

THE ASSOCIATION OF MEDICAL SECRETARIES, PRACTICE MANAGERS, ADMINISTRATORS AND RECEPTIONISTS LIMITED

England & Wales · Charity number 313310

Details

Other names	THE ASSOCIATION OF MEDICAL SECRETARIES LTD, THE ASSOCIATION OF MEDICAL SECRETARIES, PRACTICE ADMINISTRATORS AND RECEPTIONISTS LIMITED, A M S P A R
Status	Registered
Legal form	Charitable company
Company number	00850300
Registered	1965-06-21
Register	View on the Charity Commission register

Contact

Address	A M S P A R Tavistock House North Tavistock Square London WC1H 9LN
Phone	02073876005
Email	info@amspar.co.uk
Website	amspar.com

Activities

Objects: (A) TO PROMOTE ENCOURAGE AND SUPPORT THE EDUCATION OF AND THEREBY THE MAINTENANCE OF HIGH STANDARDS AMONG PERSONS WHO ARE OR ARE TO BE ENGAGED IN EMPLOYMENT AS SECRETARIES, PRACTICE ADMINISTRATORS OR RECEPTIONISTS WITH A MEDICAL RESEARCH LABORATORY, NURSING HOME OR OTHER MEDICAL ESTABLISHMENT. (B) TO PROMOTE, ENCOURAGE AND SUPPORT RESEARCH INTO ADMINISTRATIVE PROBLEMS WHICH ARISE IN CONNECTION WITH THE PRACTICE OF MEDICINE. (FOR FURTHER DETAILS SEE CLAUSE 3 OF MEMORANDUM AND ARTICLES OF ASSOCIATION).

Activities: Support and qualifications for those who are and those who aspire to be Medical Secretaries, Practice Managers, Administrators and Receptionists.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** Education/training
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** NATIONAL
- Ireland
- Northern Ireland
- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£126,904	£157,076	-	-
2024-03-31	£280,263	£250,068	-	-
2023-03-31	£301,104	£354,949	-	-
2022-03-31	£415,296	£352,295	-	-
2021-03-31	£150,548	£143,468	-	-

Trustees

Name	Role	Appointed
BARBARA ELIZABETH GRAHAM		
Myra Jane Upton		
Steve Williams		2017-11-11

Accounts

Company No. 850300
Charity No. 313310

**THE ASSOCIATION OF MEDICAL SECRETARIES,
PRACTICE MANAGERS, ADMINISTRATORS AND RECEPTIONISTS LIMITED
(AMSPAR)**
(A company limited by guarantee)

Report and Accounts

For the year ended 31 March 2025

**Tavistock House South
Tavistock Square
London WC1H 9LN**

AMSPAR

Chief Executive's Report

For the Year Ended 31 March 2025

24-25 was the final full year of **AMSPAR's** partnership with City & Guilds in regards to our qualifications as we continued to establish our independence.

Our core qualifications – Medical Terminology (Basic, Level 2 Award, Level 3 Certificate) and DPCHM Level 5 (Award, Certificate, Diploma) – continued. In addition to offering the courses online the Medical Terminology Exams are open to approved centres who deliver the qualification on 3 sittings per year. In February, **AMSPAR** held the Level 2 Exam in De Morgan House to cope with the numbers.

The demand for the **AMSPAR** DPCHM is as healthy as ever with 6 intakes a year preceded by 'Open Days' held via Zoom.

Over the year, Council met in May, July, October and February. The Executive met regularly in between with the AGM held in October.

We have continued to support our members through a number of channels. We provide regular updates via Social Media (X, Instagram, LinkedIn) and our Websites. The **AMSPAR** Health Academy serves both members and student learning with **AMSPAR** Social keeping all informed as to developments in Health.

Our public facing website, www.amspar.org, (where The President's weekly Blog is published) acts as the gateway to the organisation. Here students can register for courses and members can join / renew in order to maintain their extensive benefits such as the legal helpline, CPD, NUS backed Totum Pro discount card and ensure they can receive their monthly e Newsletter.

We continued our strong relationship with Management in Practice whose events we accredit for CPD. Cities visited in the year past were Birmingham, Manchester and London. In addition, we were invited to attend a General Practice Learning Day for health organisations in Northamptonshire. It is always encouraging when visitors to the stand tell us of their appreciation.

Our President, Myra Upton, served as one of the assessors for the 2025 General Practice Awards where **AMSPAR** sponsored the Reception / Reception Team of the Year. This also served to mark our 60th Anniversary Dinner at the presentations in December.

In February, after extensive work by our Chair and Lead Tutor (Steve Williams), **AMSPAR** signed a 3 year contract to work with MOD's Defence Medical Services in Whittington. **AMSPAR** accredits their Management Course through QA and provides accelerated membership.

AMSPAR

Report of the Directors

For the Year Ended 31 March 2025

The directors present their report and accounts of the company for the year ended 31 March 2025

Legal and administrative information

Charity name: AMSPAR (Association of Medical Secretaries, Practice Managers, Administrators & Receptionists Limited)

Charity registration number: 313310

Company registration number: 850300

Registered office and operations address: Tavistock House South, Tavistock Square, London WC1H 9LN

Elected Council

President Myra Upton

Vice Presidents Barbara Graham

Treasurer Steve Williams

Chief Executive and Secretary Tom Brownlie

Independent Examiner Harry Nicolaou FCA of Harry Nicolaou & Co Limited, 21 Brendon Way, Enfield EN1 2LF

Bankers NatWest Bank, 10 Marylebone High Street, London W1A 1FH

Solicitors Stephenson Harwood, 1 St Paul's Churchyard, London EC4M 8SH

AMSPAR

Report of the Directors

For the Year Ended 31 March 2025

Structure, governance and management

Governing document

The organisation is a charitable company limited by guarantee, incorporated on 27 May 1965 and registered as a charity on 21 June 1965. The company was established under a Memorandum of Association which established the objects and powers of the charitable company. It is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Recruitment and appointment of members of Council

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of Council. Under the requirements of the Articles of Association any two members of the company within a region may nominate another member of that region to serve on Council and confirmed by the members at the Annual General Meeting. Other than the office bearers, who are required to offer themselves for re-appointment on an annual basis, a member of Council is elected to serve for a term of three years after which they must be re-elected at the next Annual General Meeting.

Induction and training of members of Council

Trustees are elected directly from the membership and they therefore have prior knowledge of the history and purpose of AMSPAR. On election a trustee is provided with an induction pack, minutes of prior meetings and a mentor.

Risk management

Council has conducted a review of the major risks the charity faces. Where appropriate systems and procedures have been established to mitigate those risks. In particular a Quality Assurance Framework has been developed to ensure standards set by Ofqual are achieved and maintained.

Organisation structure

The charity's Council meet at least four times a year and are responsible for the strategic policy and direction of the charity. At present Council has three elected members from a variety of professional backgrounds relevant to the work of the charity.

A scheme of delegation is in place and the day to day responsibility for the provision of the services rests with the Chief Executive. He manages the operations of the charity, supervises the staff team and ensures that the team continue to develop their skills and working practices.

Objects

The principal objects of the charity are:

- to raise the professional standards of those who are and those who aspire to be Medical Secretaries, Practice Managers, Administrators and Receptionists and support them in attaining high levels of expertise and effectiveness by improving their knowledge and skills.
- to develop and provide a clear framework of qualifications which will be valued and recognised by Health Care Employers as key indicators of competence.

AMSPAR

Report of the Directors

For the Year Ended 31 March 2025

Activities, achievements, performance, financial review and plans for the future

A detailed review of the above matters is provided in the Chief Executive's introduction to this report. The trustees, in planning the activities for the year, have had due regard to Charity Commission guidance on public benefit.

Reserves policy

Free reserves (those funds not tied up in fixed assets) are held to ensure the continuity of educational services to registered students and to ensure the long term viability of the charity. Having considered the projected income and potential risks the charity faces, the Council are of the opinion that a level approximating to three months total expenditure is necessary to ensure that the charity continues to meet its obligations on an ongoing basis. This equates to £39490 at current levels of expenditure. There are no free reserves available at the year end.

