



HQIP

Healthcare Quality
Improvement Partnership

Report and Accounts

31 March 2010

Company Limited by Guarantee
Registration Number
6498947 (England and Wales)
Charity Registration Number
1127049

Contents

Reports

Legal and administrative information	1
Trustees' report	2
Independent auditors' report	16

Accounts

Statement of financial activities	18
Balance sheet	19
Cash flow statement	20
Principal accounting policies	22
Notes to the accounts	25

Legal and administrative information

Trustees	Ms T Donnelly Mr T Golbourn (Treasurer) Dr P Lelliott (Chair) Dr K Manley Professor A C Newland Mr M A Platt Dr J Potter
Chief Executive	Mr R Burgess
Registered office	70 Wimpole Street London W1G 8AX
Principal office	Holland House 4 Bury Street London EC3A 5AW
Telephone	0207 469 2500
Website	www.hqip.org.uk
E-mail	communications@hqip.org.uk
Company registration number	6498947 (England and Wales)
Charity registration number	1127049
Auditors	Buzzacott LLP 12 New Fetter Lane London EC4A 1AG
Bankers	Lloyds TSB Plc 39 Threadneedle Street London EC2R 8AU
Solicitors	Camerons Solicitors LLP 70 Wimpole Street London W1G 8AX

Trustees' report Year to 31 March 2010

The trustees, who are also the directors for the purposes of the Companies Act, present their statutory report together with the financial statements of Healthcare Quality Improvement Partnership (HQIP) for the year ended 31 March 2010.

The report has been prepared in accordance with Part VI of the Charities Act 1993 and is also a directors' report for the purposes of the Companies Act 2006 and other company legislation.

The financial statements have been prepared in accordance with the accounting policies set out on pages 22 to 24 of the attached financial statements and comply with the charitable company's memorandum and articles of association, applicable laws and the requirements of the Statement of Recommended Practice on 'Accounting and Reporting by Charities' (SORP 2005).

Structure, governance and management

Governance

HQIP is a company limited by guarantee, Company Registration No. 6498947 incorporated on 11 February 2008. It was subsequently registered for charitable purposes with the Charity Commission for England and Wales on 4 December 2008 and placed on the Central Register of Charities under number 1127049. Its members comprise a consortium of three organisations who are individually the members of HQIP; the Academy of Medical Royal Colleges, the Royal College of Nursing, and National Voices. Their roles are set out in our Memorandum of Understanding and Articles of Association.

Liability of the members

In the event of the charitable company being wound up during the period of membership, or within the year following, company members are required to contribute an amount not exceeding £10.

Structure and management reporting

Each organisation appoints representatives, acting as directors, who form the trustees of the organisation and the board of directors. If any person appointed by those organisations leaves their role, they also leave the board of HQIP and the member organisation must nominate a replacement who takes their place as a trustee. There are three representatives from each of the consortium members.

Normally a director is appointed for three years, but is eligible for re-appointment for a further three years. In addition there are up to four places for observers; persons who do not have trustee status but sit as observers and bring additional expertise. During the year there were two, from the Health Foundation and the Royal Pharmaceutical Society.

Structure, governance and management (continued)

Structure and management reporting

The Board meets four times a year and additionally for special occasions. From their members they elect a Chair and a Treasurer. The secretariat role is provided by the partnership Chief Executive who is delegated to manage the charity and handle operational matters of policy. The trustees handle matters of strategic policy, including sign-off of the charity's strategic plan.

The following trustees served during the period, and were in office at 31 March 2010 except where shown:

Trustee	Appointed / Resigned
Mr A Adeagbo	Appointed 1 June 2009/Resigned 10 December 2009
Ms T Donnelly	
Mr T Golbourn (Treasurer)	
Dr P Lelliott (Chair)	
Dr K Manley	
Professor A C Newland	
Mr A Pandya	Resigned 3 March 2010
Mr D Pink	Resigned 1 June 2009
Mr M A Platt	
Dr J Potter	

Risk management

A system for management of risk is in place and has been ratified by the trustees. Risks are minimised by internal quality control procedures and rigorous financial controls. The trustees believe that by monitoring reserve levels, by ensuring controls exist over key financial systems, and by examining the operational and business risks faced by the charity, they have established effective systems to mitigate those risks.

Employees

The charity is an equal opportunities employer and will apply objective criteria to assess merit. It aims to ensure that no job applicant or employee receives less favourable treatment on the grounds of age, race, colour, nationality, religion, ethnic or national origin, gender, marital status, sexual orientation or disability.

Selection criteria and procedures are reviewed regularly to ensure that individuals are selected, promoted and treated on the basis of their relevant merits and abilities. All employees are given equal opportunity and, where appropriate and possible, special training to enable them to progress both within and outside the organisation.

