

**UNITED KINGDOM NATIONAL EXTERNAL QUALITY ASSESSMENT SERVICE**  
**(A company limited by guarantee)**  
**UNAUDITED**  
**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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

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**UNITED KINGDOM NATIONAL EXTERNAL QUALITY ASSESSMENT SERVICE**

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS**  
*FOR THE YEAR ENDED 31 MARCH 2023*

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**Trustees**

Mr L Whitby, Chair  
Dr P L Chiodini (resigned 16 November 2022)  
Dr B De la Salle  
Mr A Dodson  
Mr R C Haggas  
Dr J Henderson  
Ms C Hodgson (resigned 16 November 2022)  
Dr F MacKenzie  
Dr R Marrington  
Ms D Patel  
Ms D Pritchard  
Ms A Rafique (appointed 16 November 2022)  
Dr S Rughooputh (appointed 16 November 2022)  
Ms M Tabiner  
Ms R Treacy  
Ms D A Williams

**Company registered number** 03012351

**Charity registered number** 1044013

**Registered office** 2 Rutland Park  
Sheffield  
S10 2PD

**Company secretary** Ms J Gelder

**Independent Examiner** BHP LLP  
Chartered Accountants  
2 Rutland Park  
Sheffield  
S10 2PD

**Bankers** Barclays Bank Plc  
Leicester  
LE87 2BB

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## UNITED KINGDOM NATIONAL EXTERNAL QUALITY ASSESSMENT SERVICE

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### TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2023

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

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

#### ***Objectives and activities***

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

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

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

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

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

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

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### TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

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#### Objectives and activities (continued)

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

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

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

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

The UK NEQAS Board of Trustees and the member centres are supported by the UK NEQAS Central Office. The staff at Central Office ensure the harmonious and co-ordinated operation of UK NEQAS on organisational projects and strategies. UK NEQAS Central Office have been responsible for the delivery of UK NEQAS pan-disciplinary webinars and have facilitated the delivery of specialist online scientific meetings, ensuring education remains the primary objective of the charity. Furthermore, Central Office continues to support the promotion and marketing of UK NEQAS services both nationally and internationally by producing harmonised marketing materials. Staff from Central Office are members of each UK NEQAS working group (I.T., Logistics, Marketing and Promotions, Point of Care Testing and Quality Management) and this guarantees that the requirements of the charity are foremost in any developments, but also ensures consistency and promotes harmonisation across the organisation. Additionally, staff at Central Office regularly update content on the UK NEQAS website ([www.ukneqas.org.uk](http://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 2023

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#### Objectives and activities (continued)

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

#### Public Benefit Statement

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

#### Achievements and performance in 2022/23

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

#### UK NEQAS Central Events

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

#### Working Groups

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

#### Individual Centres

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

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TRUSTEES' REPORT (CONTINUED)  
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**Objectives and activities (continued)**

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

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

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

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**Objectives and activities (continued)**

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

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

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

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

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

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

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**Objectives and activities (continued)**

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

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

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**Objectives and activities (continued)**

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

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

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**Objectives and activities (continued)**

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

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TRUSTEES' REPORT (CONTINUED)  
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**Objectives and activities (continued)**

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

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**TRUSTEES' REPORT (CONTINUED)**  
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**Objectives and activities (continued)**