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

Approved by Council on and signed on its behalf by:

.....
Myra Upton
President

Independent Examiner's report to the Directors of THE ASSOCIATION OF MEDICAL SECRETARIES, PRACTICE MANAGERS, ADMINISTRATORS AND RECEPTIONISTS LIMITED

I report on the accounts of the company for the year ended 31 March 2025 set out on pages 6 to 11.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met.

Material uncertainty

There is a deficit for the year ended 31 March 2025 of £31,059 and a deficiency of reserves of £28,088 at the year end. There is thus uncertainty as to whether the charity will be able to operate as a going concern for the foreseeable future. The financial statements have been prepared on a going concern basis which we consider to be appropriate.

Harry Nicolaou FCA
Of Harry Nicolaou and Co Limited
Chartered Accountants
21 Brendon Way
Enfield EN1 2LF

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AMSPAR

Statement of Financial Activities (including Income and Expenditure Account)

For the Year Ended 31 March 2025

	Note	2025 Total funds (Unrestricted) £	2024 Total funds (Unrestricted) £
INCOME from:			
Charitable activities:			
Education		117,373	270,103
Membership subscriptions		8,436	10,160
Merchandising and other income		350	-
Investments - bank interest		745	-
Total income		126,904	280,263
EXPENDITURE on:			
Charitable activities		157,076	250,068
Total expenditure	2	157,076	250,068
Net (expenditure)/income and net movement in funds	3	(30,172)	30,195
Reconciliation of funds			
Total funds brought forward		2,971	(27,224)
Total funds carried forward - (deficiency)/surplus		(27,201)	2,971

AMSPAR

Company No. 850300

Balance Sheet**As at 31 March 2025**

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	7	1	1
		<u>1</u>	<u>1</u>
Current assets			
Debtors	8	6,105	17,326
Cash at bank and in hand		18,353	36,492
		<u>24,458</u>	<u>53,818</u>
Creditors: amounts falling due within one year	9	(42,572)	(32,763)
Net current (liabilities)/assets		(18,114)	21,055
Creditors: amounts falling due after one year	10	(9,088)	(18,085)
Net (liabilities)/assets		(27,201)	2,971
Unrestricted funds			
General funds: (deficiency)/surplus		(27,201)	2,971
Total funds: (deficiency)/surplus		(27,201)	2,971

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 and that 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 accounts 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.

Approved by Council on and signed on its behalf by:

.....
Myra Upton
President

.....
Steve Williams
Treasurer

Notes to the Accounts

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

- (a) The accounts (financial statements) have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The charity constitutes a public benefit entity as defined by FRS 102.

- (b) All income is recognised once the charity has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.
- (c) Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that a settlement will be required and the amount of the obligation can be measured reliably.
- (d) Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them allocated on staff activity levels for each activity.
- (e) Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include independent examination fees and costs linked the strategic management of the charity. Governance costs which cannot be allocated directly are apportioned on an appropriate basis.
- (f) Fixed assets are stated at cost less accumulated depreciation. Items of furniture and equipment are capitalised when the purchase price exceeds £2,000.
Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life. The rate used for furniture and equipment is 33 1/3% on the reducing balance.
- (g) Trade and other debtors are recognised at the settlement amount due after any trade discounts offered. Prepayments are valued at the amount prepaid after taking account of any trade discounts due.
- (h) Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.
- (i) Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. The charity holds no restricted funds.
- (j) Rentals payable under operating leases are charged to the Statement of Financial Activities (SOFA) as incurred over the term of the lease.
- (k) Pension costs charged in the SOFA represent contributions payable to the employees' individual personal pension schemes by the charity in the year. These pension contributions terminated during the year and were replaced by workplace pension scheme contributions.

Notes to the Accounts

For the Year Ended 31 March 2025

2. Total expenditure

			2025 £	2024 £
	Education & membership services	Governance	Charitable activities	Charitable activities
Direct cost of charitable activities				
Staff costs (Note 5)	34,242	3,805	38,047	38,056
Membership services	-	-	-	540
Examination costs	90,494	-	90,494	190,382
Conference and meetings	-	-	-	190
Telephone, postage, printing & stationery	1,717	191	1,908	2,282
Support costs				
Premises costs	12,675	1,408	14,083	13,795
Purchase, hire and maintenance of office equipment	277	15	292	289
Subscriptions, publications and sundries	483	121	604	379
Independent examination and accountancy fees	-	1,900	1,900	1,900
Bank charges	146	16	162	150
Advertising	9,000	-	9,000	1,299
Loan interest	586	-	586	806
Total expenditure	149,620	7,456	157,076	250,068

3. Net (expenditure)/income

		2025 £	2024 £
This is stated after charging:			
Independent examiner's remuneration:	Independent examination services	1,100	1,100
	Accountancy services	800	600

4. Payments to trustees (directors) and related party transactions

No remuneration has been paid to the trustees (2024 £nil) and no expenses were reimbursed to them (2024 £nil).

Steve Williams, a trustee of the charity is also a shareholder in Amerequus Limited which delivers the DPCHM training for the charity. The amount paid to Amerequus Limited in the year amounted to £74,590 (2024 £190,552) and the amount outstanding at the year end was £27,947 (2024 £18,024).

AMSPAR

Notes to the Accounts

For the Year Ended 31 March 2025

5. Staff costs and numbers

	2025	2024
	£	£
Staff costs were as follows:		
Salaries and wages	36,500	36,500
Pension costs	1,095	1,095
Payroll processing costs	-	65
Travelling expenses	452	396
	38,047	38,056

No employee received emoluments of more than £60,000.
The average weekly number of employees during the year was 1.

6. Taxation

The charitable company is exempt from corporation tax on its charitable activities.

7. Tangible fixed assets

	Office furniture & equipment
	£
Cost	
At 1 April 2024	12,059
At 31 March 2025	12,059
Depreciation	
At 1 April 2024	12,058
At 31 March 2025	12,058
Net book value	
At 31 March 2025	1
<i>At 31 March 2024</i>	<i>1</i>

AMSPAR

Notes to the Accounts

For the Year Ended 31 March 2025

8. Debtors

	2025	2024
	£	£
Trade debtors	5,218	14,342
Other debtors	887	2,984
	<u>6,105</u>	<u>17,326</u>

9. Creditors due within one year

	2025	2024
	£	£
Taxation and social security	-	-
Loan	9,584	9,584
Trade creditors	27,947	18,024
Other creditors	5,041	5,155
	<u>42,572</u>	<u>32,763</u>

10 Creditors due after one year

	2025	2024
	£	£
Loan	<u>9,088</u>	<u>18,085</u>

11. Pension costs

The charity participates in a workplace pension scheme (which is a defined contribution scheme) for members of staff. The pension costs for the year amounted to £1,095 (2024 £1,095).

Accounts

Company No. 850300
Charity No. 313310

**THE ASSOCIATION OF MEDICAL SECRETARIES,
PRACTICE MANAGERS, ADMINISTRATORS AND RECEPTIONISTS LIMITED
(AMSPAR)**
(A company limited by guarantee)

Report and Accounts

For the year ended 31 March 2024

**Tavistock House South
Tavistock Square
London WC1H 9LN**

AMSPAR

Chief Executive's Introduction to the Report of the Directors

For the Year Ended 31 March 2024

The past year 23/24 marked the first full year whereby the AMSPAR Qualifications reverted back to our full control. Focus has continued on the Medical Terminology and the Diploma in Primary Care and Health Management qualifications. Initial steps are now being taken to re-instate the Medical Administration qualifications. Demand has continued to grow with more Training Hubs and ICBs taking contracts for courses. AMSPAR continues to meet these needs, on the eve of our 60th anniversary, through its core objectives:

Education:

To expand the accessibility of the qualifications and number of registrations.

- The Level 5 Diploma in Primary Care and Health Management
- The Level 5 Certificate in Primary Care and Health Management
- The Level 5 Award in Primary Care and Health Management
- The Level 3 Certificate in Medical Terminology
- The Level 2 Award in Medical Terminology
- Basic Introduction to Medical Terminology

Membership:

To recruit new members and retain current ones.