Structure, governance and management (continued)

Statement of trustees' responsibilities

The trustees (who are also directors of HQIP for the purposes of company law) are responsible for preparing the trustees' report and 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 year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity 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 in the Statement of Recommended Practice (Accounting and Reporting by Charities) (the Charities' SORP);
- ◆ make judgements and estimates that are reasonable and prudent;
- ◆ state whether applicable United Kingdom Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- ◆ prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Each of the trustees confirms that:

- ◆ so far as the trustee is aware, there is no relevant audit information of which the charity's auditors are unaware; and
- ◆ the trustee has taken all the steps that he/she ought to have taken as a trustee in order to make himself/herself aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

The trustees are responsible for the maintenance and integrity of financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Objectives and activities

HQIP's primary purpose is the protection and preservation of public health through charitable means of quality improvement. HQIP's primary role within this purpose is to reinvigorate clinical audit and to undertake other quality improvement activities.

Structure, governance and management (continued)

Objectives and activities (continued)

From April 2008 HQIP has been working under contract to the Department of Health (DoH) in relation to the first of these aims to:

- ◆ promote engagement in clinical audit by healthcare professionals of all disciplines and specialties;
- ◆ create national and local partnerships between clinicians and patients/service users to optimise the impact of clinical audit;
- ◆ support local audit staff and create seamless links between national and local audit;
- ◆ foster active dissemination and implementation of audit results;
- ◆ ensure that evidence about participation in audit, and the results of audit, are used for secondary purposes, including for the revalidation of healthcare professionals;
- ◆ encourage audit in areas of low activity and links with audits outside of the NCAPOP framework; and
- ◆ engage all relevant stakeholders.

HQIP will also engage in other quality improvement activity subject to opportunity and funding, throughout the UK.

Our vision

The quality of the relationship between patient and clinician and the clinical team is at the heart of good care. At the national level, we believe that partnership between professional bodies and organisations that represent patients and service users is the key to revitalising clinical audit. As exemplified by the work of the NICE National Collaborating Centres, standards of clinical care are best set by the professional bodies working with patients and service users. Their successful implementation requires the same approach. Only in this way will clinical audit be the engine which drives improvement in practice. Also, only if healthcare professionals are at the centre will clinical audit generate meaningful and complete information about outcomes and care processes for secondary purposes, including revalidation.

Our main business areas to achieve these aims in relation to clinical audit in line with this vision, in 2009-10 (for more detail, our full strategic plan for these three years is available at www.hqip.org.uk)

◆ *Development of national clinical audit*

This includes the procurement and contract management of a group of national audits (the NCAPOP or National Clinical Audit and Patient Outcomes Programme), and influencing and liaising with other national audits commissioned elsewhere:

Structure, governance and management (continued)

Our vision (continued)

- ◇ Improving the effectiveness of the national audits funded by HQIP;
- ◇ supporting best practice in national audit teams not funded by HQIP; and
- ◇ developing audits that support national policy, especially in new areas of activity, and help develop audit capability (i.e. the ability to encourage change against standards) from registries and databases.

◆ *Improving audit practice*

- ◇ development of resources to improve skills and facilitate good audit practice;
- ◇ building links between audit specialists, including regional networks and the National Clinical Audit Forum (NCAF);
- ◇ promoting involvement in national audits;
- ◇ giving advice to audit teams about audit setup; and
- ◇ supporting best practice in national audit teams not funded by HQIP.

◆ *Developing audit as a profession*

This area involves professionalisation of audit practice. It includes producing a strategy for developing training for audit for clinicians and financial auditors, including the development of training that meets defined standards and prepares individuals for their role in audit.

◆ *The promotion of the value of audit as part of individual professional re-certification and validation*

This role involves helping make audit part of the process adopted for certification, recertification, validation and revalidation of professionals working in the NHS and in the future, in social care.

◆ *The promotion of clinical audit within service accreditation, commissioning, regulation and performance management, both internally by organisations and of organisations*

This role involves helping ensure clinical audit is taken into consideration in the regulation, commissioning and performance management of services.

◆ *Helping support policy development*

HQIP supports the National Clinical Audit Advisory Group (NCAAG) and other policy organisations to advise to the Department of Health in formulating policy related to clinical audit and to develop their strategy.

These business areas set the agenda for our main areas of practice, and our operational activity has been delivered under these headings.

Structure, governance and management (continued)

Public Benefit

When setting the objectives and planning the activities of the charity for the year, the trustees have given careful consideration to the Charity Commission's guidance on public benefit.

The activities undertaken by HQIP have been designed to improve and enhance clinical practice within the NHS and other publicly accessible care and treatment settings, and hence in the public interest and for the benefit of the public.

