

CENTRE FOR HEALTH AND THE PUBLIC INTEREST (CHPI)
(A company limited by guarantee)

REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDING 31ST MARCH 2023
(not subject to statutory audit)

Company Registration No. 8047440 (England & Wales)
Charity Commission Registered Charity No. 1157077

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**REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDING 31ST MARCH 2023
(not subject to statutory audit)**

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LEGAL AND ADMINISTRATIVE INFORMATION

| | |
|---|---|
| Other Names Used: | CHPI, The Centre |
| Status: | CHPI is a charitable company limited by guarantee, incorporated on 26 th April 2012. On 16 th May 2014 CHPI was entered onto the Charity Commission Register of Charities. |
| Registered Office: | The Brick Yard (formerly Grayston Centre), 28 Charles Square, London N1 6HT |
| Bankers: | Unity Trust Bank Plc Nine Brindley Place, Birmingham B1 2HB |
| Trustees (also Company Directors): | <p>Trustees who have acted during the period of this report were:</p> <p>Dr Jonathon Tomlinson (Chair) Prof Colin Leys Dr Guddi Singh Ms Sue Charteris Ms Lois Rogers</p> <p>Trustees appointed since the end of the reporting period: Prof David Evans (appointed 2nd May 2023) Ms Emma Watkins (appointed 2nd May 2023)</p> |
| Executive Director: | <p>The day-to-day management of CHPI is delegated to the Executive Director:</p> <p>Mr David Rowland</p> |
| Independent Examiner: | Ed Tombs |

TRUSTEES REPORT FOR THE YEAR ENDING 31ST MARCH 2023

The Trustees present their report and financial statements for the year ending 31st March 2023.

Structure Governance and Management

CHPI is constituted as a company limited by guarantee and is governed by a Memorandum and Articles of Association. In the event of the company being wound up, all Trustees have guaranteed to contribute to the assets of the company as may be required to an amount not exceeding £10. The Trustees have no beneficial interest in the company nor its activities and are not remunerated.

New Trustees are appointed by way of a decision by the existing Trustees.

Objectives and Activities

Objects

The objects of CHPI as set out in the company articles of association are:

- to advance the education of the public in health and social care policies
- to promote informed debate and research for the public benefit in all aspects of that subject and to publish the useful results

Principal Activities, Achievements and Performance

Over the past 12 months we have continued to highlight issues relating to the public interest in health and social care.

In May 2022 staff members represented the Centre at an Information Rights Tribunal seeking greater transparency about the income generated by NHS Trusts from private patients. Our work on this case was covered across the media.

In October 2022 our report into the development of a two-tier healthcare system was covered by the Guardian newspaper and the London School of Economics.

In July 2022 we held an event with partners from University College London and the London School of Hygiene and Tropical Medicine for the NHS Leadership programme where we presented our work on the public interest in health and social care.

In November 2022 we held an event at the Royal Society of Medicine which focused on patient safety in the private hospital sector following the Ian Paterson

case and the disproportionately high number of female patients affected by recent medical scandals.

In January 2023 our initial work on the relationship between the private hospital sector and the NHS during the pandemic was covered as part of a major investigation by the British Medical Journal and we published a second study in the Spring of 2023

We concluded our study into the financial impact of COVID 19 on the care home sector with Warwick Business School and UCL and presented the findings to civil servants in the Department of Health and Social Care, the Devolved Administrations and the National Audit Office.

We concluded our research into the new public health structures created after the pandemic and presented the initial findings to academics and Directors of Public Health.

We have worked with a fundraising consultant to help make the organisation more financially sustainable and we have successfully recruited two new Trustees to enable us to build the organisation to become more effective and have greater impact.

Future plans and activities

In the financial year April 2023 to March 2024 we will publish our research into the financial impact of COVID 19 on the care home sector and the new public health structures.

We will also undertake and publish research into the Private Finance Initiative in the NHS and the outsourcing of NHS ophthalmology services. We will continue to work with stakeholders from across health and social care to ensure that lessons are learned from the pandemic including through engaging with the COVID-19 public inquiry.

FINANCIAL REVIEW

Income

Voluntary income of £66,947 represents donations from individuals and trusts. Of this, £20,000 was a restricted donation to be allocated to consultancy for CHPI's fundraising strategy. £46,947 was for core funding, an increase of £7,807 on the previous years' total of £39,140.

Gift Aid income of £9,792 represents the total amount claimable from HMRC for donations in the period from donors who have provided CHPI with a Gift Aid Declaration. This is also an increase on the previous year, corresponding to the increase in donations received.

Income from charitable activities of £62,500 includes grant income received towards a grant-funded research project; and contract income received for work to deliver a second research project in line with CHPI's charitable activities. This represents a reduction from the previous years' total of £104,000 in income from grants and contracts.

Expenditure

Expenditure was primarily made up of staffing costs for the Centre's Executive Director, Research Officer and Communications Manager.

Reserves

The Trustees recognise the need to hold reserves to protect the financial security of CHPI in the event of income shortfalls.

