

Company Registration Number - 03012351

The Charity Registration Number is :- 1044013

United Kingdom National External Quality Assessment Service

Report and Accounts

31 March 2025

United Kingdom National External Quality Assessment Service

Report and accounts for the year ended 31 March 2025

Contents

	Page
Charity information	1
Trustees' Annual Report	1
Statement of trustees' responsibilities	10
Independent Examiner's Report	11
<i>Funds Statements:-</i>	
Statement of Financial Activities	13
Consolidated balance sheet	14
Company balance sheet	15
Notes to the accounts	16

United Kingdom National External Quality Assessment Service

Company Registration Number - 03012351

Trustees' Annual Report for the year ended 31 March 2025

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

Reference and administrative details

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

The charity does not operate in any overseas jurisdictions.

The trustees are all individuals.

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

United Kingdom National External Quality Assessment Service

Company Registration Number - 03012351

Trustees' Annual Report for the year ended 31 March 2025

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

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

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

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

United Kingdom National External Quality Assessment Service

Company Registration Number - 03012351

Trustees' Annual Report for the year ended 31 March 2025

Objectives and Activities

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

Education and Support

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

Innovation and Collaboration

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

Accreditation and Global Reach

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

Clinical Impact

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

Governance and Structure

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

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

Board of Trustees

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

United Kingdom National External Quality Assessment Service

Company Registration Number - 03012351

Trustees' Annual Report for the year ended 31 March 2025

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

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

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

20th October 2024

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

13th November 2024 (AGM)