In improving the quality of clinical services offered to patients, their lives are improved considerably. By promoting best practice in conducting reviews of whether treatment is offered in line with guidance, HQIP ensures that clinicians audit their work effectively with the result that the quality of care is enhanced. In this way the public is assured that treatment is the best it could be, and clinicians test how well their work compares to the highest standards.

In our work to promote patient and public involvement in clinical audit, we further promote public benefit by ensuring they are sponsors and active within audit programmes.

HQIP does not use volunteers, but we do maintain a panel of patients and consumers of services who advise and quality assure our work on ensuring patient interests.

Achievement and performance

HQIP fully delivered on its contracted work on clinical audit in line with the targets and KPIs set out in our strategic plan and annual business plan for 2009-10.

◆ *Key activity*

In 2009-10 this included:

- ◇ Administering the national clinical audit programme, including management of contracts to conduct national audits; and working to commission new audits, re-tender existing audits and to review the management arrangements for the existing group, for England and Wales. Decisions on topics to be audited, and the continuance of existing audits when they reach the end of their contract, are made by the Department of Health, with their advisory group, NCAAG;
- ◇ Promoting and improving the quality of clinical audit as a methodology for quality improvement at local level amongst healthcare providers in England, through education, advice, encouragement and promotion of best practice;
- ◇ Defining quality in audit practice, and widely communicating this shared vision of what good audit is;
- ◇ Implementing an education and training strategy for work on audit;

Achievement and performance (continued)

◆ **Key activity** (continued)

- ◇ Operating a national networking system for people engaged in audit, the National Clinical Audit Forum (NCAF);
- ◇ Developing and promoting resources for use of those working in audit at a local level that help to improve and standardise the quality of local audit;
- ◇ Developing a programme of activity to develop involvement of patients in audit, working with individual and group patient representatives to determine how they feel patients should be involved;
- ◇ Organising a range of local and national events for audit practitioners, including a national conference for people working in national audits, and a conference for local audit specialists;
- ◇ Promoting clinical audit at a wide range of other events and conferences through speeches and presentations;
- ◇ Implementing a programme of consultancy support with local Trusts with additional funding from The Health Foundation;
- ◇ Working closely with a variety of other agencies and organisations, including regulatory bodies such as the Care Quality Commission (CQC), Monitor and with the National Institute for Health and Clinical Excellence (NICE) to develop shared and complementary work programmes; and
- ◇ Undertaking a range of other work in support of the Department of Health and the Academy of Medical Royal Colleges, including work to define the role of audit in medical revalidation, developing a model of service accreditation; and managing and developing a network of regional registers for congenital anomalies.

Achievement and performance (continued)

1.1 National Audits (including the National Joint Registry)

HQIP commissions national audits in support of the Department of Health. HQIP manages the contracts for these audits and supports the development of their practice, and that of other national audits not funded by the Department of Health.

Objective	Objective Achieved
<i>Open and manage the new contracts with suitable organisations for the delivery of new audits awarded at the end of the 2008-9 year</i>	✓
<i>Contract manage those existing audits not requiring renewal during 2009-10</i>	✓
<i>Place the group of existing audits identified in 2008-9 as requiring EU competitive tendering out to tender during 2009-10</i>	✓
<i>Conduct a renewal of audit process for the group of existing audits whose contracts are due to expire on 1 April 2010</i>	✓
<i>Run a series of events, including a national conference, to support national audit providers on key topics</i>	✓
<i>Develop and commence implementation of a strategic development plan for the National Joint Registry</i>	✓
<i>Manage and account for the funds awarded for these purposes prudently, and offer advice to the Department of Health on pressures in the budget promptly through budget projections</i>	✓

Achievement and performance (continued)

1.2 Re-invigoration, locally and nationally

HQIP will develop a range of support activities to drive the quality of audit practice up through a range of approaches, including training, guidance, networking functions, sector specific support, and partnership activity

Objective	Objective achieved
<i>Actively engage and motivate key stakeholders</i>	✓
<i>Stimulate activity in areas of lower audit prevalence – eg amongst GPs</i>	✓
<i>Commence a new programme of funding of multi-site or speciality audits</i>	✓
<i>Work closely with Royal Colleges to promote audit and to support their audit activity</i>	✓
<i>Define the characteristics of good quality audit</i>	✓
<i>Define the attributes of good clinical audit for the purposes of doctors revalidation, for the Academy of Medical Royal Colleges</i>	✓
<i>Produce a range of resources to stimulate and support audit activity, including resource guides for doctors, NHS boards and on patient engagement in audit</i>	✓
<i>Support and develop a range of local audit networks, including regional and national groups of audit specialists; and run a national conference for local audit leads</i>	✓
<i>Launch and run an online networking facility, the National Clinical Audit Forum, NCAF</i>	✓
<i>Work closely with affiliated organisations like NICE and CQC to ensure audit supports their activity</i>	✓
<i>Set out a strategy for education and training, including definition of competences required for work in audit, and commence roll-out</i>	✓/X
<i>Maintain an active communications programme to support audit, including a well maintained and comprehensive website and e-bulletin</i>	✓
<i>Release an on-line audit database</i>	X

Achievement and performance (continued)

Areas needing further work

- ◆ Having set out the strategy on education, HQIP hoped to commence roll-out. However, recruitment difficulties and discussion with funding bodies meant that the roll-out was delayed until 2010-11.
- ◆ The on-line data tool to support national audit was delayed and will be released in 2010.

