

Registered number: 03012351
Charity number: 1044013

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

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

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

Trustees

Dr F MacKenzie
Ms C Hodgson
Dr P L Chiodini
Mr A Dodson
Dr B De la Salle
Mr L Whitby, Chair
Mrs D A Williams
Mrs D Patel
Dr R Marrington
Mrs D Pritchard
Dr J Henderson
Ms R Treacy
Mr R C Haggas (appointed 18 November 2021)
Miss M Tabiner (appointed 18 November 2021)

Company registered number 03012351

Charity registered number 1044013

Registered office 2 Rutland Park
Sheffield
S10 2PD

Company secretary Mrs J Gelder

Independent auditor BHP LLP
Chartered Accountants
2 Rutland Park
Sheffield
S10 2PD

Bankers Barclays Bank Plc
Leicester
LE87 2BB

UNITED KINGDOM NATIONAL EXTERNAL QUALITY ASSESSMENT SERVICE

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TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2022

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

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

Objectives and activities

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

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

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

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

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

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

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

Objectives and activities (continued)

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

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

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

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

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

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

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TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Objectives and activities (continued)

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

Achievements and performance in 2021/22

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

UK NEQAS Central Events

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

Working Groups

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

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

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

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

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

Objectives and activities (continued)

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

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

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

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TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Objectives and activities (continued)

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

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

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

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

Objectives and activities (continued)

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

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

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

Objectives and activities (continued)

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

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

Objectives and activities (continued)

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

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

Objectives and activities (continued)

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

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

Objectives and activities (continued)

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

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

Objectives and activities (continued)

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

* supported by UK NEQAS Central Office

Future Developments

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

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

Financial Review

a. Going concern

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

b. Financial performance

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

c. Reserves policy

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

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

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

Structure, governance and management

a. Constitution

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

b. Methods of appointment or election of Trustees

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

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

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

(continued)

c. Policies adopted for the induction and training of Trustees

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

d. Organisational structure and decision making

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

e. Risk management

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

Statement of Trustees' responsibilities

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

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

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

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

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TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Disclosure of information to auditor

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

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

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

Mr L Whitby

UNITED KINGDOM NATIONAL EXTERNAL QUALITY ASSESSMENT SERVICE

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

Opinion

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

In our opinion the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

UNITED KINGDOM NATIONAL EXTERNAL QUALITY ASSESSMENT SERVICE

(A company limited by guarantee)

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

Other information

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

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

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

UNITED KINGDOM NATIONAL EXTERNAL QUALITY ASSESSMENT SERVICE

(A company limited by guarantee)

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

Responsibilities of trustees

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

Use of our report

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

Philip Allsop (Senior statutory auditor)

for and on behalf of

BHP LLP

Chartered Accountants

Statutory Auditor

2 Rutland Park

Sheffield

S10 2PD

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

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2022

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

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

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

CONSOLIDATED BALANCE SHEET*AS AT 31 MARCH 2022*

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

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

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

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

Mr L Whitby

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

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

COMPANY BALANCE SHEET*AS AT 31 MARCH 2022*

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

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

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

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

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

.....
Mr L Whitby

Date:

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

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

1. Accounting policies

1.1 Basis of preparation of financial statements

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

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

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

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

1.2 Company status

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

1.3 Going concern

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

1.4 Income

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

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

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

1. Accounting policies (continued)

1.5 Expenditure

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

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

All expenditure is inclusive of irrecoverable VAT.

1.6 Basis for consolidation

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

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

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

1.7 Tangible fixed assets and depreciation

All assets costing more than £200 are capitalised.

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

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

Depreciation is provided on the following basis:

Office equipment	- 25% per annum
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1.8 Interest receivable

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

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

1. Accounting policies (continued)

1.9 Investments

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

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

1.10 Operating leases

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

1.11 Debtors

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

1.12 Cash at bank and in hand

Cash at bank and in hand includes cash.

1.13 Liabilities and provisions

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

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

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

1.14 Financial instruments

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

1.15 Fund accounting

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

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

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

1. Accounting policies (continued)

1.16 Amounts held on behalf of WHO Collaborating Centre

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

2. Income from other trading activities

Income from non charitable trading activities

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

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

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

3. Total expenditure

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

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

4. Net income/(expenditure)

This is stated after charging:

	2022	2021
	£	£
Depreciation of tangible fixed assets: - owned by the charitable group	4,051	4,375
Fees payable to the company's auditor in respect of:		
Auditor's remuneration - audit	9,400	12,485
Operating lease rentals - land and buildings	6,825	6,598
	19,076	23,456

5. Auditors' remuneration

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

6. Staff costs

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

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

Group	Group
2022	2021
No.	No.
2	2

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

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

7. Tangible fixed assets

Group

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

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

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

7. Tangible fixed assets (continued)

Company

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

8. Debtors

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

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

9. Creditors: Amounts falling due within one year

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

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

10. Statement of funds

Statement of funds - current year

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

Statement of funds - prior year

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

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

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

11. Analysis of net assets between funds

Analysis of net assets between funds - current year

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

Analysis of net assets between funds - prior year

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

12. Operating lease commitments

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

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

UNITED KINGDOM NATIONAL EXTERNAL QUALITY ASSESSMENT SERVICE

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

13. Related party transactions

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

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

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

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

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