To provide support and promote their role

Daily Tweets, weekly Blogs and monthly e newsletters have been the key forms of communication along with the 3 core websites.

Administration:

Staff costs have fallen after the Education Officer post has not been filled.

AMSPAR

Report of the Directors

For the Year Ended 31 March 2024

The directors present their report and accounts of the company for the year ended 31 March 2024

Legal and administrative information

Charity name: AMSPAR (Association of Medical Secretaries, Practice Managers, Administrators & Receptionists Limited)

Charity registration number: 313310

Company registration number: 850300

Registered office and operations address: Tavistock House South, Tavistock Square, London WC1H 9LN

Elected Council

President Myra Upton

Vice Presidents Barbara Graham

Treasurer Steve Williams

Chief Executive and Secretary Tom Brownlie

Independent Examiner Harry Nicolaou FCA of Harry Nicolaou & Co Limited, 21 Brendon Way, Enfield EN1 2LF

Bankers NatWest Bank, 10 Marylebone High Street, London W1A 1FH

Solicitors Stephenson Harwood, 1 St Paul's Churchyard, London EC4M 8SH

AMSPAR

Report of the Directors

For the Year Ended 31 March 2024

Structure, governance and management

Governing document

The organisation is a charitable company limited by guarantee, incorporated on 27 May 1965 and registered as a charity on 21 June 1965. The company was established under a Memorandum of Association which established the objects and powers of the charitable company. It is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Recruitment and appointment of members of Council

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of Council. Under the requirements of the Articles of Association any two members of the company within a region may nominate another member of that region to serve on Council and confirmed by the members at the Annual General Meeting. Other than the office bearers, who are required to offer themselves for re-appointment on an annual basis, a member of Council is elected to serve for a term of three years after which they must be re-elected at the next Annual General Meeting.

Induction and training of members of Council

Trustees are elected directly from the membership and they therefore have prior knowledge of the history and purpose of AMSPAR. On election a trustee is provided with an induction pack, minutes of prior meetings and a mentor.

Risk management

Council has conducted a review of the major risks the charity faces. Where appropriate systems and procedures have been established to mitigate those risks. In particular a Quality Assurance Framework has been developed to ensure standards set by Ofqual are achieved and maintained.

Organisation structure

The charity's Council meet at least four times a year and are responsible for the strategic policy and direction of the charity. At present Council has three elected members from a variety of professional backgrounds relevant to the work of the charity.

A scheme of delegation is in place and the day to day responsibility for the provision of the services rests with the Chief Executive. He manages the operations of the charity, supervises the staff team and ensures that the team continue to develop their skills and working practices.

Objects

The principal objects of the charity are:

- to raise the professional standards of those who are and those who aspire to be Medical Secretaries, Practice Managers, Administrators and Receptionists and support them in attaining high levels of expertise and effectiveness by improving their knowledge and skills.
- to develop and provide a clear framework of qualifications which will be valued and recognised by Health Care Employers as key indicators of competence.

AMSPAR

Report of the Directors

For the Year Ended 31 March 2024

Activities, achievements, performance, financial review and plans for the future

A detailed review of the above matters is provided in the Chief Executive's introduction to this report. The trustees, in planning the activities for the year, have had due regard to Charity Commission guidance on public benefit.

Reserves policy

Free reserves (those funds not tied up in fixed assets) are held to ensure the continuity of educational services to registered students and to ensure the long term viability of the charity. Having considered the projected income and potential risks the charity faces, the Council are of the opinion that a level approximating to three months total expenditure is necessary to ensure that the charity continues to meet its obligations on an ongoing basis. This equates to £62,517 at current levels of expenditure. Free reserves available at the year end amount to £2,971 .

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

Approved by Council on and signed on its behalf by:

.....
Myra Upton
President

Independent Examiner's report to the Directors of THE ASSOCIATION OF MEDICAL SECRETARIES, PRACTICE MANAGERS, ADMINISTRATORS AND RECEPTIONISTS LIMITED

I report on the accounts of the company for the year ended 31 March 2024 set out on pages 6 to 11.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met.

Harry Nicolaou FCA
Of Harry Nicolaou and Co Limited
Chartered Accountants
21 Brendon Way
Enfield EN1 2LF

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AMSPAR

Statement of Financial Activities (including Income and Expenditure Account)

For the Year Ended 31 March 2024

	Note	2024 Total funds (Unrestricted) £	2023 Total funds (Unrestricted) £
INCOME from:			
Charitable activities:			
Education		270,103	288,150
Membership subscriptions		10,160	12,274
Merchandising and other income		-	533
Investments - bank interest		-	147
Total income		280,263	301,104
EXPENDITURE on:			
Charitable activities		250,068	354,949
Total expenditure	2	250,068	354,949
Net income/(expenditure) and net movement in funds	3	30,195	(53,845)
Reconciliation of funds			
Total funds brought forward		(27,224)	26,621
Total funds carried forward - surplus/(deficiency)		2,971	(27,224)

AMSPAR

Company No. 850300

Balance Sheet**As at 31 March 2024**

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	7	1	1
		<u>1</u>	<u>1</u>
Current assets			
Debtors	8	17,326	4,854
Cash at bank and in hand		36,492	35,666
		<u>53,818</u>	<u>40,520</u>
Creditors: amounts falling due within one year	9	<u>(32,763)</u>	<u>(40,882)</u>
Net current assets/(liabilities)		<u>21,055</u>	<u>(362)</u>
Creditors: amounts falling due after one year	10	<u>(18,085)</u>	<u>(26,863)</u>
Net assets/(liabilities)		<u>2,971</u>	<u>(27,224)</u>
Unrestricted funds			
General funds: surplus/(deficiency)		2,971	(27,224)
Total funds: surplus/(deficiency)		<u>2,971</u>	<u>(27,224)</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 and that 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 accounts 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.

Approved by Council on and signed on its behalf by:

.....
Myra Upton
President

.....
Steve Williams
Treasurer

Notes to the Accounts

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

- (a) The accounts (financial statements) have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The charity constitutes a public benefit entity as defined by FRS 102.

- (b) All income is recognised once the charity has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.
- (c) Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that a settlement will be required and the amount of the obligation can be measured reliably.
- (d) Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them allocated on staff activity levels for each activity.
- (e) Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include independent examination fees and costs linked the strategic management of the charity. Governance costs which cannot be allocated directly are apportioned on an appropriate basis.
- (f) Fixed assets are stated at cost less accumulated depreciation. Items of furniture and equipment are capitalised when the purchase price exceeds £2,000.
Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life. The rate used for furniture and equipment is 33 1/3% on the reducing balance.
- (g) Trade and other debtors are recognised at the settlement amount due after any trade discounts offered. Prepayments are valued at the amount prepaid after taking account of any trade discounts due.
- (h) Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.
- (i) Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. The charity holds no restricted funds.
- (j) Rentals payable under operating leases are charged to the Statement of Financial Activities (SOFA) as incurred over the term of the lease.
- (k) Pension costs charged in the SOFA represent contributions payable to the employees' individual personal pension schemes by the charity in the year. These pension contributions terminated during the year and were replaced by workplace pension scheme contributions.

Notes to the Accounts

For the Year Ended 31 March 2024

2. Total expenditure

			2024 £	2023 £
	Education & membership services	Governance	Charitable activities	Charitable activities
Direct cost of charitable activities				
Staff costs (Note 5)	34,250	3,806	38,056	40,050
Membership services	540	-	540	540
Examination costs	190,382	-	190,382	294,322
Conference and meetings	19	171	190	629
Telephone, postage, printing & stationery	2,054	228	2,282	2,233
Support costs				
Premises costs	12,415	1,380	13,795	13,366
Purchase, hire and maintenance of office equipment	275	14	289	517
Subscriptions, publications and sundries	303	76	379	191
Independent examination and accountancy fees	-	1,900	1,900	1,900
Bank charges	135	15	150	180
Advertising	1,299	-	1,299	-
Loan interest	806	-	806	1,021
Total expenditure	242,478	7,590	250,068	354,949

3. Net income/(expenditure)

		2024 £	2023 £
This is stated after charging:			
Independent examiner's remuneration:			
Independent examination services		1,100	1,100
Accountancy services		800	800

4. Payments to trustees (directors) and related party transactions

No remuneration has been paid to the trustees (2023 £nil) and no expenses were reimbursed to them (2023 £nil).