Plans for future periods

Our strategic plan and our business plan for 2010-11 set out what we will do in this financial year. This includes work planned in the following areas:

National Audit Programme

- ◆ Help and advise the Department of Health, as required, on the modelling of future funding arrangements and management arrangements to apply after April 2011 for national audits.
- ◆ Commence and manage new contracts with suitable organisations for the delivery of **renewed audits** awarded at the end of the 2009-10 year.
- ◆ Contract manage the final year of the existing audits for these topics, ensuring that they wind down and transfer suitably to the new providers to start in April 2011.
- ◆ Contract manage those audits not due to expire until 2012-13 that were appointed in 2008-9.
- ◆ Contract manage those existing audits requiring renewal from April 2011.
- ◆ Working with NCAAG and DH, secure agreement on handling those of this group to be renewed from April 2011 or other points during the 2011-12 financial year, for a further period.
- ◆ Continue to offer development support to these audits, and all other national audits, through written guidance and events, including a national conference.
- ◆ HQIP will provide high quality support for NCAAG and assist it in forming advice to the Department on policy and strategy.

The National Joint Registry (NJR)

- ◆ HQIP will manage the NJR project as a whole, including carrying out all the tasks expected including:
 - ◇ supporting the Steering Group and any sub-group by acting as secretariat to the group;
 - ◇ supporting the implementation of the strategic plan;
 - ◇ managing the finances of the NJR;

Plans for future periods (continued)

The National Joint Registry (NJR) (continued)

- ◇ managing stakeholder interest in the NJR, including with DH policy leads; and
- ◇ tendering the contract.

Stakeholder engagement

- ◆ To liaise closely with the primary stakeholders – the Department of Health and NCAAG.
- ◆ To engage with all other stakeholders actively to ensure policy on audit is informed by professional and organisational opinion.
- ◆ Work proactively with organisations and networks (Royal Colleges and Professional Societies etc.).
- ◆ Work closely with all professional groups as partners in the promotion of audit amongst their members.
- ◆ Work to improve clinician engagement in audit.

Other Reinvigoration activities for both national and local audit.

Events

- ◆ Run a national conference for local practitioners in audit.
- ◆ Continue to support local audit networks and the national local audit support group, NAGG.

Resources

- ◆ Continue to develop and actively maintain a website with a diversity of free to access resources.
- ◆ Release and widely promote an extended programme of resources to support national and local audits, throughout the year.
- ◆ Release a downloadable generic software tool to support local audit for use in local, multi-site and national audits.

Professional skills in audit, including training

- ◆ Roll-out HQIP's Education and Training Strategy.

Other activity, beyond clinical audit

- ◆ Manage a programme of funding and development support for a surveillance network for congenital anomalies.
- ◆ Develop the discipline of review of practice against standards in social care.
- ◆ HQIP will continue to undertake work in related areas of clinical governance and clinically led quality improvement.

Finance report for the year

Results for the year

Please note that references made to comparatives for 2009 cover the period 11 February 2008 to 31 March 2009.

Income

During the year ended 31 March 2010, HQIP received income totalling £12,600,834 (2009: £11,230,180) of which £10,541,123 (2009: £9,602,195) was for restricted purposes, and £2,059,711 (2009: £1,627,985) was for the general purposes of the charity including running costs of £776,000 (2009: £802,443). Income included £6,821,069 (2009: £5,402,000) to finance National Clinical Audit & Patient Outcome Programme (NCAPOP) contracts, £24,180 (2009: £nil) to extend two audit projects to Scotland, and £44,581 (2009: £34,384) for members' expenses and secretarial costs incurred by the National Clinical Audit Advisory Group (NCAAG).

HQIP managed grants of £962,253 (2009: £nil) to the Registers listed at Annex 2 below, and received funding of £187,500 (2009: £15,000) from the Health Foundation to facilitate the implementation of quality improvements arising from audit at local level, and disseminate the results from national audits to local clinicians, fostering better use of the data.

The National Joint Registry (NJR) is financed by a levy on implants supplied to the NHS by commercial manufacturers. During 2009-10 HQIP collected levies totalling £2,499,110 (2009: £2,683,204). Levy income is held in a separate bank account to be used solely to fund the work of the NJR.

