialist online scientific meetings, ensuring that education remains the primary objective of the charity. Furthermore, Central Office continues to support the promotion and marketing of UK NEQAS services both nationally and internationally by producing harmonised marketing materials. Staff from Central Office are members of each UK NEQAS working group (I.T., Logistics, Marketing and Promotions, Point of Care Testing and Quality Management) and this ensures that the requirements of the charity are foremost in any developments, but also ensures consistency and promotes harmonisation across the organisation.

Communications between the UK NEQAS Board and the Pathology Quality Assessment (PQA) board (the trading company of UK NEQAS) is facilitated by regular meetings of both Boards and by having 3 members of the UK NEQAS Board of Trustees also being members of the PQA board.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Activities and performance

- Rapidly developed and introduced a suite of Covid-19 EQA programmes and educational modules in response to the Covid-19 pandemic
- Continued delivery of EQA programmes during the Covid-19 pandemic and lockdown
- Continued collaborative working with stakeholders including RCPATH, MHRA, United Kingdom Accreditation Service (UKAS), Association of Clinical Biochemistry (ACB) and Institute of Biomedical Science (IBMS) to deliver improved quality outcomes for patients via improvements to the NQAAP and QAPC frameworks
- Continued delivery of multiple new genetic testing EQA programmes to meet the requirements of the NHSE and the National Genetics Testing Catalogue
- Ensured continuity of Central Office functions by the introduction of remote working
- Successfully implemented a marketing database
- Developed a series of pan-disciplinary webinars
- Supported UK NEQAS centres to deliver webinars
- Ensured continual updates to the UK NEQAS website
- Updated the financial software package used at Central Office
- Introduced virtual meetings for all working group and board meetings

c. Events

- During October and November, delivered series of eight pan-disciplinary webinars on the theme of Reducing Pre-Analytical Errors in Laboratory Medicine
 - Delivered to a combined audience of approximately 2,100 delegates
- Presented a webinar on Covid-19 EQA delivery for IBMS Biomedical Scientist Live
- Restructured AGM to be a virtual event due to Covid-19 national restrictions

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

Objectives and activities (continued)

d. Working Groups

The I.T., Logistics, Marketing and Promotions, Point of Care Testing and Quality Management working groups all had online meetings in the period 2020-2021. This allowed them to continue to share experience across the organisation and co-ordinate new work packages to improve service delivery and promote harmonization.

We have continued to support and assist our scheme Organisers in their local arrangements with their hosts during the year.

The past year has seen the retirement of the following Organiser and Manager from their roles within several UK NEQAS centres:

- Professor Bill Egner (Immunology, Immunochemistry & Allergy)

UK NEQAS and Board has supported this centre in their transition to new leadership by ensuring that any appointments of organisers followed the UK NEQAS Articles of Association and the Code of Practice, confirming that the appointees were sufficiently qualified to meet the high professional standards needed to be a UK NEQAS organiser.

Through our members, we have continued the expansion of our EQA repertoire for the benefit of the participants. The Board has approved 22 new pilot programmes in 2020-2021

The Board of Trustees held 7 meetings during the year (meetings 179 - 185) online.

International collaborative working has continued through both members and Board of Trustees with collaborations in place with international bodies such as:

- EuroBloodNet
- European Centre for Disease Prevention and Control (ECDC)
- European Committee for External Quality Assurance (EQALM)
- European Society for Human Genetics (ESHG)
- European Society of Human Reproduction and Embryology
- International Council for Standardisation in Haematology (ICSH)
- International Cytometry Society (ICSH)
- International Laboratory Accreditation Cooperation (ILAC)
- International Society for Laboratory Haematology
- International Society of Blood Transfusion (ISBT)
- International System for Human Cytogenomic Nomenclature (ISCN)
- Joint Committee for Traceability in Laboratory Medicine (JCTLM)
- National Institutes for Health (NIH)
- Royal College of Pathologists of Australasia Quality Assurance Programs (RCPAQAP)
- Serious Hazards of Transfusion (SHOT)
- World Federation of Haemophilia (WFH)
- World Health Organisation (WHO)

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

Objectives and activities (continued)

The UK NEQAS Consortium hosted a number of virtual scientific meetings during 2020-2021, reaching over 15,000 delegates worldwide:

Centre	Event Title	Date	Platform
UK NEQAS Pan-Disciplinary	Harmonisation of the Pre-Analytical Phase and the Role of EFLM *	8 th October 2020	Zoom
	ISO15189 and the Pre-Analytical Phase *	15 th October 2020	
	Serum Indices *	22 nd October 2020	
	Sample Stability *	29 th October 2020	
	Reducing Sample Rejections Due to Pre-Analytical Errors: GOSH Experience *	5 th November 2020	
	Managing Transgender Reference Ranges *		
	Pre-Analytics in Coagulation *	12 th November 2020	
	PREPQ *	19 th November 2020	
	What Data do we Need and How do we Get it? *	26 th November 2020	
UK NEQAS Immunology, Immunochemistry & Allergy	Cryoproteins Masterclass *	23 rd November 2020	Zoom
UK NEQAS Blood Transfusion Laboratory Practice	BTLP Scheme Update *	24 th November 2020	Zoom
UK NEQAS Immunocytochemistry & In-Situ Hybridisation	UK NEQAS Molecular Forum	9 th March 2021	Zoom
UK NEQAS Haematology	UK NEQAS Morphology with the Experts *	9 th March 2021	Zoom

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

Objectives and activities (continued)

Centre	Event Title	Date	Platform
	Troubleshooting Haematology EQA *	16 th March 2021	
	Haemoglobinopathy EQA Cases *	23 rd March 2021	
UK NEQAS Reproductive Science	Annual Participants' Meeting	11 th March 2021	Microsoft Teams
GenQA	Focus on EQAs for Molecular Genetics	19 th June 2020	Google Meet
	Lessons learned from 2019 worldwide EQA for Molecular Testing of BRCA Genes in Ovarian Cancer (vGermline & vSomatic)	1 st July 2020	
	Focus on Clinical Genetics – ensuring the quality of the entire genetics service	23 rd July 2020	
	Focus on Haematological neoplasms disorders	24 th August 2020	
	Focus on Preimplantation Genetic Testing – overview of 10 years of provision of PGT EQAs	30 th September 2020	
	Molecular Pathology – NTRK	29 th October 2020	
	BRCA Variant Classification assessment Run 5 masterclass webinar	25 th November 2020	Zoom
	Focus on molecular newborn screenings EQAs	30 th November 2020	Google Meet
	BRCA Variant Classification assessment Run 5 results	10 December 2020	Zoom
	Focus on Individual Competency assessment – BRCA Variant Classification assessment Run 4	17 December 2020	Google Meet
	Focus on EQA for ISCN – review of updated nomenclature in ISCN 2020	27 January 2021	
	Focus on Quality – Using EQA to improve your diagnostic service	24 February 2021	

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

Objectives and activities (continued)

Centre	Event Title	Date	Platform
	Focus on Molecular Pathology: RET testing	22 March 2021	
Cellular Pathology Technique	Introduction to Specialist Demonstration Techniques (Taster Webinar)	17/06/2020 14/07/2020	Zoom
	Specialist Workshop A & B (Taster Webinar)	19 & 23/06/2020 16 & 21/07/2020	
	Introduction to Immunocytochemistry (Taster Webinar)	25/06/2020 23/07/2020	
	Introduction to Cellular Components Part 1, 2 & 3 (Taster Webinar)	02, 07 & 09/07/2020 15, 22 & 24/07/2020	
	Controlling Your Controls (Taster Webinar)	05/08/2020 10/09/2020	
	Troubleshooting in Demonstration Techniques: Reticulin (Taster Webinar)	06/08/2020 08/09/2020	
	Diagnostic Cytology Beginners/Refresher (Taster Webinar)	10/08/2020	
	Specimen Dissection (Taster Webinar)	18/08/2020	
	Troubleshooting in Demonstration Techniques: PAS/DPAS (Taster Webinar)	20/08/2020	
	BMT Introductory (Taster Webinar)	26/08/2020	
	Mohs Introductory (Taster Webinar)	02/09/2020	
	Renal Introductory (Taster Webinar)	03/09/2020	
	Transmission Electron Microscopy (Taster Webinar)	09/09/2020	
	Frozen (Muscle) (Taster Webinar)	22/09/2020	