Steve Williams, a trustee of the charity is also a shareholder in Amerequus Limited which delivers the DPCHM training for the charity. The amount paid to Amerequus Limited in the year amounted to £190,552 (2023 £244,577) and the amount outstanding at the year end was £18,024 (2023 £26,388).

AMSPAR

Notes to the Accounts

For the Year Ended 31 March 2024

5. Staff costs and numbers

	2024	2023
	£	£
Staff costs were as follows:		
Salaries and wages	36,500	38,005
Pension costs	1,095	1,140
Payroll processing costs	65	290
Travelling expenses	396	615
	38,056	40,050

No employee received emoluments of more than £60,000.
The average weekly number of employees during the year was 1.

6. Taxation

The charitable company is exempt from corporation tax on its charitable activities.

7. Tangible fixed assets

	Office furniture & equipment
	£
Cost	
At 1 April 2023	12,059
At 31 March 2024	12,059
Depreciation	
At 1 April 2023	12,058
At 31 March 2024	12,058
Net book value	
At 31 March 2024	1
<i>At 31 March 2023</i>	<i>1</i>

AMSPAR

Notes to the Accounts

For the Year Ended 31 March 2024

8. Debtors

	2024	2023
	£	£
Trade debtors	14,342	1,786
Other debtors	2,984	3,068
	<u>17,326</u>	<u>4,854</u>

9. Creditors due within one year

	2024	2023
	£	£
Taxation and social security	-	515
Loan	9,584	9,584
Trade creditors	18,024	28,883
Other creditors	5,155	1,900
	<u>32,763</u>	<u>40,882</u>

10 Creditors due after one year

	2024	2023
	£	£
Loan	<u>18,085</u>	<u>26,863</u>

11. Pension costs

The charity participates in a workplace pension scheme (which is a defined contribution scheme) for members of staff. The pension costs for the year amounted to £1,095 (2023 £1,140).

Accounts

Company No. 850300
Charity No. 313310

**THE ASSOCIATION OF MEDICAL SECRETARIES,
PRACTICE MANAGERS, ADMINISTRATORS AND RECEPTIONISTS LIMITED
(AMSPAR)**
(A company limited by guarantee)

Report and Accounts

For the year ended 31 March 2023

**Tavistock House South
Tavistock Square
London WC1H 9LN**

AMSPAR

Chief Executive's Introduction to the Report of the Directors

For the Year Ended 31 March 2023

The past year of 22-23 saw the end of our long term agreement with City & Guilds whereby they handled the administration of our qualifications. Now they have reverted back to AMSPAR we have been focusing on the Medical Terminology and the Diploma in Primary Care and Health Management. Whilst the formal accreditation of the qualifications by Ofqual is not in place we have not noticed a drop off in demand. This was marked by an increase in training demands and AMSPAR continues to meet these needs through its core objectives:

Education:

To maintain and enhance our qualifications

To expand the accessibility of the qualifications and number of registrations.

The AMSPAR suite consists of:

- The Level 5 Diploma in Primary Care and Health Management
- The Level 5 Certificate in Primary Care and Health Management
- The Level 5 Award in Primary Care and Health Management
- The Level 3 Certificate in Medical Terminology
- The Level 2 Award in Medical Terminology

Non-regulated qualifications were made available through our on-line provision: Basic Medical Terminology and the Award in Health Service Administration.

Membership:

To recruit new members and retain current ones.

To provide support and promote their role

Support for members continues to develop through provisions hosted on the AMSPAR Health Academy.

Administration:

With the end of the City & Guilds contract the royalties we receive will continue to decrease, however, this will be offset with the retention of more of the qualifications income and the approval of centres who wish to run the courses.

AMSPAR

Report of the Directors

For the Year Ended 31 March 2023

The directors present their report and accounts of the company for the year ended 31 March 2023

Legal and administrative information

Charity name: AMSPAR (Association of Medical Secretaries, Practice Managers, Administrators & Receptionists Limited)

Charity registration number: 313310

Company registration number: 850300

Registered office and operations address: Tavistock House North, Tavistock Square, London WC1H 9LN

Elected Council

President Myra Upton

Vice Presidents Barbara Graham

Treasurer Steve Williams

Chief Executive and Secretary Tom Brownlie

Independent Examiner Harry Nicolaou FCA of Harry Nicolaou & Co Limited, 21 Brendon Way, Enfield EN1 2LF

Bankers NatWest Bank, 10 Marylebone High Street, London W1A 1FH

Solicitors Stephenson Harwood, 1 St Paul's Churchyard, London EC4M 8SH

AMSPAR

Report of the Directors

For the Year Ended 31 March 2023

Structure, governance and management

Governing document

The organisation is a charitable company limited by guarantee, incorporated on 27 May 1965 and registered as a charity on 21 June 1965. The company was established under a Memorandum of Association which established the objects and powers of the charitable company. It is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Recruitment and appointment of members of Council

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of Council. Under the requirements of the Articles of Association any two members of the company within a region may nominate another member of that region to serve on Council and confirmed by the members at the Annual General Meeting. Other than the office bearers, who are required to offer themselves for re-appointment on an annual basis, a member of Council is elected to serve for a term of three years after which they must be re-elected at the next Annual General Meeting.

Induction and training of members of Council

Trustees are elected directly from the membership and they therefore have prior knowledge of the history and purpose of AMSPAR. On election a trustee is provided with an induction pack, minutes of prior meetings and a mentor.

Risk management

Council has conducted a review of the major risks the charity faces. Where appropriate systems and procedures have been established to mitigate those risks. In particular a Quality Assurance Framework has been developed to ensure standards set by Ofqual are achieved and maintained.

Organisation structure

The charity's Council meet at least four times a year and are responsible for the strategic policy and direction of the charity. At present Council has three elected members from a variety of professional backgrounds relevant to the work of the charity.

A scheme of delegation is in place and the day to day responsibility for the provision of the services rests with the Chief Executive. He manages the operations of the charity, supervises the staff team and ensures that the team continue to develop their skills and working practices.

Objects

The principal objects of the charity are:

- to raise the professional standards of those who are and those who aspire to be Medical Secretaries, Practice Managers, Administrators and Receptionists and support them in attaining high levels of expertise and effectiveness by improving their knowledge and skills.
- to develop and provide a clear framework of qualifications which will be valued and recognised by Health Care Employers as key indicators of competence.

AMSPAR

Report of the Directors

For the Year Ended 31 March 2023

Activities, achievements and performance, financial review and plans for the future

A detailed review of the above matters is provided in the Chief Executive's introduction to this report. The trustees, in planning the activities for the year, have had due regard to Charity Commission guidance on public benefit.

Reserves policy

Free reserves (those funds not tied up in fixed assets) are held to ensure the continuity of educational services to registered students and to ensure the long term viability of the charity. Having considered the projected income and potential risks the charity faces, the Council are of the opinion that a level approximating to three months total expenditure is necessary to ensure that the charity continues to meet its obligations on an ongoing basis. This equates to £89,000 at current levels of expenditure. There are no free reserves available as there is a deficiency of reserves carried forward at the year end of £27,244.

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

Approved by Council on and signed on its behalf by:

.....
Myra Upton
President

Independent Examiner's report to the Directors of THE ASSOCIATION OF MEDICAL SECRETARIES, PRACTICE MANAGERS, ADMINISTRATORS AND RECEPTIONISTS LIMITED

I report on the accounts of the company for the year ended 31 March 2023 set out on pages 6 to 11.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met.