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

Central Office and Communications

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

Board Collaboration

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

Achievements and Performance in 2024-2025

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

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

United Kingdom National External Quality Assessment Service

Company Registration Number - 03012351

Trustees' Annual Report for the year ended 31 March 2025

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

UK NEQAS Central Events

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

Working Groups

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

Individual Centres

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

United Kingdom National External Quality Assessment Service

Company Registration Number - 03012351

Trustees' Annual Report for the year ended 31 March 2025

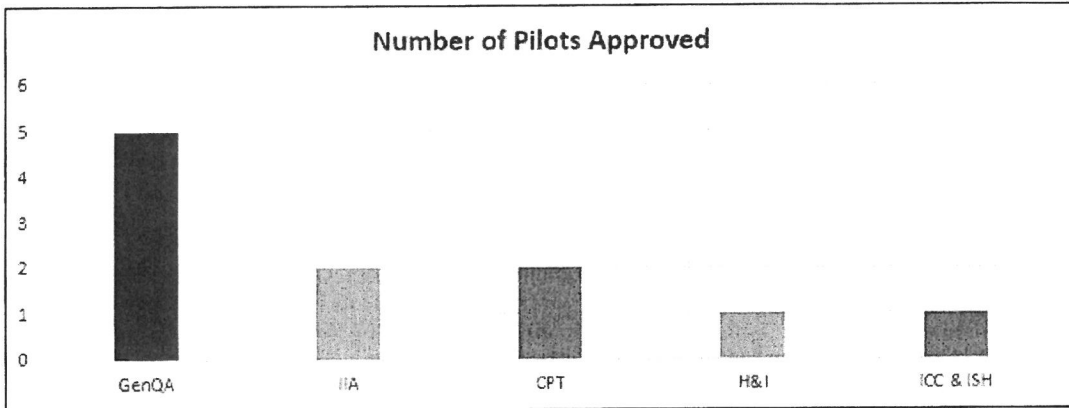


Figure 1 (above): Number of pilot modules approved by UK NEQAS Centre

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

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

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

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

United Kingdom National External Quality Assessment Service

Company Registration Number - 03012351

Trustees' Annual Report for the year ended 31 March 2025

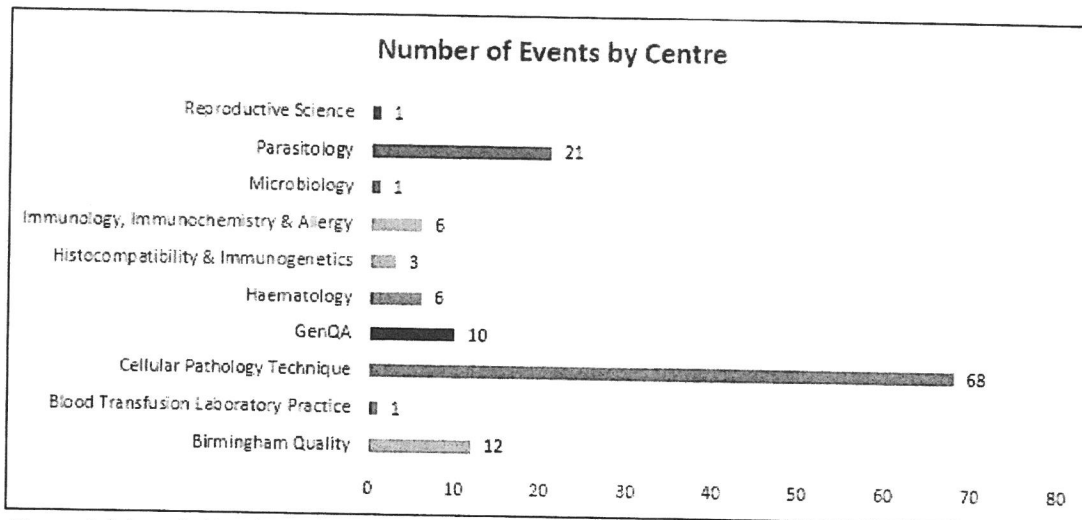


Figure 2 (above): Number of events by UK NEQAS Centre

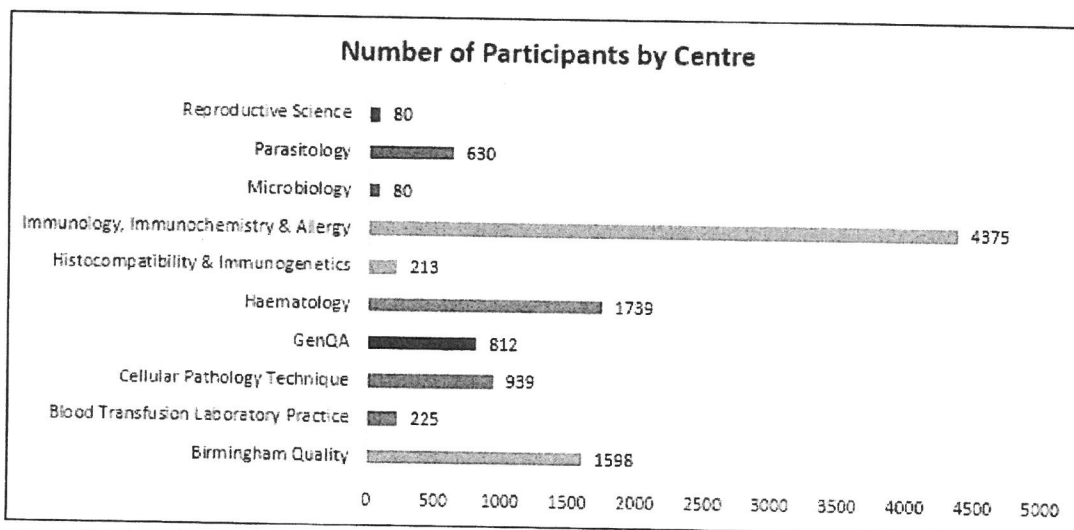


Figure 3 (above): Number of event attendees by UK NEQAS Centre

Future Developments

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

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

United Kingdom National External Quality Assessment Service

Company Registration Number - 03012351

Trustees' Annual Report for the year ended 31 March 2025

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

Financial Review

a. Going concern

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

b. Financial performance

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

c. Reserves policy

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

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

United Kingdom National External Quality Assessment Service

Company Registration Number - 03012351

Trustees' Annual Report for the year ended 31 March 2025

Structure, governance and management

a. Constitution

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

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

The trustees are all individuals.

