

REGISTERED COMPANY NUMBER: 08476077 (England and Wales)
REGISTERED CHARITY NUMBER: 1156738

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 December 2023
for
Institute of Health Promotion
& Education**

Bennett Brooks & Co Ltd
Chartered Accountants
2nd Floor Fairbank House
27 Ashley Road
Altrincham
Cheshire
WA14 2DP

**Institute of Health Promotion
& Education**

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for the year ended 31 December 2023**

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**Institute of Health Promotion
& Education (Registered number: 08476077)**

**Report of the Trustees
for the year ended 31 December 2023**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of 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

Objectives and aims

The Charity's objectives 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 objectives 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.

ACHIEVEMENT AND PERFORMANCE

The International Journal of Health Promotion and Education had another successful year with increased downloads worldwide. The Trustees continued to meet via online meetings. A key focus of the year was a celebration of sixty years since the founding of IHPE, culminating in a Reception at the House of Commons where the five year draft strategy to focus and prioritise the work of IHPE was launched. The celebration hosted some eminent speakers, was well attended by members and raised the profile of IHPE in social media. Two webinars were held during 2023, the first in March, entitled 'How do we talk about health?', was well attended by members and a wide range of non-members from different health disciplines. The second, held in November in collaboration with Nottingham University, focused on health promotion and pharmacy and was led by IHPE's Student Ambassador.

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 all students on appropriate courses showing the greatest increase. The Institute continues to be a voice for health promotion and a regular respondent in the British Medical Journal (BMJ) with seventeen rapid responses on a variety of important topics.

FINANCIAL REVIEW

The financial performance of the charity was comparable to the previous year with an overall deficit of £4,747. Income increased to £16,961 from £14,212 in 2022.

An overall deficit of £4,747 was due to expenditure for the sixtieth anniversary celebration and other associated activities.

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

Financial Risk

The level of membership rose in 2023 with increased interest in the Course Recognition Scheme and Corporate Membership. The Board will continue to address the risk of a fall in membership by continued use of social media, and networks with other health focused organisations.

The publishing contract for the International Journal of Health Promotion and Education is due to expire. The Board will ensure that a new contract for three to five years continues to provide financial security for IHPE.

Non Financial Risks

The Board of Trustees meets at least 4 times per annum, usually virtually. Decisions between board meetings are made by officers and sub committees in accordance with the Articles of Association. The governance of the four sub-committees focuses on responsibility and accountability as well as activities. The subcommittees are

- Governance
- Finance
- Communications and Membership
- International Journal

**Institute of Health Promotion
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**Report of the Trustees
for the year ended 31 December 2023**

FUTURE PLANS

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. Deliver the Strategic Priorities for 2024-2026
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.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is a company limited by guarantee, incorporated on 5 April 2013 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.

Organisational structure

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 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 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 the Annual General Meeting and it remains eligible maybe 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 new trustees

Two new trustees joined the board in 2023 and information concerning the Institute and its operations was shared with them.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

08476077 (England and Wales)

Registered Charity number

1156738

Registered office

2nd Floor Fairbank House
27 Ashley Road
Altrincham
WA14 2DP

**Institute of Health Promotion
& Education (Registered number: 08476077)**

**Report of the Trustees
for the year ended 31 December 2023**

Trustees

Professor M Baybutt
Ms S J Cheater MBE
Mr R J Lansman
Dr K Neil (resigned 24.5.24)
Professor P Owen
Professor S J Palmer
Ms D Penny (appointed 2.11.23)
Mr E Tarkang (appointed 2.11.23)
Mr T Theaker
Ms A Towers
Dr M C Watson
Ms A Whitcombe
Dr K Whittingham
Ms A M Coufopoulos (resigned 5.9.23)
Ms A Opare-Anoff (resigned 25.3.24)
Ms S Thompson Director (resigned 5.9.23)

Independent Examiner

Colette Lennon FCCA
Bennett Brooks & Co Ltd
Chartered Accountants
2nd Floor Fairbank House
27 Ashley Road
Altrincham
Cheshire
WA14 2DP

Approved by order of the board of trustees on 15 October 2024 and signed on its behalf by:

Signed by:



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Ms S J Cheater MBE - Trustee

**Independent Examiner's Report to the Trustees of
Institute of Health Promotion
& Education**

Independent examiner's report to the trustees of Institute of Health Promotion & Education ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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 charity'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.