Material uncertainty

There is a deficit for the year ended 31 March 2023 of £53,845 and a deficiency of reserves of £27,224 at the year end. There is thus uncertainty as to whether the charity will be able to operate as a going concern for the foreseeable future. The financial statements have been prepared

Harry Nicolaou FCA
Of Harry Nicolaou and Co Limited
Chartered Accountants
21 Brendon Way
Enfield EN1 2LF

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AMSPAR

Statement of Financial Activities (including Income and Expenditure Account)

For the Year Ended 31 March 2023

	Note	2023 Total funds (Unrestricted) £	2022 Total funds (Unrestricted) £
INCOME from:			
Charitable activities:			
Education		288,150	403,068
Membership subscriptions		12,274	11,932
Merchandising and other income		533	294
Investments - bank interest		147	2
Total income		301,104	415,296
EXPENDITURE on:			
Charitable activities		354,949	352,295
Total expenditure	2	354,949	352,295
Net (expenditure)/income and net movement in funds	3	(53,845)	63,001
Reconciliation of funds			
Total funds brought forward		26,621	(36,380)
Total funds carried forward - (deficiency)/surplus		(27,224)	26,621

AMSPAR

Company No. 850300

Balance Sheet**As at 31 March 2023**

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	7	1	1
		<u>1</u>	<u>1</u>
Current assets			
Debtors	8	4,854	13,293
Cash at bank and in hand		35,666	67,707
		<u>40,520</u>	<u>81,000</u>
Creditors: amounts falling due within one year	9	(40,882)	(18,964)
Net current (liabilities)/assets		(362)	62,036
Creditors: amounts falling due after one year	10	(26,863)	(35,416)
Net (liabilities)/assets		(27,224)	26,621
Unrestricted funds			
General funds: (deficiency)/surplus		(27,224)	26,621
Total funds: (deficiency)/surplus		(27,224)	26,621

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 and that 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 accounts 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.

Approved by Council on and signed on its behalf by:

.....
Myra Upton
President

.....
Steve Williams
Treasurer

Notes to the Accounts

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

- (a) The accounts (financial statements) have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The charity constitutes a public benefit entity as defined by FRS 102.

- (b) All income is recognised once the charity has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.
- (c) Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that a settlement will be required and the amount of the obligation can be measured reliably.
- (d) Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them allocated on staff activity levels for each activity.
- (e) Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include independent examination fees and costs linked the strategic management of the charity. Governance costs which cannot be allocated directly are apportioned on an appropriate basis.
- (f) Fixed assets are stated at cost less accumulated depreciation. Items of furniture and equipment are capitalised when the purchase price exceeds £2,000.
Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life. The rate used for furniture and equipment is 33 1/3% on the reducing balance.
- (g) Trade and other debtors are recognised at the settlement amount due after any trade discounts offered. Prepayments are valued at the amount prepaid after taking account of any trade discounts due.
- (h) Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.
- (i) Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. The charity holds no restricted funds.
- (j) Rentals payable under operating leases are charged to the Statement of Financial Activities (SOFA) as incurred over the term of the lease.
- (k) Pension costs charged in the SOFA represent contributions payable to the employees' individual personal pension schemes by the charity in the year. These pension contributions terminated during the year and were replaced by workplace pension scheme contributions.

Notes to the Accounts

For the Year Ended 31 March 2023

2. Total expenditure

			2023 £	2022 £
	Education & membership services	Governance	Charitable activities	Charitable activities
Direct cost of charitable activities				
Staff costs (Note 5)	36,045	4,005	40,050	39,121
Membership services	540	-	540	1,080
Examination costs	294,322	-	294,322	293,909
Conference and meetings	63	566	629	300
Telephone, postage, printing & stationery	2,010	223	2,233	2,490
Support costs				
Premises costs	12,029	1,337	13,366	12,565
Purchase, hire and maintenance of office equipment	491	26	517	558
Subscriptions, publications and sundries	153	38	191	69
Independent examination and accountancy fees	-	1,900	1,900	2,000
Bank charges	162	18	180	194
Loan interest	1,021	-	1,021	9
Total expenditure	346,836	8,113	354,949	352,295

3. Net (expenditure)/income

		2023 £	2022 £
This is stated after charging:			
Independent examiner's remuneration:			
Independent examination services		1,100	1,100
Accountancy services		800	900

4. Payments to trustees (directors) and related party transactions

No remuneration has been paid to the trustees (2022 £nil) and no expenses were reimbursed to them (2022 £nil).

Steve Williams, a trustee of the charity is also a shareholder in Amerequus Limited which delivers the DPCHM training for the charity. The amount paid to Amerequus Limited in the year amounted to £244,577 (2022 £269,929) and the amount outstanding at the year end was £26,388 (2022 £nil).

AMSPAR

Notes to the Accounts

For the Year Ended 31 March 2023

5. Staff costs and numbers

	2023	2022
	£	£
Staff costs were as follows:		
Salaries and wages	38,005	37,221
Pension costs	1,140	1,385
Payroll processing costs	290	246
Travelling expenses	615	269
	<u>40,050</u>	<u>39,121</u>

No employee received emoluments of more than £60,000.
The average weekly number of employees during the year was 2.

6. Taxation

The charitable company is exempt from corporation tax on its charitable activities.

7. Tangible fixed assets

	Office furniture & equipment
	£
Cost	
At 1 April 2022	12,059
At 31 March 2023	<u>12,059</u>
Depreciation	
At 1 April 2022	12,058
At 31 March 2023	<u>12,058</u>
Net book value	
At 31 March 2023	<u>1</u>
<i>At 31 March 2022</i>	<u><i>1</i></u>

AMSPAR

Notes to the Accounts

For the Year Ended 31 March 2023

8. Debtors

	2023	2022
	£	£
Trade debtors	1,786	10,309
Prepayment	3,068	2,984
	4,854	13,293

9. Creditors due within one year

	2023	2022
	£	£
Taxation and social security	515	327
Loan	9,584	9,593
Other creditors	28,883	339
Accruals	1,900	8,705
	40,882	18,964

10 Creditors due after one year

	2023	2022
	£	£
Loan	26,863	35,416

11. Pension costs

The charity participates in a workplace pension scheme (which is a defined contribution scheme) for members of staff. The pension costs for the year amounted to £1,140 (2022 £1,385).

Accounts

Company No. 850300
Charity No. 313310

**THE ASSOCIATION OF MEDICAL SECRETARIES,
PRACTICE MANAGERS, ADMINISTRATORS AND RECEPTIONISTS LIMITED**
(AMSPAR)
(A company limited by guarantee)

Report and Accounts

For the year ended 31 March 2022

**Tavistock House South
Tavistock Square
London WC1H 9LN**

AMSPAR

Chief Executive's Introduction to the Report of the Directors

For the Year Ended 31 March 2022

The Financial Year for 21-22 saw the COVID – 19 pandemic continue. Whilst it continued to pose problems it did cast a spotlight on the Healthcare professions. This was marked by an increase in training demands and AMSPAR continues to meet these needs through its core objectives:

Education:

To maintain and enhance the qualifications in relevant Ofqual Frameworks and other national frameworks in the UK.

To expand the accessibility of the qualifications and number of registrations.

All AMSPAR / City & Guilds qualifications have been accredited to the QCF which is regulated by Ofqual. The suite consists of:

- The Level 5 Diploma in Primary Care and Health Management
- The Level 5 Certificate in Primary Care and Health Management
- The Level 5 Award in Primary Care and Health Management
- The Level 3 Diploma in Medical Administration
- The Level 3 Certificate in Medical Administration
- The Level 3 Certificate in Medical Terminology
- The Level 3 Award in Medical Word Processing
- The Level 3 Award in Medical Principles for the Administrator
- The Level 3 Award in Legal Aspects of Administration
- The Level 2 Diploma in Medical Administration
- The Level 2 Certificate in Medical Administration
- The Level 2 Award in Medical Terminology

We added the Level 5 Award accredited through ILM in preparation for the transfer of both the L5 Certificate and Diploma to the same AB

Non-regulated qualifications were made available through our on-line provision: Basic Medical Terminology and the Award in Health Service Administration.

Membership:

To recruit new members and retain current ones.

