

Charity registration number 1156738

Company registration number 08476077 (England and Wales)

INSTITUTE OF HEALTH PROMOTION AND EDUCATION
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

INSTITUTE OF HEALTH PROMOTION AND EDUCATION

LEGAL AND ADMINISTRATIVE INFORMATION

| | | |
|-----------------------------|--|--------------------------|
| Trustees | Ms S Cheater | |
| | Prof S Tilford | (Resigned 24 May 2022) |
| | Dr M C Watson | |
| | Mrs S Thompson | |
| | Mr T Theaker | |
| | Dr P Owen | |
| | Dr A M Coufopoulos | |
| | Dr M Baybutt | |
| | Mr R Lansman | |
| | Prof S Palmer | |
| | Miss A Towers | |
| | Dr K Neil | |
| | Ms A Whitcombe | |
| | Dr K Whittingham | (Appointed 31 July 2022) |
| | Ms A Opare-Anoff | (Appointed 31 July 2022) |
| Charity number | 1156738 | |
| Company number | 08476077 | |
| Principal address | 2nd Floor, Fairbank House 27 Ashley Road Altrincham Cheshire WA14 2DP United Kingdom | |
| Registered office | 2nd Floor, Fairbank House 27 Ashley Road Altrincham Cheshire WA14 2DP United Kingdom | |
| Independent examiner | Michael Bulcock 2nd Floor, Fairbank House 27 Ashley Road Altrincham Cheshire WA14 2DP United Kingdom | |

INSTITUTE OF HEALTH PROMOTION AND EDUCATION

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INSTITUTE OF HEALTH PROMOTION AND EDUCATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees present their annual report and financial statements for the year ended 31 December 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's articles of association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The Charity's objects are as defined by the board of trustees and for the public benefit. They are:

- To contribute to the development of knowledge, attitudes and behaviours that maintain and promote health and well-being.
- To promote the development of environments conducive to the maintenance and promotion of health and well-being.
- To support the promotion and use of services designed to promote health and prevent disease.
- To act as a voice, as and when required, in support of actions designed to promote individual and population health.

Activities will be those most effective to achieve the objects and which are deemed ethical.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

Achievements and performance

The International Journal of Health Promotion and Education had a successful year with increased subscriptions to the publishers. The Trustees held face to face and online meetings and a webinar was held in March 2022, in collaboration with Robert Gordon University. A key focus of the year was planning to commemorate the 60th Anniversary of IHPE. A proposed reception at the House of Commons was postponed until 2023, due to circumstances beyond the control of Trustees. The use of social media was extended, raising the profile and reach of the Institute. General membership levels increased, with the offer of free membership for students on appropriate courses showing the greatest increase. A Business Continuity Plan was developed. The Institute continues to be a regular respondent in the British Medical Journal (BMJ) with twelve rapid responses and four letters being published in 2022.

Financial review

The financial performance of the charity was comparable to the previous year with an overall deficit of £2,379. Income increased to £14,213 from £11,503 in 2021

The reserve bank account was maintained with sufficient funds to mitigate the risk of an unexpected reduction in membership subscriptions or publishing royalties.

The trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

INSTITUTE OF HEALTH PROMOTION AND EDUCATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Financial Risk

The level of membership rose in 2022 with increased interest in the Course Recognition scheme. The Board will continue to address the risk of membership by:

Continuing to use social media, the website and planned 60th Anniversary reception to attract new members.

Building on the success of free student membership through the recognition of suitable courses.

Non Financial Risks

The Board of Trustees meets face to face or via tele conference at least 4 times per annum. Decisions between Board Meetings are made by Officers and Sub Committees in accordance with the Articles of Association. In 2021 the governance of the four sub-committees was strengthened with a focus on responsibility and accountability. The sub committees are:

- Governance
- Finance
- Publications, Communications and Membership
- International Journal

Plans for future periods

The board of trustees aims to:

1. Continue to expand the membership base with a particular focus on those practising health promotion and education in public health roles, health professional roles and educational roles in statutory education and charitable bodies both at home and overseas and extend the offer of free membership to qualifying students.
2. Support the continued growth and development of the International Journal of Health Promotion and Education as a key journal in the field and move toward the achievement of an Impact Factor.
3. Develop a 5 year strategic plan
4. Respond to, and influence policy issues in health promotion and public health through rapid responses in the BMJ journal, forwarding such responses to key people, responding to Government health and education consultation documents and making direct contact with ministers and ministerial bodies.
5. Continue to review administrative process and procedure including costs to ensure that risks are identified and reduced through mitigation and that 'best value' is achieved.
6. Plan and deliver a number of activities to celebrate IHPE 60th Anniversary, including a reception at House of Commons.