A Reserves Policy adopted in August 2021 sets out the intention to maintain a minimum of 3 months expenditure in reserve, and allocate additional funds available to furthering CHPI's charitable work, or investing in future income generation.

At 31st March 2023 the general reserve held £85,009, amounting to approximately 7 months of operating expenditure. As such, Trustees are again budgeting to increase expenditure in the coming year to draw down on the accumulated reserve level.

The report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the board of Trustees on 7th November 2023 and signed on its behalf by:



Jonathon Tomlinson
Chair of the Board of Trustees

Independent Examiner's report to the Trustees

I report on the accounts for the year 31 March 2023.

Respective responsibilities of Trustees and examiner

The Charity's Trustees (who are also the Directors for the purpose of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this period (under Section 144 (2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

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) of the 2011 Act); and
- to state whether particular matters have come to my attention.

Basis of the 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 statements below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that, in any material respect, the requirements

- to keep accounting records in accordance with Section 386 and 387 of the Companies Act 2006; and
- to prepare accounts which accord with accounting records, comply with the accounting requirements of Sections 394 and 395 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; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

.....

Edward Tombs CIMA: Certificate of business accounting
Tan-y-graig, Fachwen, Caernarfon, Gwynedd, LL55 3HD

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR TO 31ST MARCH 2023**
(not subject to statutory audit)

| | Note | Restricted Funds | Unrestricted Funds | Total 2023 | Total 2022 |
|--------------------------------------|------|-----------------------|-----------------------|------------------------|------------------------|
| Incoming Resources | | | | | |
| Voluntary Income | 2 | 20,000 | 46,947 | 66,947 | 39,140 |
| Income from charitable activities | 3 | 37,500 | 25,000 | 62,500 | 104,000 |
| Gift Aid | 7 | - | 9,792 | 9,792 | 3,846 |
| Other income | | - | - | - | 2 |
| Total Incoming Resources | | <u>57,500</u> | <u>81,739</u> | <u>139,239</u> | <u>146,988</u> |
| Resources Expended | 4 | | | | |
| Fundraising | | -12,000 | -24,939 | -36,939 | -6,346 |
| Charitable activities | | -44,578 | -42,728 | -87,306 | -94,546 |
| Governance | | - | -18,604 | -18,604 | -9,200 |
| Total Resources Expended | | <u>-56,578</u> | <u>-86,271</u> | <u>-142,849</u> | <u>-110,093</u> |
| Net Incoming Resources | | <u>922</u> | <u>-4,532</u> | <u>-3,610</u> | <u>36,895</u> |
| Transfers | | - | - | - | - |
| Net movement in funds | | <u>922</u> | <u>-4,532</u> | <u>-3,610</u> | <u>36,895</u> |

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

BALANCE SHEET
AS AT 31st MARCH 2023
(not subject to statutory audit)



| | Notes | 31 Mar 2023 | 31 Mar 2022 |
|-------------------------------------|-------|----------------|----------------|
| Current Assets | | | |
| Cash at bank and in hand | | 93,814 | 98,133 |
| Accrued Gift Aid Recoverable | 7 | 6,185 | 0 |
| Total Current Assets | | 99,999 | 98,133 |
| Creditors | | | |
| Amounts falling due within one year | 8 | 6,990 | 1,513 |
| Net Current Assets | | 93,009 | 96,620 |
| The funds of the charity | | | |
| Restricted Funds | 9 | 8,000 | 7,078 |
| Designated Funds | 10 | - | - |
| General Funds | | 85,009 | 89,542 |
| Total Charity Funds | | 93,009 | 96,620 |

For the year ending 31/03/2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees' responsibilities:

- the members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
- the Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts, these accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the board of Trustees on 7th November 2023 and signed on its behalf by:



Jonathon Tomlinson
Chair of the Board of Trustees

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR TO 31ST MARCH 2023**

(not subject to statutory audit)

1. Accounting Policies

(a) Basis of Accounting

The financial statements have been prepared under the historical cost convention in accordance with the Companies Act 2006 and the Statement of Recommended Practice: Accounting and Reporting by Charities issued in April 2013.

(b) Fund Accounting

- Unrestricted funds are available for the use at the discretion of the Trustees in the furtherance of the companies charitable objectives.
- Designated funds are unrestricted funds earmarked by Trustees for a particular purpose.
- Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

(c) Incoming resource

All incoming resources are included in the statement of financial activities when CHPI is entitled to, and virtually certain to receive, the income and the amount can be quantified with reasonable accuracy.

(d) Resources Expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be recovered, and is reported as part of the expenditure to which it relates:

- Costs of generating funds comprise costs associated with attracting voluntary and contract income.
- Charitable expenditure comprises those costs incurred in the delivery of CHPI's charitable objects. It includes both costs that can be allocated directly to such activities and costs of an indirect nature necessary to support them.
- Governance costs include costs associated with meeting the constitutional and statutory requirements of CHPI.