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

Objectives and activities (continued)

Centre	Event Title	Date	Platform
	Diagnostic Cytology Intermediate/Troubleshooting (Taster Webinar)	24/09/2020	
	Amyloid (Taster Webinar)	28/09/2020	
	Introduction to Cellular Components, Tissue Morphology and Tissue Recognition Part 1 & 2	07 to 08/10/2020	
	Mohs Introductory	14/10/2020	
	Amyloid	27 to 29/10/2020	
	Renal Introductory	28/10/2020	
	Virtual Participant Meeting	03/11/2020	
	Introduction to Specialist Demonstration Techniques	10 to 11/11/2020	
	Diagnostic Cytology Beginners/Refresher	11/11/2020	
	Diagnostic Cytology Intermediate/Troubleshooting	12/11/2020	
	BMT Introductory	16/11/2020	
	Specialist Workshop A & B	17 to 18/11/2020 24 to 25/11/2020	
	Transmission Electron Microscopy	25/11/2020	
	Introduction to Cellular Components, Tissue Morphology and Tissue Recognition Part 1 & 2	27/11/2020 09/12/2020	
	Introduction to Immunocytochemistry	02 to 07/12/2020	
	Fresh Muscle Biopsies	10/12/2020	

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

Objectives and activities (continued)

Centre	Event Title	Date	Platform
	ICC Technical Issues and Quality Assurance	11 to 13/01/2021	
	ICC Applications In Laboratory Practice	18 to 20/01/2021	

* supported by UK NEQAS Central Office

Achievements and performance

a. Investment policy

Under the Memorandum and Articles of Association, the charity has the power to invest in any way the trustees wish. The trustees, having regard to the liquidity requirement of operating the charity and to the reserves policy, have operated a policy of keeping available funds in an interest bearing deposit accounts with UK Banks and seeking to achieve the maximum possible rate of interest.

Financial review

a. Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

b. Financial performance

The charity had a surplus of £33,303 (2020: £72,286 deficit) in the year ended 31 March 2021. At 31 March 2021, it has reserves to carry forward of £181,946.

c. Reserves policy

The trustees have previously agreed that the minimum level of unrestricted reserves should be the equivalent of 60% of one year's operating costs.

Given an average yearly operating cost of approximately £260,000, the 60% reserve would equate to £156,000. Thus, at the beginning of financial year 2021-22 we will be operating with an actual reserve of 116.6% of the ideal figure.

Consideration was given to the reserve figure at 31 March 2021 and the fact that it is not in line with the stated target of 60% of expenditure. It was concluded that the COVID pandemic and the unforeseeable corresponding effects it had on the Charity's activities have caused a temporary decrease in expenditure. This was particularly associated with the suspension of all face-to-face meetings including the annual consortium, steering and advisory board meetings. A reinstatement of some meeting and their associated costs in the forthcoming year will have a redressing effect on reserves going forward.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

Structure, governance and management

a. Constitution

The company and the group is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association.

The company and the group is constituted under a Memorandum of Association and is a registered charity number 1044013

b. Methods of appointment or election of Trustees

The management of the company and the group is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association.

The directors of the company, who are also trustees for the purposes of charity law and under the company's Articles, are known as members of the Executive Committee. Under the requirements of the Memorandum and Articles of Association, the members of the Board of Trustees holding office under either Article 25.1.2 or 25.1.3 shall retire from office at the 4th (fourth) annual general meeting following the commencement of his or her term of office. When considering co-opting trustees, the Executive Committee has regard to the requirement for any specialist skills needed and wider experience of the charity sector.

c. Policies adopted for the induction and training of Trustees

Most trustees are already familiar with the work of the charity and have knowledge of work that the charity undertakes and charity governance. New trustees are given an information pack containing information from the various Charity Commission Publications along with the Memorandum and Articles of Association.

d. Organisational structure and decision making

The Executive Committee are responsible for setting the strategic objectives and establishing policy. The Committee meets up to six times a year and delegates the day-to-day running of the organisation to the Executive Manager and staff at the UKNEQAS office in Sheffield.

e. Risk management

The directors have assessed the risks to which the charity is exposed, in particular those related to the operations and finances of the company, and are of the opinion that systems are in place to minimise the charity's exposure to these risks. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of all staff, clients and visitors.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