Income for NCAPOP contracts and NCAAG is drawn down from the Department of Health quarterly. Five new national clinical audit contracts commenced during 2009-10. NJR Levy income was less than in the previous 12 months which could be due to a number of factors currently being researched. Unrestricted income included deferred income of £793,315 brought forward from 2009 for reinvigoration work, education and training, and an evaluation of the effectiveness of clinical audit.

Expenditure

During the year to 31 March 2010, HQIP financed 29 ongoing clinical audit contracts at a total cost of £6,715,150 (2009: £4,629,438) (see Annex 1), and £24,180 (2009: £nil) for work in Scotland. HQIP spent £2,390,921 (2009: £1,672,484) on the management and development of the National Joint Registry. The charity spent £763,755 (2009: £263,491) on the reinvigoration of clinical audit and £94,530 (2009: £108,022) on related events. At 31st March 2010 HQIP retained £586,517 (2009: £171,487) for these purposes. Expenditure on the Health Foundation project was £130,535 (2009: £nil) and funds of £962,253 (2009: £nil) were disbursed to the Registers listed at Annex 2 below. Other direct charitable expenditure, including support costs, totalled £763,466 (2009: £752,746) and governance costs were £41,185 (2009: £31,365).

Finance report for the year (continued)

Financial position (continued)

The balance sheet at 31 March 2010 shows total funds of £4,487,494 (2009: £3,772,634). Restricted funds total £3,536,280 (2009: £3,265,889) and unrestricted funds comprise general funds of £344,851 (2009: £320,473); tangible fixed asset funds of £19,846 (2009: £14,785) and designated funds of £586,517 (2009: £171,487).

At 31 March 2010, the charity retained free reserves of £344,851 (2009: £320,473).

Reserves policy

The trustees have examined the requirement for free reserves, i.e. those unrestricted funds not invested in tangible fixed assets, designated for specific purposes or otherwise committed. The current policy is that the level of free reserves should be equivalent to three to six month's staffing and lease commitments (£357,444 to £714,888). The actual free reserves of £344,851 fall not far short of the reserves policy.

Annex 1: List of National Audits funded in 2009-10

Bowel Cancer
Lung Cancer
Head and Neck Cancer
Oesophageal Gastric Cancer
Mastectomy and Breast Reconstruction
Adult Cardiac Services
Cardiac Ambulance Services
Cardiac Interventions
Heart Failure
Heart Rhythm Management
Myocardial Infarction (MINAP)
Congenital Heart Disease (Paediatric)
Renal Audit (Vascular Access)
Renal Audit (Patient Transport)
Diabetes
Continence
Neonatal Intensive Care
Carotid Interventions
Psychological Therapies
Dementia
Falls & Bone Health
PICANET
Sentinel Stroke
National Hip Fracture Database
Epilepsy
Pain Database
Heavy Menstrual Bleeding
Inflammatory Bowel Disease
Prescribing Practice for Treatment Resistant Schizophrenia

Finance report for the year (continued)

Annex 2: List of Registers funded in 2009-10

4Child

Congenital Anomaly Register, Oxford, Berkshire & Buckinghamshire

Leicestershire Learning Disability Register

South London Stroke Register

Yorkshire Register of Diabetes in Children & Young People

Mersey & Cheshire Cerebral Palsy Register

Northern Congenital Anomalies Register

East Midlands & South Yorkshire Congenital Anomaly Register

National Down's Syndrome Cytogenetic Register

Approved by the trustees and signed on their behalf by:

P Lelliott

Trustee

Approved by the trustees on 1 September 2010

Independent auditors' report to the members and trustees of Healthcare Quality Improvement Partnership

We have audited the financial statements of Healthcare Quality Improvement Partnership for the year ended 31 March 2010 which comprise the statement of financial activities, the balance sheet, cash flow statement, principal accounting policies and the related notes. The financial statements have been prepared under the accounting policies set out therein.

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity, the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of trustees and auditors

The trustees' (who are also the directors of the company for the purposes of company law) responsibilities for preparing the annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and for being satisfied that the financial statements give a true and fair view are set out in the statement of trustees' responsibilities contained within the trustees' report.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view, have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice and have been prepared in accordance with the Companies Act 2006. We also report to you whether, in our opinion, the information given in the trustees' annual report is consistent with those financial statements.

In addition we report to you if, in our opinion, the charity has not kept adequate accounting records, if the charity's financial statements are not in agreement with the accounting records and returns, if we have not received all the information and explanations we require for our audit, or if certain disclosures of trustees' remuneration specified by law are not made.

We read other information contained in the annual report, and consider whether it is consistent with the audited financial statements. This other information comprises only the trustees' report. We consider the implications for our report if we become aware of any apparent misstatements or material inconsistencies with the financial statements. Our responsibilities do not extend to other information.