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

\*supported by UK NEQAS Central Office

**Future Developments**

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

**Financial Review****a. Going concern**

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

**b. Financial performance**

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

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

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#### **c. Reserves policy**

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

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

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

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

#### **Structure, governance and management**

##### **a. Constitution**

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

##### **b. Methods of appointment or election of trustees**

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

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

##### **c. Policies adopted for the induction and training of Trustees**

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

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**UNITED KINGDOM NATIONAL EXTERNAL QUALITY ASSESSMENT SERVICE**

**(A company limited by guarantee)**

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

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**(continued)**

**d. Organisational structure and decision making**

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

**e. Risk management**

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

**Statement of trustees' responsibilities**

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

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

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

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

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



.....  
**Mr L Whitby**

Date: Oct 26, 2023

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**UNITED KINGDOM NATIONAL EXTERNAL QUALITY ASSESSMENT SERVICE**

**(A company limited by guarantee)**

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

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

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

**Responsibilities and basis of report**

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

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

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

**Independent examiner's statement**

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

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

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

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

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

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

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

Dated: Oct 26, 2023

Philip Allsop FCA

2 Rutland Park  
Sheffield  
S10 2PD

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

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

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

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

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

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**CONSOLIDATED BALANCE SHEET***AS AT 31 MARCH 2023*

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

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

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

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

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

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**UNITED KINGDOM NATIONAL EXTERNAL QUALITY ASSESSMENT SERVICE**

**(A company limited by guarantee)**

REGISTERED NUMBER: 03012351

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**CONSOLIDATED BALANCE SHEET (CONTINUED)**

*AS AT 31 MARCH 2023*

---

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



.....  
**Mr L Whitby**

Date: Oct 26, 2023

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

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

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**COMPANY BALANCE SHEET***AS AT 31 MARCH 2023*

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

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

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

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

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

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

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

---

**COMPANY BALANCE SHEET (CONTINUED)**  
*AS AT 31 MARCH 2023*

---

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



.....  
**Mr L Whitby**

Date: Oct 26, 2023

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

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

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**1. Accounting policies**

**1.1 Basis of preparation of financial statements**

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

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

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

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

**1.2 Company status**

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

**1.3 Going concern**

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

**1.4 Income**

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

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

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

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

**1. Accounting policies (continued)**

**1.5 Expenditure**

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

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

All expenditure is inclusive of irrecoverable VAT.

**1.6 Basis for consolidation**

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

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

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

**1.7 Tangible fixed assets and depreciation**

All assets costing more than £200 are capitalised.

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

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

Depreciation is provided on the following basis:

Office equipment	- 25% per annum
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**1.8 Interest receivable**

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

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

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**1. Accounting policies (continued)**

**1.9 Operating leases**

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

**1.10 Debtors**

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

**1.11 Cash at bank and in hand**

Cash at bank and in hand includes cash.

**1.12 Liabilities and provisions**

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

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

**1.13 Financial instruments**

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

**1.14 Fund accounting**

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

**1.15 Amounts held on behalf of WHO Collaborating Centre**

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

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

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

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2. Income from charitable activities

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Precept subscriptions - UKNEQAS	125,057	<b>125,057</b>	124,557
	<hr/>	<hr/>	<hr/>
Total 2022	124,557	124,557	
	<hr/>	<hr/>	

3. Income from other trading activities

Income from non charitable trading activities

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

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

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

**4. Total expenditure**

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

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

**5. Net income/(expenditure)**

This is stated after charging:

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

**6. Independent examiner's/ auditor's remuneration**

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

**7. Staff costs**

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

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

<b>Group</b>	Group
<b>2023</b>	2022
<b>No.</b>	No.
<b>2</b>	3

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

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

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**7. Staff costs (continued)**

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

**8. Tangible fixed assets**

**Group**

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

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

8. Tangible fixed assets (continued)

Company

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

9. Debtors

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

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

**10. Creditors: Amounts falling due within one year**

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

**11. Statement of funds**

**Statement of funds - current year**

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

**Statement of funds - prior year**

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

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

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

**12. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

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

**Analysis of net assets between funds - prior year**

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

**13. Operating lease commitments**

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

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

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**UNITED KINGDOM NATIONAL EXTERNAL QUALITY ASSESSMENT SERVICE**

**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**

*FOR THE YEAR ENDED 31 MARCH 2023*

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**14. Related party transactions**

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

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

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

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

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

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









# UKNEQAS 2023 - Final Accounts

Final Audit Report

2023-10-26

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

## "UKNEQAS 2023 - Final Accounts" History

-  Document created by Emily Jones (emily.jones@bhp.co.uk)  
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