

Company No. 850300

Charity No. 313310

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

# **Report and Accounts**

**For the year ended 31 March 2023**

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

## **AMSPAR**

### **Chief Executive's Introduction to the Report of the Directors**

**For the Year Ended 31 March 2023**

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

#### **Education:**

*To maintain and enhance our qualifications*

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

The AMSPAR suite consists of:

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

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

#### **Membership:**

*To recruit new members and retain current ones.*

*To provide support and promote their role*

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

#### **Administration:**

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

# AMSPAR

## Report of the Directors

For the Year Ended 31 March 2023

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

### Legal and administrative information

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

Charity registration number: 313310

Company registration number: 850300

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

### Elected Council

President Myra Upton

Vice Presidents Barbara Graham

Treasurer Steve Williams

**Chief Executive and Secretary** Tom Brownlie

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

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

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

# **AMSPAR**

## **Report of the Directors**

**For the Year Ended 31 March 2023**

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

#### **Governing document**

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

#### **Recruitment and appointment of members of Council**

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

#### **Induction and training of members of Council**

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

#### **Risk management**

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

#### **Organisation structure**

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

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

#### **Objects**

The principal objects of the charity are:

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

# AMSPAR

## Report of the Directors

For the Year Ended 31 March 2023

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

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

### Reserves policy

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

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

Approved by Council on ..... and signed on its behalf by:

.....  
Myra Upton  
President

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

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

## **Respective responsibilities of trustees and examiner**

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

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

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

## **Basis of independent examiner's report**

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

## **Independent examiner's statement**

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

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

have not been met.

## **Material uncertainty**

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

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

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## AMSPAR

### Statement of Financial Activities (including Income and Expenditure Account)

For the Year Ended 31 March 2023

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

# AMSPAR

Company No. 850300

## Balance Sheet

As at 31 March 2023

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

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that members have not required the company to obtain an audit in accordance with section 476 of the Act.

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

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

Approved by Council on ..... and signed on its behalf by:

.....  
Myra Upton  
President

.....  
Steve Williams  
Treasurer

## Notes to the Accounts

### 1. Accounting policies

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

- (a) The accounts (financial statements) have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

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

Notes to the Accounts

For the Year Ended 31 March 2023

2. Total expenditure

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

3. Net (expenditure)/income

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

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

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

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

# AMSPAR

## Notes to the Accounts

For the Year Ended 31 March 2023

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### 5. Staff costs and numbers

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

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

### 6. Taxation

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

### 7. Tangible fixed assets

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

# AMSPAR

## Notes to the Accounts

For the Year Ended 31 March 2023

	<b>2023</b>	<i>2022</i>
	<b>£</b>	<i>£</i>
<b>8. Debtors</b>		
Trade debtors	1,786	10,309
Prepayment	3,068	2,984
	<u><b>4,854</b></u>	<u><i>13,293</i></u>
<b>9. Creditors due within one year</b>		
	<b>2023</b>	<i>2022</i>
	<b>£</b>	<i>£</i>
Taxation and social security	515	327
Loan	9,584	9,593
Other creditors	28,883	339
Accruals	1,900	8,705
	<u><b>40,882</b></u>	<u><i>18,964</i></u>
<b>10 Creditors due after one year</b>		
	<b>2023</b>	<i>2022</i>
	<b>£</b>	<i>£</i>
Loan	<u><b>26,863</b></u>	<u><i>35,416</i></u>

**11. Pension costs**

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