To provide support and promote their role

Support for members continues to develop through provisions hosted on the AMSPAR Health Academy.

Administration:

Costs were again kept to a minimum and, with the assistance of the BMA, we were able to re-locate to a less expensive office at Tavistock House.

AMSPAR

Report of the Directors

For the Year Ended 31 March 2022

The directors present their report and accounts of the company for the year ended 31 March 2022

Legal and administrative information

Charity name: AMSPAR (Association of Medical Secretaries, Practice Managers, Administrators & Receptionists Limited)

Charity registration number: 313310

Company registration number: 850300

Registered office and operations address: Tavistock House North, Tavistock Square, London WC1H 9LN

Elected Council

President Myra Upton

Vice Presidents Barbara Graham

Treasurer Steve Williams

Chief Executive and Secretary Tom Brownlie

Independent Examiner Harry Nicolaou FCA of Harry Nicolaou & Co Limited, 21 Brendon Way, Enfield EN1 2LF

Bankers NatWest Bank, 10 Marylebone High Street, London W1A 1FH

Solicitors Stephenson Harwood, 1 St Paul's Churchyard, London EC4M 8SH

AMSPAR

Report of the Directors

For the Year Ended 31 March 2022

Structure, governance and management

Governing document

The organisation is a charitable company limited by guarantee, incorporated on 27 May 1965 and registered as a charity on 21 June 1965. The company was established under a Memorandum of Association which established the objects and powers of the charitable company. It is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Recruitment and appointment of members of Council

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of Council. Under the requirements of the Articles of Association any two members of the company within a region may nominate another member of that region to serve on Council and confirmed by the members at the Annual General Meeting. Other than the office bearers, who are required to offer themselves for re-appointment on an annual basis, a member of Council is elected to serve for a term of three years after which they must be re-elected at the next Annual General Meeting.

Induction and training of members of Council

Trustees are elected directly from the membership and they therefore have prior knowledge of the history and purpose of AMSPAR. On election a trustee is provided with an induction pack, minutes of prior meetings and a mentor.

Risk management

Council has conducted a review of the major risks the charity faces. Where appropriate systems and procedures have been established to mitigate those risks. In particular a Quality Assurance Framework has been developed to ensure standards set by Ofqual are achieved and maintained.

Organisation structure

The charity's Council meet at least four times a year and are responsible for the strategic policy and direction of the charity. At present Council has three elected members from a variety of professional backgrounds relevant to the work of the charity.

A scheme of delegation is in place and the day to day responsibility for the provision of the services rests with the Chief Executive. He manages the operations of the charity, supervises the staff team and ensures that the team continue to develop their skills and working practices.

Objects

The principal objects of the charity are:

- to raise the professional standards of those who are and those who aspire to be Medical Secretaries, Practice Managers, Administrators and Receptionists and support them in attaining high levels of expertise and effectiveness by improving their knowledge and skills.
- to develop and provide a clear framework of qualifications which will be valued and recognised by Health Care Employers as key indicators of competence.

AMSPAR

Report of the Directors

For the Year Ended 31 March 2022

Activities, achievements and performance, financial review and plans for the future

A detailed review of the above matters is provided in the Chief Executive's introduction to this report. The trustees, in planning the activities for the year, have had due regard to Charity Commission guidance on public benefit.

Reserves policy

Free reserves (those funds not tied up in fixed assets) are held to ensure the continuity of educational services to registered students and to ensure the long term viability of the charity. Having considered the projected income and potential risks the charity faces, the Council are of the opinion that a level approximating to three months total expenditure is necessary to ensure that the charity continues to meet its obligations on an ongoing basis. This equates to £54,000 at current levels of expenditure. There has been a large increase in the surplus for the year and the reserves carried forward at the year end have turned-around from a deficiency of £36,380 last year to a surplus of £26,621.

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

Approved by Council on and signed on its behalf by:

.....
Myra Upton
President

Independent Examiner's report to the Directors of THE ASSOCIATION OF MEDICAL SECRETARIES, PRACTICE MANAGERS, ADMINISTRATORS AND RECEPTIONISTS LIMITED

I report on the accounts of the company for the year ended 31 March 2022 set out on pages 6 to 11.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met.

Harry Nicolaou FCA
Of Harry Nicolaou and Co Limited
Chartered Accountants
21 Brendon Way
Enfield EN1 2LF

.....

AMSPAR

Statement of Financial Activities (including Income and Expenditure Account)

For the Year Ended 31 March 2022

	Note	2022 Total funds (Unrestricted) £	2021 Total funds (Unrestricted) £
INCOME from:			
Charitable activities:			
Education		403,068	139,706
Membership subscriptions		11,932	10,834
Merchandising and other income		294	7
Investments - bank interest		2	1
Total income		415,296	150,548
EXPENDITURE on:			
Charitable activities		352,295	143,468
Total expenditure	2	352,295	143,468
Net income and net movement in funds	3	63,001	7,080
Reconciliation of funds			
Total funds brought forward - deficiency		(36,380)	(43,460)
Total funds carried forward surplus/deficiency		26,621	(36,380)

AMSPAR

Company No. 850300

Balance Sheet**As at 31 March 2022**

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	7	1	1
		<u>1</u>	<u>1</u>
Current assets			
Debtors	8	13,293	12,754
Cash at bank and in hand		67,707	33,283
		<u>81,000</u>	<u>46,037</u>
Creditors: amounts falling due within one year	9	(18,964)	(37,418)
Net current liabilities		<u>62,036</u>	<u>8,619</u>
Creditors: amounts falling due after one year	10	(35,416)	(45,000)
Net liabilities		<u><u>26,621</u></u>	<u><u>(36,380)</u></u>
Unrestricted funds			
General funds - deficiency		26,621	(36,380)
Total deficiency		<u><u>26,621</u></u>	<u><u>(36,380)</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 and that 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 accounts 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.

Approved by Council on and signed on its behalf by:

.....
Myra Upton
President

.....
Steve Williams
Treasurer

Notes to the Accounts

For the Year Ended 31 March 2022

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

- (a) The accounts (financial statements) have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The charity constitutes a public benefit entity as defined by FRS 102.

- (b) All income is recognised once the charity has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.
- (c) Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that a settlement will be required and the amount of the obligation can be measured reliably.
- (d) Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them allocated on staff activity levels for each activity.
- (e) Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include independent examination fees and costs linked the strategic management of the charity. Governance costs which cannot be allocated directly are apportioned on an appropriate basis.
- (f) Fixed assets are stated at cost less accumulated depreciation. Items of furniture and equipment are capitalised when the purchase price exceeds £2,000.

Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life. The rate used for furniture and equipment is 33 1/3% on the reducing balance.
- (g) Trade and other debtors are recognised at the settlement amount due after any trade discounts offered. Prepayments are valued at the amount prepaid after taking account of any trade discounts due.
- (h) Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.
- (i) Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. The charity holds no restricted funds.
- (j) Rentals payable under operating leases are charged to the Statement of Financial Activities (SOFA) as incurred over the term of the lease.
- (k) Pension costs charged in the SOFA represent contributions payable to the employees' individual personal pension schemes by the charity in the year. These pension contributions terminated during the year and were replaced by workplace pension scheme contributions.

Notes to the Accounts

For the Year Ended 31 March 2022

2. Total expenditure

			2022 £	2021 £
	Education & membership services	Governance	Charitable activities	Charitable activities
Direct cost of charitable activities				
Staff costs (Note 5)	35,209	3,912	39,121	41,862
Membership services	1,080	-	1,080	540
Examination costs	293,909	-	293,909	83,992
Conference and meetings	30	270	300	-
Telephone, postage, printing & stationery	2,241	249	2,490	1,900
Support costs				
Premises costs	11,308	1,257	12,565	9,806
Purchase, hire and maintenance of office equipment	530	28	558	3,187
Subscriptions, publications and sundries	55	14	69	119
Independent examination and accountancy fees	-	2,000	2,000	1,800
Depreciation	-	-	-	-
Bank charges	175	19	194	262
Loan interest	9	-	9	-
Total expenditure	344,546	7,749	352,295	143,468

3. Net income

		2022 £	2021 £
This is stated after charging:			
Depreciation		-	74
Independent examiner's remuneration:			
Independent examination services		1,100	1,000
Accountancy services		900	800

4. Payments to trustees (directors) and related party transactions

No remuneration has been paid to the trustees (2021 £nil) and no expenses (2021 nil) were reimbursed to them.