Structure, governance and management (continued)

Plans for future periods

- Continued collaborative working with stakeholders to deliver improved quality outcomes for patients via improvements to the NQAAP and QAPC frameworks
- Pan-disciplinary UK NEQAS events
- Phased return to face-to-face presence at scientific meetings
- Harmonisation of packaging appearance and shipping documentation
- Create Emergency Planning for Service Continuity (central and local) relating to staff, accommodation and other circumstances
- Create central online repository of knowledge/webinars

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the company for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Group and the company and of their incoming resources and application of resources, including their income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Group will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Group and the company's transactions and disclose with reasonable accuracy at any time the financial position of the Group and the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Group and the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to auditor

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charitable group's auditor is unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charitable group's auditor is aware of that information.

UNITED KINGDOM NATIONAL EXTERNAL QUALITY ASSESSMENT SERVICE
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

Approved by order of the members of the board of Trustees and signed on their behalf by:

.....
Mr L Whitby

Date:

UNITED KINGDOM NATIONAL EXTERNAL QUALITY ASSESSMENT SERVICE
(A company limited by guarantee)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF UNITED KINGDOM NATIONAL EXTERNAL QUALITY ASSESSMENT SERVICE

Opinion

We have audited the financial statements of United Kingdom National External Quality Assessment Service (the 'parent charitable company') and its subsidiary (the 'group') for the year ended 31 March 2021 which comprise the Consolidated statement of financial activities, the Consolidated balance sheet, the Company balance sheet, the Consolidated statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the Group's and of the parent charitable company's affairs as at 31 March 2021 and of the Group's incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. 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 Group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Group's or the parent charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

UNITED KINGDOM NATIONAL EXTERNAL QUALITY ASSESSMENT SERVICE
(A company limited by guarantee)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF UNITED KINGDOM NATIONAL EXTERNAL QUALITY ASSESSMENT SERVICE (CONTINUED)

Other information

The other information comprises the information included in the Annual report other than the financial statements and our Auditor's report thereon. The Trustees are responsible for the other information contained within the Annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

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

- the information given in the Trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the directors' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

We have nothing to report in respect of the following matters in relation to which Companies Act 2006 requires us to report to you if, in our opinion:

- adequate and sufficient accounting records, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a Strategic report.

UNITED KINGDOM NATIONAL EXTERNAL QUALITY ASSESSMENT SERVICE
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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF UNITED KINGDOM NATIONAL EXTERNAL QUALITY ASSESSMENT SERVICE (CONTINUED)

Responsibilities of trustees

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees 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 Trustees are responsible for assessing the Group's and the parent charitable company'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 Trustees either intend to liquidate the Group or the parent charitable company 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. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We gained an understanding of the legal and regulatory framework applicable to the charitable company and considered the risk of such regulations, including fraud. We designed audit procedures to respond to the risk, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error.

We focused on laws and regulations relevant to the charitable company which could give rise to a material misstatement in the financial statements. Our testing included discussions with management with direct responsibility for the compliance of laws and regulations and agreeing financial statement disclosures to underlying supporting documentation. There are inherent limitations in the audit procedures described and, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it.

As part of our audit, we addressed the risk of management override of internal controls, including testing of journals and review of the nominal ledger. We evaluated whether there was evidence of bias by the directors that represented a risk of material misstatement due to fraud.

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

UNITED KINGDOM NATIONAL EXTERNAL QUALITY ASSESSMENT SERVICE
(A company limited by guarantee)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF UNITED KINGDOM NATIONAL EXTERNAL QUALITY ASSESSMENT SERVICE (CONTINUED)

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's trustees, as a body, Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an Auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

Philip Allsop (Senior statutory auditor)

for and on behalf of

BHP LLP

Chartered Accountants

Statutory Auditor

2 Rutland Park

Sheffield

S10 2PD

Date:

UNITED KINGDOM NATIONAL EXTERNAL QUALITY ASSESSMENT SERVICE
(A company limited by guarantee)

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2021

	Note	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income from:				
Donations and legacies		156,849	156,849	149,732
Other trading activities	2	77,526	77,526	140,940
Investments		77	77	(20)
Total income		234,452	234,452	290,652
Expenditure on:				
Cost of commercial trading operation		81,319	81,319	150,246
Charitable activities		119,830	119,830	212,692
Total expenditure		201,149	201,149	362,938
Net movement in funds		33,303	33,303	(72,286)
Reconciliation of funds:				
Total funds brought forward		148,643	148,643	220,929
Net movement in funds		33,303	33,303	(72,286)
Total funds carried forward		181,946	181,946	148,643

The Consolidated statement of financial activities includes all gains and losses recognised in the year.