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:

1. accounting records were not kept in respect of the Company 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.

Colette Lennon FCCA

Bennett Brooks & Co Ltd
Chartered Accountants
2nd Floor Fairbank House
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Altrincham
Cheshire
WA14 2DP

15 October 2024

**Institute of Health Promotion
& Education**

**Statement of Financial Activities
for the year ended 31 December 2023**

	Notes	2023 Unrestricted fund £	2022 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		70	102
Charitable activities			
Subscriptions and royalties		13,789	14,105
House of commons event		2,990	-
Investment income	2	112	5
Total		<u>16,961</u>	<u>14,212</u>
EXPENDITURE ON			
Charitable activities			
Subscriptions and royalties		<u>21,708</u>	<u>16,591</u>
NET INCOME/(EXPENDITURE)		(4,747)	(2,379)
RECONCILIATION OF FUNDS			
Total funds brought forward		15,423	17,802
TOTAL FUNDS CARRIED FORWARD		<u><u>10,676</u></u>	<u><u>15,423</u></u>

The notes form part of these financial statements

**Institute of Health Promotion
& Education (Registered number: 08476077)**

**Balance Sheet
31 December 2023**

	Notes	2023 Unrestricted fund £	2022 Total funds £
CURRENT ASSETS			
Debtors	5	2,590	3,314
Cash at bank		10,323	14,955
		12,913	18,269
CREDITORS			
Amounts falling due within one year	6	(2,237)	(2,846)
		10,676	15,423
NET CURRENT ASSETS			
		10,676	15,423
TOTAL ASSETS LESS CURRENT LIABILITIES			
		10,676	15,423
NET ASSETS			
		10,676	15,423
FUNDS			
Unrestricted funds	7	10,676	15,423
TOTAL FUNDS			
		10,676	15,423

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2023.


The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 15 October 2024 and were signed on its behalf by:

Signed by:

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Ms S J Cheater MBE - Trustee

The notes form part of these financial statements

**Institute of Health Promotion
& Education**

**Notes to the Financial Statements
for the year ended 31 December 2023**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

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

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	112	5
	<u> </u>	<u> </u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

Trustees' expenses

Trustees expenses of £730 were paid in the year ended 31 December 2023.

**Institute of Health Promotion
& Education**

**Notes to the Financial Statements - continued
for the year ended 31 December 2023**

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

Unrestricted
fund
£

INCOME AND ENDOWMENTS FROM

Donations and legacies

102

Charitable activities

Subscriptions and royalties

14,105

Investment income

5

Total

14,212

EXPENDITURE ON

Charitable activities

Subscriptions and royalties

16,591

NET INCOME/(EXPENDITURE)

(2,379)

RECONCILIATION OF FUNDS

Total funds brought forward

17,802

TOTAL FUNDS CARRIED FORWARD

15,423

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade debtors	99	-
Prepayments and accrued income	<u>2,491</u>	<u>3,314</u>
	<u><u>2,590</u></u>	<u><u>3,314</u></u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	632	727
Other creditors	71	35
Accrued expenses	<u>1,534</u>	<u>2,084</u>
	<u><u>2,237</u></u>	<u><u>2,846</u></u>

**Institute of Health Promotion
& Education**

**Notes to the Financial Statements - continued
for the year ended 31 December 2023**

7. MOVEMENT IN FUNDS

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	15,423	(4,747)	10,676
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>15,423</u>	<u>(4,747)</u>	<u>10,676</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	16,961	(21,708)	(4,747)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>16,961</u>	<u>(21,708)</u>	<u>(4,747)</u>

Comparatives for movement in funds

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	17,802	(2,379)	15,423
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>17,802</u>	<u>(2,379)</u>	<u>15,423</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	14,212	(16,591)	(2,379)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>14,212</u>	<u>(16,591)</u>	<u>(2,379)</u>

**Institute of Health Promotion
& Education**

**Notes to the Financial Statements - continued
for the year ended 31 December 2023**

7. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.22 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	17,802	(7,126)	10,676
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>17,802</u>	<u>(7,126)</u>	<u>10,676</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	31,173	(38,299)	(7,126)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>31,173</u>	<u>(38,299)</u>	<u>(7,126)</u>

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2023.