b. Methods of appointment or election of trustees

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

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

c. Policies adopted for the induction and training of Trustees

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

d. Organisation structure and decision making

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

e. Risk management

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

United Kingdom National External Quality Assessment Service

Company Registration Number - 03012351

Trustees' Annual Report for the year ended 31 March 2025

Statement of trustees' responsibilities

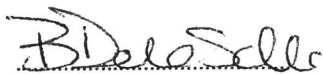
The trustees (who are also the directors of the company for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

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

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

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



Dr B De la Salle

Date: 28.10.2025

United Kingdom National External Quality Assessment Service

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

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

Responsibilities and basis of report

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

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

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

Independent examiner's statement

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

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

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

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

Signed: *D. Hodges*

Dated: *03/11/2025*

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

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

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

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

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

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

All activities derive from continuing operations

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

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

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

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

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

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

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



Dr B De la Salle

Trustee

Approved by the board of trustees on 28.10.2025

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

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

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

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

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

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

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



Dr B De la Salle

Trustee

Approved by the board of trustees on 28.10.2025

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

United Kingdom National External Quality Assessment Service

Notes to the Accounts for the year ended 31 March 2025

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

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

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

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

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

Going Concern

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

Basis for consolidation

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

United Kingdom National External Quality Assessment Service

Notes to the Accounts for the year ended 31 March 2025

Policies relating to categories of income and income recognition.

Income recognition

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

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

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

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

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

Recognition of expenditure

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

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

All expenditure is inclusive of irrecoverably VAT.

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

Tangible fixed assets

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

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

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

Debtors

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

United Kingdom National External Quality Assessment Service

Notes to the Accounts for the year ended 31 March 2025

Liabilities and provisions

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

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

Operating leases

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

Fund Accounting

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

There are no designated funds held by the charity

There are no restricted funds held by the charity

Amounts held on behalf of WHO Collaborating Centre

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

Liability to taxation

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

Winding up or dissolution of the charity

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

United Kingdom National External Quality Assessment Service

Notes to the Accounts for the year ended 31 March 2025

Financial instruments including cash and bank balances

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

2 Net surplus before tax in the financial year

	2025 £	2024 £
The net surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	1,035	1,411

3 Interest payable

	2025 £	2024 £
Bank interest payable	-	210

4 Staff costs and emoluments

Salary costs

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

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

	Group 2025 No.	Group 2024 No.
	2	3

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

5 Defined contribution pension schemes

The charity operates a defined contribution pension scheme in line with the workplace pension scheme. Any liabilities and assets associated with the scheme are shown under debtors and creditors.

United Kingdom National External Quality Assessment Service

Notes to the Accounts for the year ended 31 March 2025

6 Remuneration and payments to Trustees and persons connected with them

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

7 Tangible fixed assets

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

United Kingdom National External Quality Assessment Service

Notes to the Accounts for the year ended 31 March 2025

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

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

10 Related party transactions

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

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

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

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

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

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

11 Ultimate controlling party

The charity is under the control of its legal members.

United Kingdom National External Quality Assessment Service

Notes to the Accounts for the year ended 31 March 2025

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

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

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

13 Statement of funds

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

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

14 Operating lease commitments

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

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

United Kingdom National External Quality Assessment Service

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

This analysis is 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
	2025	2025	2025	2024
	£	£	£	£
Precept subscriptions - UK NEQAS				
Precept subscriptions - UK NEQAS	125,921	-	125,921	124,783
Total Charitable activities	125,921	-	125,921	124,783

16 Income from other, non charitable, trading activities

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

17 Investment income

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

United Kingdom National External Quality Assessment Service

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

18 Total expenditure

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

19 Taxation

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