Steve Williams, a trustee of the charity is also a shareholder in Amerequus Limited which delivers the DPCHM training for the charity. The amount paid to Amerequus Limited in the year amounted to £269,929 (2021 £94,036) and the amount outstanding at the year end was £nil (2021 £29,759).

AMSPAR

Notes to the Accounts

For the Year Ended 31 March 2022

5. Staff costs and numbers

	2022	2021
	£	£
Staff costs were as follows:		
Salaries and wages	37,221	39,875
Social security costs	-	-
Pension costs	1,385	1,681
Payroll processing costs	246	306
Travelling expenses	269	-
	39,121	41,862

No employee received emoluments of more than £60,000.

The average weekly number of employees during the year was 2.

6. Taxation

The charitable company is exempt from corporation tax on its charitable activities.

7. Tangible fixed assets

	Office furniture & equipment
	£
Cost	
At 1 April 2021	12,059
Additions in year	-
Disposals in year	-
At 31 March 2022	12,059
Depreciation	
At 1 April 2021	12,058
No remuneration has been paid to the trustees (2021 £nil) and no expenses (2020 £nil)	-
At 31 March 2022	12,058
Net book value	
At 31 March 2022	1
<i>At 31 March 2021</i>	<i>1</i>

AMSPAR

Notes to the Accounts

For the Year Ended 31 March 2022

8. Debtors	2022	2021
	£	£
Trade debtors	10,309	12,754
Prepayment	2,984	-
	13,293	12,754
9. Creditors due within one year	2022	2021
	£	£
Taxation and social security	327	148
Loan	9,593	-
Other creditors	339	31,210
Accruals	8,705	6,060
	18,964	37,418
10 Creditors due after one year	2022	2021
	£	£
Loan	35,416	45,000
11. Operating lease commitments		
The total future minimum lease payments under non-cancellable leases at 31 March 2022 are as follows:		
	2022	2021
	£	£
Not later than one year	-	8,901
Later than one year and not later than five years	-	46,960
	-	55,861
12. Pension costs		
The charity participates in a workplace pension scheme (which is a defined contribution scheme) for members of staff. The pension costs for the year amounted to £1,385 (2021 £1,681).		

Accounts

Company No. 850300
Charity No. 313310

**THE ASSOCIATION OF MEDICAL SECRETARIES,
PRACTICE MANAGERS, ADMINISTRATORS AND RECEPTIONISTS LIMITED
(AMSPAR)**
(A company limited by guarantee)

Report and Accounts

For the year ended 31 March 2021

Tavistock House North
Tavistock Square
London WC1H 9LN

AMSPAR

Chief Executive's Introduction to the Report of the Directors

For the Year Ended 31 March 2021

The Financial Year for 20-21 has been an extraordinary one for all due to the COVID-19 Pandemic. Despite the obstacles placed in our way AMSPAR continues to pursue its core objectives:

Education:

To maintain and enhance the qualifications in relevant Ofqual Frameworks and other national frameworks in the UK.

To expand the accessibility of the qualifications and number of registrations.

All AMSPAR / City & Guilds qualifications have been accredited to the QCF which is regulated by Ofqual. The suite consists of:

- The Level 5 Diploma in Primary Care and Health Management
- The Level 5 Certificate in Primary Care and Health Management
- The Level 3 Diploma in Medical Administration
- The Level 3 Certificate in Medical Administration
- The Level 3 Certificate in Medical Terminology
- The Level 3 Award in Medical Word Processing
- The Level 3 Award in Medical Principles for the Administrator
- The Level 3 Award in Legal Aspects of Administration
- The Level 2 Diploma in Medical Administration
- The Level 2 Certificate in Medical Administration

A number of qualifications were allowed to expire either due to the redundancy of the format or low take up in accordance with regulatory guidance.

Non-regulated qualifications were made available through our on-line provision: Basic Medical Terminology and the Award in Health Service Administration.

Membership:

To recruit new members and retain current ones.

To provide support and promote their role

The Pandemic impacted on the membership renewals and we are committed to expanding this part of our operations.

A monthly e mail has been introduced and this has a mailing list in the region of 700.

Administration:

A number of cost-saving measures were taken with equipment leases not renewed.

Acknowledgement:

In this extraordinary year, we wish to record our gratitude to the British Medical Association for the support they have been able to provide.

AMSPAR

Report of the Directors

For the Year Ended 31 March 2021

The directors present their report and accounts of the company for the year ended 31 March 2021

Legal and administrative information

Charity name: AMSPAR (Association of Medical Secretaries, Practice Managers, Administrators & Receptionists Limited)

Charity registration number: 313310

Company registration number: 850300

Registered office and operations address: Tavistock House North, Tavistock Square, London WC1H 9LN

Elected Council

President Myra Upton

Vice Presidents Barbara Graham

Treasurer Steve Williams

Chief Executive and Secretary Tom Brownlie

Independent Examiner Harry Nicolaou FCA of Harry Nicolaou & Co Limited, 21 Brendon Way, Enfield EN1 2LF

Bankers NatWest Bank, 10 Marylebone High Street, London W1A 1FH

Solicitors Stephenson Harwood, 1 St Paul's Churchyard, London EC4M 8SH

AMSPAR

Report of the Directors

For the Year Ended 31 March 2021

Structure, governance and management

Governing document

The organisation is a charitable company limited by guarantee, incorporated on 27 May 1965 and registered as a charity on 21 June 1965. The company was established under a Memorandum of Association which established the objects and powers of the charitable company. It is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Recruitment and appointment of members of Council

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of Council. Under the requirements of the Articles of Association any two members of the company within a region may nominate another member of that region to serve on Council and confirmed by the members at the Annual General Meeting. Other than the office bearers, who are required to offer themselves for re-appointment on an annual basis, a member of Council is elected to serve for a term of three years after which they must be re-elected at the next Annual General Meeting.

Induction and training of members of Council

Trustees are elected directly from the membership and they therefore have prior knowledge of the history and purpose of AMSPAR. On election a trustee is provided with an induction pack, minutes of prior meetings and a mentor.

Risk management

Council has conducted a review of the major risks the charity faces. Where appropriate systems and procedures have been established to mitigate those risks. In particular a Quality Assurance Framework has been developed to ensure standards set by Ofqual are achieved and maintained.

Organisation structure

The charity's Council meet at least four times a year and are responsible for the strategic policy and direction of the charity. At present Council has three elected members from a variety of professional backgrounds relevant to the work of the charity.

A scheme of delegation is in place and the day to day responsibility for the provision of the services rests with the Chief Executive. He manages the operations of the charity, supervises the staff team and ensures that the team continue to develop their skills and working practices.

Objects

The principal objects of the charity are:

- to raise the professional standards of those who are and those who aspire to be Medical Secretaries, Practice Managers, Administrators and Receptionists and support them in attaining high levels of expertise and effectiveness by improving their knowledge and skills.
- to develop and provide a clear framework of qualifications which will be valued and recognised by Health Care Employers as key indicators of competence.

AMSPAR

Report of the Directors

For the Year Ended 31 March 2021

Activities, achievements and performance, financial review and plans for the future

A detailed review of the above matters is provided in the Chief Executive's introduction to this report. The trustees, in planning the activities for the year, have had due regard to Charity Commission guidance on public benefit.

Covid-19 impact

It is clear that the COVID-19 pandemic is likely to have a negative impact on the organization during 20/21. As our members and students are working in the front line it is difficult for them to make time available for studies. The summer examinations were cancelled which will reduce revenue and whilst some replacements were held in September there was a natural reluctance for some to enter. There will be an element of savings on staffing and potentially premises and these are our two major areas of expenditure.