UNITED KINGDOM NATIONAL EXTERNAL QUALITY ASSESSMENT SERVICE**(A company limited by guarantee)**REGISTERED NUMBER: 03012351

CONSOLIDATED BALANCE SHEET*AS AT 31 MARCH 2021*

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	7	5,329	7,125
		5,329	7,125
Current assets			
Debtors	8	57,854	86,681
Cash at bank and in hand		273,750	203,417
		331,604	290,098
Creditors: amounts falling due within one year	9	(154,987)	(148,580)
Net current assets		176,617	141,518
Total assets less current liabilities		181,946	148,643
Total net assets		181,946	148,643
Charity funds			
Restricted funds	10	-	-
Unrestricted funds	10	181,946	148,643
Total funds		181,946	148,643

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

Mr L Whitby

Date:

The notes on pages 21 to 32 form part of these financial statements.

UNITED KINGDOM NATIONAL EXTERNAL QUALITY ASSESSMENT SERVICE**(A company limited by guarantee)**REGISTERED NUMBER: 03012351

COMPANY BALANCE SHEET*AS AT 31 MARCH 2021*

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	7	5,210	6,476
		5,210	6,476
Current assets			
Debtors	8	44,240	49,462
Cash at bank and in hand		186,651	171,999
		230,891	221,461
Creditors: amounts falling due within one year	9	(60,595)	(80,719)
Net current assets		170,296	140,742
Total assets less current liabilities		175,506	147,218
Total net assets		175,506	147,218
Charity funds			
Restricted funds	10	-	-
Unrestricted funds	10	175,506	147,218
Total funds		175,506	147,218

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

Mr L Whitby

Date:

The notes on pages 21 to 32 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

United Kingdom National External Quality Assessment Service meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The Consolidated statement of financial activities (SOFA) and Consolidated balance sheet consolidate the financial statements of the Group and its subsidiary undertaking. The results of the subsidiary are consolidated on a line by line basis.

The Group has taken advantage of the exemption allowed under section 408 of the Companies Act 2006 and has not presented its own Statement of financial activities in these financial statements.

1.2 Company status

The company is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

1.3 Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

1.4 Income

All income is recognised once the company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of subscriptions and included in full in the Statement of Financial Activities when receivable.
- Investment income is included when receivable and represents interest earned on the charity's cash deposits.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

1. Accounting policies (continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Group's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

1.6 Basis for consolidation

The financial statements consolidate the accounts of United Kingdom National External Quality Assessment Service and its wholly owned subsidiary company, Pathology Quality Assessment Limited.

The company has taken advantage of the exemption contained within section 408 of the Companies Act 2006 not to present its own Income and expenditure account.

The net income for the year dealt with in the accounts of the parent was £28,288 (2020: £60,020 net expenditure).

1.7 Tangible fixed assets and depreciation

All assets costing more than £200 are capitalised.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives.

Depreciation is provided on the following basis:

Office equipment	- 25% per annum
------------------	-----------------

1.8 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the bank.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

1. Accounting policies (continued)

1.9 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Consolidated statement of financial activities.

Investments in subsidiaries are valued at cost less provision for impairment.

1.10 Operating leases

Rentals paid under operating leases are charged to the Consolidated statement of financial activities on a straight line basis over the lease term.

1.11 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.12 Cash at bank and in hand

Cash at bank and in hand includes cash.

1.13 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation.

1.14 Financial instruments

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.15 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Group and which have not been designated for other purposes.