Basis of audit opinion

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the trustees in the preparation of the financial statements, and of whether the accounting policies are appropriate to the charity's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

Opinion

In our opinion:

- ◆ the financial statements give a true and fair view of the state of Healthcare Quality Improvement Partnership affairs as at 31 March 2010 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- ◆ the financial statements have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- ◆ the financial statements have been prepared in accordance with the Companies Act 2006; and
- ◆ the information given in the trustees' annual report is consistent with the financial statements.

Avnish Savjani, Senior Statutory Auditor
for and on behalf of Buzzacott LLP, Statutory Auditor
12 New Fetter Lane
London
EC4A 1AG

3 September 2010

Statement of financial activities Year to 31 March 2010

	Notes	Unrestricted funds £	Restricted funds £	Total 2010 £	Total 2009 £
Income and expenditure					
Incoming resources					
Incoming resources from generated funds					
. Voluntary income	1	—	187,500	187,500	15,000
. Interest receivable	2	9,720	2,430	12,150	28,542
Incoming resources from charitable activities					
. Management, development and promotion of clinical audit	3	2,049,315	10,351,193	12,400,508	11,186,138
Other income					
. Miscellaneous income	1	676	—	676	500
Total incoming resources		2,059,711	10,541,123	12,600,834	11,230,180
Resources expended					
Charitable activities					
. Management, development and promotion of clinical audit	4	1,577,677	10,267,112	11,844,789	7,426,181
Governance costs	6	37,565	3,620	41,185	31,365
Total resources expended		1,615,242	10,270,732	11,885,974	7,457,546
Net income for the period/ movement in funds	7	444,469	270,391	714,860	3,772,634
Balances brought forward at 1 April 2009		506,745	3,265,889	3,772,634	—
Balances carried forward at 31 March 2010		951,214	3,536,280	4,487,494	3,772,634

All gains and losses arising in the period have been included in the statement of financial activities and relate to continuing operations.

The comparative figures relate to the period from incorporation, 11 February 2008, to 31 March 2009.

Balance sheet 31 March 2010

	Notes	2010 £	2010 £	2009 £	2009 £
Fixed assets					
Tangible fixed assets	11		19,846		14,785
Current assets					
Debtors	12	3,030,134		830,837	
Cash at bank and in hand		6,183,178		6,800,826	
		9,213,312		7,631,663	
Creditors: amounts falling due within one year	13	4,745,664		3,873,814	
Net current assets			4,467,648		3,757,849
Total assets less current liabilities			4,487,494		3,772,634
Total net assets			4,487,494		3,772,634
Represented by:					
Funds and reserves					
Income funds:					
Restricted funds	14		3,536,280		3,265,889
Unrestricted funds					
. General fund		344,851		320,473	
. Tangible fixed assets fund	15	19,846		14,785	
. Designated funds	16	586,517		171,487	
			951,214		506,745
			4,487,494		3,772,634

Approved by the trustees
and signed on their behalf by:

P Lelliott

Trustee

Approved on: 1 September 2010

Cash flow statement Year to 31 March 2010

	Notes	2010 £	2009 £
Cash (outflow) inflow from operating activities	A	(617,178)	6,790,108
Returns on investments and servicing of finance	B	12,150	27,186
Capital expenditure and financing investments	C	(12,620)	(16,468)
(Decrease) increase in cash		(617,648)	6,800,826

Notes to the cash flow statement for the year to 31 March 2010

A Adjustment of net incoming resources to net cash (outflow) inflow from operating activities

	2010 £	2009 £
Net incoming resources	714,860	3,772,634
Depreciation charge	7,559	1,683
Interest receivable	(12,150)	(28,542)
Interest payable	—	1,356
Increase in debtors	(2,199,297)	(830,837)
Increase in creditors	871,850	3,873,814
Net cash (outflow) inflow from operating activities	(617,178)	6,790,108

B Gross cash flows

	2010 £	2009 £
Returns on investments and servicing of finance		
Interest received	12,150	28,542
Interest paid	—	(1,356)
	12,150	27,186

C Capital expenditure and financial investment

	2010 £	2009 £
Payments to acquire tangible fixed assets	(12,620)	(16,638)

Cash flow statement Year to 31 March 2010

Analysis of changes in net funds	At 1 April 2009 £	Cash flows £	At 31 March 2010 £
Cash at bank and in hand	6,800,826	(617,648)	6,183,178

Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with the requirements of the Companies Act 2006. The principles set out in applicable United Kingdom accounting standards (United Kingdom Generally Accepted Accounting Practice) and those contained within the Statement of Recommended Practice “Accounting and Reporting by Charities” (SORP 2005) have been followed in these financial statements.