Reserves policy

Free reserves (those funds not tied up in fixed assets) are held to ensure the continuity of educational services to registered students and to ensure the long term viability of the charity. Having considered the projected income and potential risks the charity faces, the Council are of the opinion that a level approximating to three months total expenditure is necessary to ensure that the charity continues to meet its obligations on an ongoing basis. This equates to £35,867 at current levels of expenditure. There is a deficiency of free reserves at the year end and the CEO and Council are striving to remedy the situation.

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

Approved by Council on and signed on its behalf by:

.....
Myra Upton
President

Independent Examiner's report to the Directors of THE ASSOCIATION OF MEDICAL SECRETARIES, PRACTICE MANAGERS, ADMINISTRATORS AND RECEPTIONISTS LIMITED

I report on the accounts of the company for the year ended 31 March 2021 set out on pages 6 to 11.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met.

There is a significant risk that the charity will not be able to continue as a going concern as there is a deficiency of assets of £36,380 at the year end. Your attention is drawn to Note 1(a) paragraph 3 for more information regarding going concern.

Harry Nicolaou FCA
Of Harry Nicolaou and Co Limited
Chartered Accountants
21 Brendon Way
Enfield EN1 2LF

.....

AMSPAR

Statement of Financial Activities (including Income and Expenditure Account)

For the Year Ended 31 March 2021

	Note	2021 Total funds (Unrestricted) £	2020 Total funds (Unrestricted) £
INCOME from:			
Charitable activities:			
Education		139,706	122,464
Membership subscriptions		10,834	12,708
Merchandising and other income		7	192
Investments - bank interest		1	3
Total income		<u>150,548</u>	<u>135,367</u>
EXPENDITURE on:			
Charitable activities		143,468	187,854
Total expenditure	2	<u>143,468</u>	<u>187,854</u>
Net income/(expenditure) and net movement in funds	3	7,080	(52,487)
Reconciliation of funds			
Total funds brought forward		(43,460)	9,027
Total funds carried forward - deficiency		<u>(36,380)</u>	<u>(43,460)</u>

AMSPAR

Company No. 850300

Balance Sheet**As at 31 March 2021**

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	7	1	1
		<u>1</u>	<u>1</u>
Current assets			
Debtors	8	12,754	6,340
Cash at bank and in hand		33,283	4,399
		<u>46,037</u>	<u>10,739</u>
Creditors: amounts falling due within one year	9	<u>(37,418)</u>	<u>(54,200)</u>
Net current liabilities		<u>8,619</u>	<u>(43,461)</u>
Creditors: amounts falling due after one year	10	<u>(45,000)</u>	<u>-</u>
Net liabilities		<u><u>(36,380)</u></u>	<u><u>(43,460)</u></u>
Unrestricted funds			
General funds - deficiency		(36,380)	(43,460)
Total deficiency		<u><u>(36,380)</u></u>	<u><u>(43,460)</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 and that 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 accounts 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.

Approved by Council on and signed on its behalf by:

.....
Myra Upton
President

.....
Steve Williams
Treasurer

Notes to the Accounts

For the Year Ended 31 March 2021

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

- (a) The accounts (financial statements) have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The charity constitutes a public benefit entity as defined by FRS 102.

The changing nature of funding in Education presents significant challenges to those working in the sector. The trustees acknowledge that such funding reductions there, and in the NHS, means that income levels from some courses have reduced, but in specific areas they have increased. The trustees will concentrate on these new income streams and look at further ways of reducing expenditure. The trustees acknowledge that these measures, if not achieved, may have a material impact on the charity's ability to continue as a going concern.

- (b) All income is recognised once the charity has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.
- (c) Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that a settlement will be required and the amount of the obligation can be measured reliably.
- (d) Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them allocated on staff activity levels for each activity.
- (e) Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include independent examination fees and costs linked the strategic management of the charity. Governance costs which cannot be allocated directly are apportioned on an appropriate basis.
- (f) Fixed assets are stated at cost less accumulated depreciation. Items of furniture and equipment are capitalised when the purchase price exceeds £2,000.
Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life. The rate used for furniture and equipment is 33 1/3% on the reducing balance.
- (g) Trade and other debtors are recognised at the settlement amount due after any trade discounts offered. Prepayments are valued at the amount prepaid after taking account of any trade discounts due.
- (h) Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.
- (i) Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. The charity holds no restricted funds.
- (j) Rentals payable under operating leases are charged to the Statement of Financial Activities (SOFA) as incurred over the term of the lease.
- (k) Pension costs charged in the SOFA represent contributions payable to the employees' individual personal pension schemes by the charity in the year. These pension contributions terminated during the year and were replaced by workplace pension scheme contributions.

Notes to the Accounts

For the Year Ended 31 March 2021

2. Total expenditure

			2021 £	2020 £
	Education & membership services	Governance	Charitable activities	Charitable activities
Direct cost of charitable activities				
Staff costs (Note 5)	37,400	4,156	41,556	51,325
Membership services	540	-	540	540
Examination costs	83,992	-	83,992	98,700
Conference and meetings	-	-	-	-
Telephone, postage, printing & stationery	1,710	190	1,900	3,383
Support costs				
Premises costs	8,825	981	9,806	24,239
Purchase, hire and maintenance of office equipment	3,028	159	3,187	6,129
Subscriptions, publications and sundries	340	85	425	890
Advertising, website and public relations	-	-	-	120
Independent examination and accountancy fees	-	1,800	1,800	2,200
Depreciation	-	-	-	-
Bank charges	236	26	262	328
Total expenditure	136,071	7,397	143,468	187,854

3. Net income/(expenditure)

		2021 £	2020 £
This is stated after charging:			
Depreciation		-	74
Independent examiner's remuneration:			
Independent examination services		1,000	1,000
Accountancy services		800	1,200

4. Payments to trustees (directors) and related party transactions

No remuneration has been paid to the trustees (2020 £nil) and no expenses (2020 nil) were reimbursed to them.

Steve Williams, a trustee of the charity is also a shareholder in Amerequus Limited which delivers the DPCHM training for the charity. The amount paid to Amerequus Limited in the year amounted to £94,036 (2020 £73,837) and the amount outstanding at the year end amounted to £29,759 (2020 £45,164).

AMSPAR

Notes to the Accounts

For the Year Ended 31 March 2021

5. Staff costs and numbers

	2021 £	2020 £
Staff costs were as follows:		
Salaries and wages	39,875	47,561
Social security costs	-	1,212
Pension costs	1,681	2,045
Travelling expenses	-	507
	41,556	51,325

No employee received emoluments of more than £60,000.

The average weekly number of employees during the year was 2.

6. Taxation

The charitable company is exempt from corporation tax on its charitable activities.

7. Tangible fixed assets

	Office furniture & equipment £
Cost	
At 1 April 2020	12,059
Additions in year	-
Disposals in year	-
At 31 March 2021	12,059
Depreciation	
At 1 April 2020	12,058
No remuneration has been paid to the trustees (2020 £nil) and no expenses (2020 £nil)	-
At 31 March 2021	12,058
Net book value	
At 31 March 2021	1
<i>At 31 March 2020</i>	<i>1</i>

AMSPAR

Notes to the Accounts

For the Year Ended 31 March 2021

8. Debtors

	2021	2020
	£	£
Education and advertising income receivable	12,754	6,340
	<u>12,754</u>	<u>6,340</u>

9. Creditors due within one year

	2021	2020
	£	£
Taxation and social security	148	1,007
Other creditors	31,210	50,993
Accruals	6,060	2,200
	<u>37,418</u>	<u>54,200</u>

10 Creditors due after one year

	2021	2020
	£	£
Loan	45,000	-

11. Operating lease commitments

The total future minimum lease payments under non-cancellable leases at 31 March 2021 are as follows:

	2021	2020
	£	£
Not later than one year	8,901	18,772
Later than one year and not later than five years	46,960	46,837
	<u>55,861</u>	<u>65,609</u>

12. Pension costs

The charity participates in a workplace pension scheme (which is a defined contribution scheme) for members of staff. The pension costs for the year amounted to £1,681 (2020 £2,045).