Structure, governance and management

The Charity is a company limited by guarantee, incorporated on 5 April 2014 and registered as a charity on 17 April 2014. The company was established under a Memorandum of Association and Articles of Association which established the objects and powers of the charitable company. In the event of the company being wound up the members are required to contribute an amount not exceeding £1.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Ms S Cheater

Prof S Tilford

Dr M C Watson

(Resigned 24 May 2022)

INSTITUTE OF HEALTH PROMOTION AND EDUCATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Mrs S Thompson

Mr T Theaker

Dr P Owen

Dr A M Coufopoulos

Dr M Baybutt

Mr R Lansman

Prof S Palmer

Miss A Towers

Dr K Neil

Ms A Whitcombe

Dr K Whittingham (Appointed 31 July 2022)

Ms A Opare-Anoff (Appointed 31 July 2022)

The council when complete consists of at least five members and not more than fifteen persons who being individuals are over the age of 18, all of whom must support the objects.

The council shall consist of the President, Past President (during the year immediately after ceasing to hold office as President) , President Elect, Honorary Secretary, Honorary Treasurer, Honorary Editor , Honorary Newsletter Editor and Honorary Communications Officer. In addition, eight members of the Institute who are Fellows, Honorary Fellows, Full Members or Associate Members shall be appointed. Vacancies will be filled by election carried out at the Annual General Meeting.

If any council member is a corporate body it must act through a named representative whose contact details are notified to the council. An ordinary member of the council shall be appointed to serve a period of three years at Annual General Meeting and if remains eligible may be reappointed to serve for a further term of three years. An ordinary member of the council may not serve for more than two consecutive terms but may be reappointed under the Articles if eligible, after a period of not less than two years has elapsed after ceasing to hold office.

Induction and Training of Trustees

Two new trustees joined the Board in 2022 and information concerning the Institute and its operation was shared with them.

The trustees' report was approved by the Board of Trustees.

Ms S Cheater

Trustee

Dated: 23 August 2023

INSTITUTE OF HEALTH PROMOTION AND EDUCATION

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF INSTITUTE OF HEALTH PROMOTION AND EDUCATION

I report to the trustees on my examination of the financial statements of Institute of Health Promotion and Education (the Charity) for the year ended 31 December 2022.

Responsibilities and basis of report

As the trustees of the Charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the Charity 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 the Charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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 that in any material respect:

- 1 accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.

Michael Bulcock

2nd Floor, Fairbank House
27 Ashley Road
Altrincham
Cheshire
WA14 2DP
United Kingdom

Dated: 23 August 2023

INSTITUTE OF HEALTH PROMOTION AND EDUCATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2022

| | Notes | Unrestricted funds 2022 £ | Unrestricted funds 2021 £ |
|--|-------|------------------------------------|------------------------------------|
| <u>Income from:</u> | | | |
| Donations and legacies | 3 | 103 | 67 |
| Charitable activities | 4 | 14,105 | 11,432 |
| Investments | 5 | 5 | 4 |
| | | <hr/> | <hr/> |
| Total income | | 14,213 | 11,503 |
| | | <hr/> | <hr/> |
| <u>Expenditure on:</u> | | | |
| Charitable activities | 6 | 16,592 | 13,031 |
| | | <hr/> | <hr/> |
| Net expenditure for the year/ Net movement in funds | | (2,379) | (1,528) |
| | | | |
| Fund balances at 1 January 2022 | | 17,802 | 19,330 |
| | | <hr/> | <hr/> |
| Fund balances at 31 December 2022 | | 15,423 | 17,802 |
| | | <hr/> <hr/> | <hr/> <hr/> |