Incoming resources

Incoming resources are recognised net of VAT in the period in which the charity is entitled to receipt and the amount can be measured with reasonable certainty. Income is deferred only when the charity has to fulfil conditions before becoming entitled to it or where the donor or funder has specified that the income is to be expended in a future accounting period.

Funding from government and other agencies have been included as income from charitable activities where these amount to either a contract for services or the charity has acted as agents. However where the money is given in response to an appeal or with greater freedom of use, for example monies for core funding, then this has been treated as a donation.

Resources expended and the basis of apportioning costs

Expenditure is included in the statement of financial activities when incurred and excludes attributable VAT where it can be recovered.

Resources expended comprise the following:

- a. The costs of activities in furtherance of the charity’s objects comprise expenditure on the charity’s primary charitable purposes as described in the trustees’ report. Such costs include:
 - ◆ National Clinical Audit and Patient Outcome Programme: amounts expended on the commissioning of national clinical audits.
 - ◆ NCAAG: expenditure relating to the National Clinical Audit Advisory Group (NCAAG) which devises the criteria to select, appraise, approve and monitor the clinical audit contracts.
 - ◆ National Joint Registry: expenditure relating to the management of the contract for the registry.

Resources expended and the basis of apportioning costs (continued)

- ◆ Reinvigoration of audit and events:
 - ◇ Reinvigoration: expenditure relating to the promotion and advancement of clinical audits as a means of improving the provision of healthcare.
 - ◇ Events: the hosting of local and national events for the audit practitioners, including seminars and conferences for local audit specialists.
- b. Support costs represent indirect charitable expenditure. In order to carry out the primary purposes of the charity it is necessary to provide support in the form of personnel development, financial procedures, provision of office services and equipment and a suitable working environment. Such costs are allocated across the activities of the charity based on an estimate of staff time.
- c. Governance costs are the costs of governance arrangements which relate to the general running of the charity and include audit fees, any legal advice for trustees and costs associated with constitutional and statutory requirements e.g. the cost of trustees meetings and preparing statutory financial statements.

Tangible fixed assets

All assets costing more than £500 and with an expected useful life exceeding one year are capitalised.

Depreciation is provided at the following annual rates in order to write each asset off over its estimated useful life:

- ◆ Computer and similar equipment 33% per annum based on cost
- ◆ Furniture and general office equipment 20% per annum based on cost

Fund accounting

Restricted funds comprise monies whose use is restricted to, a specific purpose, or is subject to donor imposed conditions.

Designated funds comprise monies set aside out of unrestricted general funds for specific future purposes or projects.

The tangible fixed assets fund comprises the net book value of charity's tangible fixed assets, the existence of which is fundamental to the charity being able to perform its charitable work and thereby achieve its charitable objectives. The value represented by such assets should not be regarded, therefore, as realisable.

Fund accounting (continued)

General unrestricted funds represent those monies which are freely available for application towards achieving any charitable purpose that falls within the charity's charitable objects.

Leased assets

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged on a straight-line basis over the lease term.

Pension costs

a) NHS scheme:

It is not possible for HQIP to identify its share of the underlying scheme liabilities in relation to the NHS final salary pension scheme, consequently the scheme is accounted for as a defined contribution scheme and the cost of the scheme is equal to the contributions payable to the scheme for the accounting period. Those employers contributing under Direction status have their pension cost contributions charged to operating expenses as and when they become due.

b) Defined contribution scheme:

The cost of the scheme is equal to the contributions payable to the scheme for the accounting period.

Notes to the accounts 31 March 2010

1 Voluntary income

	Unrestricted funds £	Restricted funds £	Total 2010 £	Total 2009 £
The Health Foundation Grant	—	187,500	187,500	15,000
Miscellaneous income	676	—	676	500
	—	187,500	188,176	15,500

2 Interest receivable

	Unrestricted funds £	Restricted funds £	Total 2010 £	Total 2009 £
Bank interest receivable	9,720	2,430	12,150	28,542

3 Incoming resources from charitable activities

	Unrestricted funds £	Restricted funds £	Total 2010 £	Total 2009 £
Income from contracts				
Department of Health:				
. Management support fee	776,000	—	776,000	802,443
. NCAPOP audits	—	6,821,069	6,821,069	5,402,000
. NCAPOP Scottish extensions	—	24,180	24,180	—
. Transition costs	—	—	—	253,500
. NCAAG	—	44,581	44,581	34,384
. Reinvigoration of Clinical Audit	1,193,315	—	1,193,315	400,000
. Events	80,000	—	80,000	143,000
. NJR levy income	—	2,499,110	2,499,110	2,683,204
. Registers	—	962,253	962,253	—
. Transition and prior year levy transferred	—	—	—	1,467,607
	2,049,315	10,351,193	12,400,508	11,186,138