UNITED KINGDOM NATIONAL EXTERNAL QUALITY ASSESSMENT SERVICE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

1. Accounting policies (continued)

1.16 Amounts held on behalf of WHO Collaborating Centre

On 22 March 2000, monies held by the Wolfson EQA laboratory Fund were transferred to the charity at request of the Charity Commission. The purpose of these funds were to enable the Wolfson EQA laboratory to function as a World Health Organisation Collaborating Centre for Research and Reference Services in Clinical Chemistry, and to advance education and promote the presentation of good health through quality assurance and assessment services in laboratory medicine worldwide. United Kingdom National External Quality Assessment Services is acting as custodian of these funds. Its trustees have no control over where the monies are spent and the charity charges a management fee for holding these funds. The monies are shown separately within creditors as amounts held on behalf of WHO Collaborating Centre, are held in a separate bank account and transactions relating to these funds are not included within the income and expenditure of the charity.

2. Income from other trading activities

Income from non charitable trading activities

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Precept subscriptions	59,517	59,517	70,895
Other income	4,814	4,814	1,454
Fund management fees	1,050	1,050	2,550
Participant's meeting sales	12,145	12,145	66,041
	77,526	77,526	140,940

UNITED KINGDOM NATIONAL EXTERNAL QUALITY ASSESSMENT SERVICE
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

3. Total expenditure

	Trading operation 2021 £	Charitable activities 2021 £	Total funds 2021 £	Total funds 2020 £
Participant meeting costs	17,556	-	17,556	62,962
Advisory panels	-	-	-	14,617
Cost of the executive	-	441	441	4,684
President's reimbursements	-	20,000	20,000	20,323
Cost of working groups	-	1,020	1,020	2,488
Cost of Steering Committees	-	41	41	19,550
Annual Meeting	-	-	-	39,669
Advertising and promotion	8,457	-	8,457	30,342
Wages and salaries	32,784	60,713	93,497	75,674
Temporary wage costs	2,382	6,672	9,054	34,070
Staff training	8,100	-	8,100	476
General office expenses	118	6,016	6,134	12,173
Operating lease rentals - land and buildings	2,639	3,959	6,598	6,414
Computer costs	1,687	4,881	6,568	7,542
Subscriptions	-	722	722	615
Bank charges	176	-	176	2,015
Sundry expenses	314	189	503	3,589
Auditor's remuneration	5,465	7,020	12,485	10,262
Auditor's remuneration - non audit fees	1,110	-	1,110	2,278
Depreciation	531	3,845	4,376	3,730
Professional fees	-	4,311	4,311	9,332
Hotels, travel and subsistence	-	-	-	133
Total 2021	81,319	119,830	201,149	362,938
Total 2020	150,246	212,692	362,938	

UNITED KINGDOM NATIONAL EXTERNAL QUALITY ASSESSMENT SERVICE
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

4. Net income/(expenditure)

This is stated after charging:

	2021	2020
	£	£
Depreciation of tangible fixed assets: - owned by the charitable group	4,375	3,730
Fees payable to the company's auditor in respect of:		
Auditor's remuneration - audit	12,485	10,262
Operating lease rentals - land and buildings	6,598	6,414
	=====	=====

5. Auditors' remuneration

The auditor's remuneration amounts to an audit fee of £12,485 (2020: £10,262) and non-audit services of £2,730 (2020: £1,110).

6. Staff costs

	Group	Group	Company	Company
	2021	2020	2021	2020
	£	£	£	£
Wages and salaries	87,825	70,232	57,144	42,376
Social security costs	4,020	4,009	2,412	2,405
Pension costs	1,652	1,433	1,157	1,027
	=====	=====	=====	=====
	93,497	75,674	60,713	45,808

The average number of persons employed by the group during the year was as follows:

Group	Group
2021	2020
No.	No.
2	2
=====	=====

No employee received remuneration amounting to more than £60,000 in either year.