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

INSTITUTE OF HEALTH PROMOTION AND EDUCATION

BALANCE SHEET

AS AT 31 DECEMBER 2022

| | Notes | 2022 £ | £ | 2021 £ | £ |
|---|-------|---------------|---------------|---------------|---------------|
| Current assets | | | | | |
| Debtors | 10 | 3,314 | | 1,486 | |
| Cash at bank and in hand | | 14,955 | | 18,919 | |
| | | <u>18,269</u> | | <u>20,405</u> | |
| Creditors: amounts falling due within one year | 11 | (2,846) | | (2,603) | |
| Net current assets | | | 15,423 | | 17,802 |
| Income funds | | | | | |
| Unrestricted funds | | | 15,423 | | 17,802 |
| | | | <u>15,423</u> | | <u>17,802</u> |

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2022.

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

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 23 August 2023

Ms S Cheater
Trustee

Company registration number 08476077

INSTITUTE OF HEALTH PROMOTION AND EDUCATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

Charity information

Institute of Health Promotion and Education is a private company limited by guarantee incorporated in England and Wales. The registered office is 2nd Floor, Fairbank House, 27 Ashley Road, Altrincham, Cheshire, WA14 2DP, United Kingdom.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

INSTITUTE OF HEALTH PROMOTION AND EDUCATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised on the accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

INSTITUTE OF HEALTH PROMOTION AND EDUCATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

| | Unrestricted funds | Unrestricted funds |
|---------------------|-----------------------|-----------------------|
| | 2022 | 2021 |
| | £ | £ |
| Donations and gifts | 103 | 67 |

INSTITUTE OF HEALTH PROMOTION AND EDUCATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

4 Charitable activities

| | Subscriptions 2022 £ | Subscriptions 2021 £ |
|------------------------------------|----------------------------|----------------------------|
| Sales within charitable activities | 14,105 | 11,432 |

5 Investments

| | Unrestricted funds 2022 £ | Unrestricted funds 2021 £ |
|---------------------|------------------------------------|------------------------------------|
| Interest receivable | 5 | 4 |

6 Charitable activities

| | Subscriptions and royalties 2022 £ | Support costs 2022 £ | Total 2022 £ | Subscriptions and royalties 2021 £ | Support costs 2021 £ | Total 2021 £ |
|-----------------------------------|---|----------------------------|--------------------|---|----------------------------|--------------------|
| Insurance | 680 | - | 680 | 649 | - | 649 |
| Sundry expenses | 2,340 | - | 2,340 | 1,700 | - | 1,700 |
| Printing, postage and stationery | 39 | - | 39 | 18 | - | 18 |
| Web site costs | 1,081 | - | 1,081 | 923 | - | 923 |
| Bank charges | 124 | - | 124 | 102 | - | 102 |
| Accountancy fees | - | 1,040 | 1,040 | - | 1,040 | 1,040 |
| Legal and other professional fees | - | 10,043 | 10,043 | - | 7,242 | 7,242 |
| Bookkeeping fees | - | 263 | 263 | - | 250 | 250 |
| Costs of trustees meetings | - | 982 | 982 | - | 1,107 | 1,107 |
| | 4,264 | 12,328 | 16,592 | 3,392 | 9,639 | 13,031 |
| | 4,264 | 12,328 | 16,592 | 3,392 | 9,639 | 13,031 |

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

INSTITUTE OF HEALTH PROMOTION AND EDUCATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

8 Employees

The average monthly number of employees during the year was:

| | 2022 Number | 2021 Number |
|-------|----------------|----------------|
| Total | - | - |
| | ===== | ===== |

There were no employees whose annual remuneration was more than £60,000.

9 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

10 Debtors

| | 2022 £ | 2021 £ |
|---|-----------|-----------|
| Amounts falling due within one year: | | |
| Trade debtors | - | 64 |
| Prepayments and accrued income | 3,314 | 1,422 |
| | ===== | ===== |
| | 3,314 | 1,486 |
| | ===== | ===== |

11 Creditors: amounts falling due within one year

| | 2022 £ | 2021 £ |
|------------------------------|-----------|-----------|
| Trade creditors | 727 | 600 |
| Other creditors | 35 | 107 |
| Accruals and deferred income | 2,084 | 1,896 |
| | ===== | ===== |
| | 2,846 | 2,603 |
| | ===== | ===== |

12 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).