

Company Registration Number - 03012351

The Charity Registration Number is :- 1044013

## United Kingdom National External Quality Assessment Service

### Report and Accounts

31 March 2024

# United Kingdom National External Quality Assessment Service

## Report and accounts for the year ended 31 March 2024

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## **United Kingdom National External Quality Assessment Service**

Company Registration Number - 03012351

### **Trustees' Annual Report for the year ended 31 March 2024**

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

#### **Reference and administrative details**

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

The charity does not operate in any overseas jurisdictions.

The trustees are all individuals.

**Company registered number** 03012351

**Charity registered number** 1044013

**Registered office** Office 5-6 Community Stadium  
Sheffield Olympic Legacy Park  
Worksop Road  
Sheffield  
S9 3TL

**Company secretary** Ms J Christie

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

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

## **United Kingdom National External Quality Assessment Service**

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### **Trustees' Annual Report for the year ended 31 March 2024**

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

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

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

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

## **United Kingdom National External Quality Assessment Service**

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### **Trustees' Annual Report for the year ended 31 March 2024**

#### **Objectives and Activities**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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### Trustees' Annual Report for the year ended 31 March 2024

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

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

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

#### Achievements and Performance in 2023-2024

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

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### **Trustees' Annual Report for the year ended 31 March 2024**

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

#### **UK NEQAS Central Events**

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

#### **Working Groups**

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

#### **Individual Centres**

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

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

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

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

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

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

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

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

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

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

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

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

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

\* supported by UK NEQAS Central Office

#### Future Developments

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

## United Kingdom National External Quality Assessment Service

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### Trustees' Annual Report for the year ended 31 March 2024

#### Financial Review

##### a. Going concern

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

##### b. Financial performance

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

##### c. Reserves policy

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

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

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

#### Structure, governance and management

##### a. Constitution

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

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

The trustees are all individuals.

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

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

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

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### **Trustees' Annual Report for the year ended 31 March 2024**

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

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

#### **d. Organisation structure and decision making**

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

#### **e. Risk management**

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

## United Kingdom National External Quality Assessment Service

Company Registration Number - 03012351

### Trustees' Annual Report for the year ended 31 March 2024

#### Statement of trustees' responsibilities

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

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

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

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

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

*Barbara De La Salle*

Signer ID: SRYKLDPEN3.....

**Dr B De la Salle**

Date: 04/12/2024 GMT .....

## **United Kingdom National External Quality Assessment Service**

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

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

#### **Responsibilities and basis of report**

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

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

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

#### **Independent examiner's statement**

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

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

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

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

Signed: Philip Allsop  
Signer ID: YHZA7ZGW8B...

Dated: 04/12/2024 GMT

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

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

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

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

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

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

All activities derive from continuing operations

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

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

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

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

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

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

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

*Barbara De La Salle*

Signer ID: SRYKLDPEN3...

**Dr B De la Salle**

Trustee

04/12/2024 GMT

Approved by the board of trustees on .....

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

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

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

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

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

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

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

*Barbara De La Salle*

Signer ID: SRYKLDPEN3...

**Dr B De la Salle**

Trustee

04/12/2024 GMT

Approved by the board of trustees on .....

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

# United Kingdom National External Quality Assessment Service

## Notes to the Accounts for the year ended 31 March 2024

### 1 Accounting policies

#### *Policies relating to the production of the accounts.*

##### **Basis of preparation and accounting convention**

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

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

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

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

##### **Going Concern**

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

##### **Basis for consolidation**

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

# United Kingdom National External Quality Assessment Service

## Notes to the Accounts for the year ended 31 March 2024

### ***Policies relating to categories of income and income recognition.***

#### **Income recognition**

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

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

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

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

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

#### **Recognition of expenditure**

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

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

All expenditure is inclusive of irrecoverably VAT.

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

#### ***Tangible fixed assets***

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

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

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

#### **Debtors**

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

# United Kingdom National External Quality Assessment Service

## Notes to the Accounts for the year ended 31 March 2024

### Liabilities and provisions

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

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

### Operating leases

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

### Fund Accounting

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

There are no designated funds held by the charity

There are no restricted funds held by the charity

### Amounts held on behalf of WHO Collaborating Centre

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

### Liability to taxation

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

### Winding up or dissolution of the charity

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

# United Kingdom National External Quality Assessment Service

## Notes to the Accounts for the year ended 31 March 2024

### Financial instruments including cash and bank balances

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

### 2 Net surplus before tax in the financial year

	2024	2023
	£	£
The net surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	1,411	807

### 3 Interest payable

	2024	2023
	£	£
Bank interest payable	210	-

### 4 Staff costs and emoluments

<i>Salary costs</i>	Group	Group	Company	Company
	2024	2023	2024	2023
	£	£	£	£
Wages and salaries	96,290	72,995	57,774	43,797
Social security costs	-	4,575	-	2,745
Pension costs	1,390	1,002	834	601
<b>Total salaries, wages and related costs</b>	<b>97,680</b>	<b>78,572</b>	<b>58,608</b>	<b>47,143</b>

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

Group	Group
2024	2023
No.	No.
3	2

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

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

### 5 Defined contribution pension schemes

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

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

# United Kingdom National External Quality Assessment Service

## Notes to the Accounts for the year ended 31 March 2024

### 6 Remuneration and payments to Trustees and persons connected with them

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

### 7 Tangible fixed assets

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

# United Kingdom National External Quality Assessment Service

## Notes to the Accounts for the year ended 31 March 2024

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

<b>9 Creditors: amounts falling due within one year</b>	<b>Group</b>	Group	<b>Company</b>	Company
	<b>2024</b>	2023	<b>2024</b>	2023
	£	£	£	£
Trade creditors	61,748	75,017	39,251	41,850
Accruals	16,307	10,206	13,378	8,436
Amounts held on behalf of WHO Collaborating Centre	21,673	21,673	21,673	21,673
Other taxation and social security	6,296	1,818	1,829	1,094
Other creditors	99,254	61,725	103	300
	<b>205,278</b>	<b>170,439</b>	<b>76,234</b>	<b>73,353</b>

## 10 Related party transactions

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

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

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

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

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

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

## 11 Ultimate controlling party

The charity is under the control of its legal members.

# United Kingdom National External Quality Assessment Service

## Notes to the Accounts for the year ended 31 March 2024

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

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

  

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

### 13 Statement of funds

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

  

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

### 14 Operating lease commitments

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

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

## United Kingdom National External Quality Assessment Service

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

*This analysis is classified by conventional nominal descriptions and not by activity.*

### 15 Charitable activities income

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

### 16 Income from other, non charitable, trading activities

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

### 17 Investment income

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

## United Kingdom National External Quality Assessment Service

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

#### 18 Total expenditure

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

#### Total 2023

<b>113,609</b>	<b>127,033</b>	<b>240,642</b>
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#### 19 Taxation

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