UNITED KINGDOM NATIONAL EXTERNAL QUALITY ASSESSMENT SERVICE
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

7. Tangible fixed assets

Group

	Office Equipment £
<i>Cost or valuation</i>	
At 1 April 2020	31,193
Additions	2,579
At 31 March 2021	33,772
<i>Depreciation</i>	
At 1 April 2020	24,068
Charge for the year	4,375
At 31 March 2021	28,443
<i>Net book value</i>	
At 31 March 2021	5,329
At 31 March 2020	7,125

UNITED KINGDOM NATIONAL EXTERNAL QUALITY ASSESSMENT SERVICE
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

7. Tangible fixed assets (continued)

Company

	Fixtures and fittings £
Cost or valuation	
At 1 April 2020	29,076
Additions	2,579
At 31 March 2021	<u>31,655</u>
Depreciation	
At 1 April 2020	22,600
Charge for the year	3,845
At 31 March 2021	<u>26,445</u>
Net book value	
At 31 March 2021	<u>5,210</u>
At 31 March 2020	<u>6,476</u>

8. Debtors

	Group 2021 £	Group 2020 £	Company 2021 £	Company 2020 £
Trade debtors	56,173	79,370	32,353	31,174
Amounts owed by group undertakings	-	-	11,286	16,684
Other debtors	-	109	-	109
Prepayments and accrued income	1,681	7,202	601	1,495
	<u>57,854</u>	<u>86,681</u>	<u>44,240</u>	<u>49,462</u>

UNITED KINGDOM NATIONAL EXTERNAL QUALITY ASSESSMENT SERVICE
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

9. Creditors: Amounts falling due within one year

	Group 2021 £	Group 2020 £	Company 2021 £	Company 2020 £
Payments received on account	56,067	59,366	-	-
Trade creditors	51,550	4,144	28,818	2,303
Amounts held on behalf of WHO Collaborating Centre	21,673	22,261	21,673	22,261
Other taxation and social security	10,595	2,150	-	-
Other creditors	15,102	60,659	10,104	56,155
	154,987	148,580	60,595	80,719

UNITED KINGDOM NATIONAL EXTERNAL QUALITY ASSESSMENT SERVICE
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

10. Statement of funds

Statement of funds - current year

	Balance at 1 April 2020 £	Income £	Expenditure £	Balance at 31 March 2021 £
<i>Unrestricted funds</i>				
General funds	148,643	234,452	(201,149)	181,946

Statement of funds - prior year

	Balance at 1 April 2019 £	Income £	Expenditure £	Balance at 31 March 2020 £
<i>Unrestricted funds</i>				
General funds	220,929	290,652	(362,938)	148,643

UNITED KINGDOM NATIONAL EXTERNAL QUALITY ASSESSMENT SERVICE
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

11. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	5,329	5,329
Current assets	331,604	331,604
Creditors due within one year	(154,987)	(154,987)
Total	181,946	181,946

Analysis of net assets between funds - prior year

	Unrestricted funds 2020 £	Total funds 2020 £
Tangible fixed assets	7,125	7,125
Current assets	290,098	290,098
Creditors due within one year	(148,580)	(148,580)
Total	148,643	148,643

12. Operating lease commitments

At 31 March 2021 the Group and the company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	Group 2021 £	Group 2020 £
Not later than 1 year	6,599	6,414
Later than 1 year and not later than 5 years	17,047	22,303
	23,646	28,717

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

13. Related party transactions

There were 15 directors/ trustees (2020: 15) who served during the period. No directors' trustees received remuneration during the period.

During the year, there were no expenses reimbursed to trustees (2020: £5,444 reimbursed to 9 trustees for attendance at executive meetings and other activities).

During the year, the company paid £20,000 (2020: £20,000) to Sheffield Teaching Hospital NHS Foundation Trust for the services of L Whitby, trustee.

The majority of the trustees of the charity are also employees of the schemes which contribute £235,531 (2020: £235,531) to the charitable group's income. Disclosure of each individual transaction would result in unnecessary costs and delay due to the number of transactions between the charity and the schemes.

The charitable company owns 100% of its subsidiary Pathology Quality Assessment Limited. During the year, expenditure was recharged of £13,420 to the subsidiary company (2020: £14,066). At the year end amounts totalling £11,286 (2020: £16,684) are included in debtors owed to the parent charitable company.

14. Principal subsidiaries

The following was a subsidiary undertaking of the company:

Name	Company number	Holding
Pathology Quality Assessment Limited	05423205	100%

The financial results of the subsidiary for the year were:

Name	Income £	Expenditure £	Profit/(Loss)/ Surplus/ (Deficit) for the year £	Net assets £
Pathology Quality Assessment Limited	77,586	(72,570)	5,016	6,440