2. Voluntary Income

| | Unrestricted 2023 | Restricted 2023 | Total 2023 | Total 2022 |
|---------------------------------------|------------------------------|----------------------------|-----------------------|-----------------------|
| Henry Tinsley | 25,000 | - | 25,000 | 20,000 |
| David Owen | - | 20,000 | 20,000 | - |
| Other Individual Donations < £2.5k | 21,947 | - | 21,947 | 19,140 |
| | 46,947 | 20,000 | 66,947 | 39,140 |

In the interests of transparency, CHPI has adopted a policy of individually identifying all donations over £2,500 during the course of the year.

3. Income from Charitable Activities

| | Unrestricted 2023 | Restricted 2023 | Total 2023 | Total 2022 |
|-------------------------------------|------------------------------|----------------------------|-----------------------|-----------------------|
| University of Warwick | 20,000 | - | 20,000 | 54,000 |
| Joseph Rowntree Charitable Trust | 5,000 | 37,500 | 42,500 | 50,000 |
| | 25,000 | 37,500 | 62,500 | 104,000 |

4. Resources Expended

Allocation by fund

Direct expenditure items are allocated by fund according to the purpose of the expense.

Staffing & overhead costs are re-allocated to the restricted fund for JRCT grant-funded project according to a project budget agreed with the funder.

| Expenditure | Total | Holding Government and Corporate Power to Account in the light of COVID 19 | Fundraising consultancy | General funds |
|-------------------------------------|----------------|--|-------------------------|---------------|
| Direct expenses | 20,353 | 399 | 12,000 | 7,954 |
| Staffing | 117,633 | 41,996 | 0 | 75,637 |
| Overheads | 4,863 | 2,183 | 0 | 2,680 |
| Total expenditure allocation | 142,849 | 44,578 | 12,000 | 86,271 |

Allocation of expenditure to fundraising, charitable activities and governance

Direct expenditure items are allocated to expenditure categories for fundraising, charitable activities and governance according to the nature of the expense.

Staffing & overhead costs are re-allocated to these categories on the basis of estimated proportion of non-grant funded time spent on each activity: 20% fundraising, 65% charitable activities, and 15% governance.

| Expenditure | Total | Fundraising | Charitable Activities | Governance |
|-------------------------------------|----------------|---------------|-----------------------|---------------|
| Direct expenses | 20,353 | 12,440 | 7,683 | 229 |
| Staffing | 117,633 | 23,527 (20%) | 76,461 (65%) | 17,645 (15%) |
| Overheads | 4,863 | 973 (20%) | 3,161 (65%) | 729 (15%) |
| Total expenditure allocation | 142,849 | 36,939 | 87,306 | 18,604 |

5. Trustee Remuneration, Expenses & Related Party Transactions

No Trustees received any remuneration for their services.

Total expenses of £96 were reimbursed to Trustees for food and travel costs during the period (2022: £547).

No Trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year.

6. Taxation

No tax charges have arisen in CHPI.

The vast majority of income is from grants, donations or contracts for public interest research and is applied for charitable purposes.

7. Gift Aid Recoverable

£6,185 of accrued Gift Aid was claimable on donations in the year at 31st March 2023. Corresponding claims were submitted to HMRC in June 2023, and the full amount has now been received.

8. Creditors: amounts falling due within one year

£6,990 was owed across a number of unpaid invoices and expense claims at 31st March 2023. All amounts owed have now been paid.

9. Purpose of Restricted Funds

There were two restricted funds in the year:

Fundraising consultancy

Funds for fundraising consultancy to help develop the Centre's fundraising strategy.

JRCT

Funds received from Joseph Rowntree Charitable Trust for a 24-month research project titled Holding Government and Corporate Power to Account in the light of COVID 19 are held in a Restricted Fund. Expenditure is assigned to the fund in accordance with the agreed project budget - which includes allocations for staff time and organisational overheads.

10. Purpose of Designated Funds

Other donations in the current or prior year have not been solicited with an explicit purpose in mind, but for core operating costs. Therefore there is no designated fund in the current year.

11. Staff Costs and Numbers

An Executive Director and Research Officer were employed on a full time basis for the majority of the year. A Comms Manager was employed on a part time basis from June 2022 to March 2023.

12. Funds of the charity

| | Balance at 31 March 2022 | Total income FY 2023 | Total expenditure FY 2023 | Balance at 31 March 2023 |
|---|---|---------------------------------|--|---|
| Restricted funds | | | | |
| Fundraising consultancy | - | 20,000 | 12,000 | 8,000 |
| JRCT - Holding Government and Corporate Power to Account in the light of COVID 19 | 7,078 | 37,500 | 44,578 | - |
| Total restricted funds | 7,078 | 57,500 | 56,578 | 8,000 |
| Designated funds | - | - | - | - |
| Unrestricted funds | 89,542 | 81,739 | 86,271 | 85,009 |
| Total funds | 96,620 | 146,988 | 110,093 | 93,010 |