4 Charitable activities

	Unrestricted funds £	Restricted funds £	Total 2010 £	Total 2009 £
Management, development and promotion of clinical audit				
National Clinical Audit and Patient Outcomes Programme (NCAPOP)				
. NCAPOP audits	—	6,715,150	6,715,150	4,629,438
. NCAPOP Scottish extensions	—	24,180	24,180	—
. Staff costs	359,294	—	359,294	196,208
. Transition costs	—	—	—	252,839
. Support costs	360,098	—	360,098	269,315
	<u>719,392</u>	<u>6,739,330</u>	<u>7,458,722</u>	<u>5,347,800</u>
Registers	—	962,253	962,253	—
National Clinical Audit Advisory Group				
. Members expenses and meeting costs	—	35,040	35,040	34,384
. Staff costs	—	9,033	9,033	—
	<u>—</u>	<u>44,073</u>	<u>44,073</u>	<u>34,384</u>
National Joint Registry (NJR)				
. Outsourced management of the Registry	—	1,588,399	1,588,399	1,460,329
. Development costs per strategic plan 09-11	—	577,297	577,297	—
. Staff costs	—	81,185	81,185	78,326
. Consultancy fees	—	—	—	66,500
. Support costs	—	144,039	144,039	67,329
	<u>—</u>	<u>2,390,921</u>	<u>2,390,921</u>	<u>1,672,484</u>
Reinvigoration of Clinical Audit				
. Product development	271,124	—	271,124	36,072
. Education and training	27,940	—	27,940	25,500
. Regional and multi-site audits	59,433	—	59,433	—
. Evaluation of the effectiveness of clinical audit	50,859	—	50,859	—
. Regional and thematic networks	22,616	—	22,616	—
. Support to non-NCAPOP audit teams	18,300	—	18,300	18,622
. Other direct costs including regional events	35,746	—	35,746	—
. Staff costs	97,688	—	97,688	93,525
. Support costs	180,049	—	180,049	89,772
	<u>763,755</u>	<u>—</u>	<u>763,755</u>	<u>263,491</u>
Events for clinical audit practitioners				
. Event costs	51,654	—	51,654	55,579
. Staff costs	6,866	—	6,866	30,000
. Support costs	36,010	—	36,010	22,443
	<u>94,530</u>	<u>—</u>	<u>94,530</u>	<u>108,022</u>
The Health Foundation project				
. Staff costs	—	120,565	120,565	—
. travel and other direct costs	—	9,970	9,970	—
	<u>—</u>	<u>130,535</u>	<u>130,535</u>	<u>—</u>
	<u>1,577,677</u>	<u>10,267,112</u>	<u>11,844,789</u>	<u>7,426,181</u>

5 Support costs

	NCAPOP £	Reinvigorat -ion £	Events £	National Joint Registry £	Total 2010 £	Total 2009 £
Staff costs	142,587	71,294	14,259	57,035	285,175	74,560
Staff training	947	474	95	379	1,895	706
Staff recruitment	12,918	6,459	1,292	5,167	25,836	23,932
Advertising and publicity	7,170	3,585	717	2,868	14,340	13,540
Financing and bank charges	492	246	49	197	984	2,355
Communications resources	7,566	3,783	757	3,026	15,132	4,421
Premises costs (rent and facilities charges)	86,649	43,324	8,665	34,659	173,297	192,589
Computer equipment and software	33,664	16,832	3,366	13,466	67,328	7,974
IT support	16,465	8,232	1,646	6,586	32,929	24,728
Printing and stationery	11,695	5,847	1,169	4,678	23,389	26,165
Postage	1,654	826	165	662	3,307	2,748
Telephone	1,870	935	187	748	3,740	1,376
Other accommodation costs and room hire	3,189	1,595	319	1,276	6,379	5,239
Travel, subsistence and accommodation	4,586	2,293	459	1,835	9,173	14,917
Catering	673	337	67	269	1,346	4,954
Subscriptions	757	379	76	303	1,515	1,343
Communications	11,758	5,879	1,176	4,703	23,516	37,940
Other meeting and premises costs	5,483	2,742	548	2,193	10,966	6,815
Insurance	5,609	2,804	561	2,243	11,217	874
Miscellaneous expenses	586	293	59	234	1,172	—
Depreciation	3,780	1,890	378	1,512	7,560	1,683
	360,098	180,049	36,010	144,039	720,196	448,859

Support costs have been allocated on the basis of staff time expended in each area.

6 Governance costs

	Unrestricted funds £	Restricted funds £	Total 2010 £	Total 2009 £
Audit fees	11,380	3,620	15,000	17,000
Legal and professional fees	20,989	—	20,989	13,372
Trustee expenses	—	—	—	993
Trustee meeting expenses	120	—	120	—
Annual general meeting	2,696	—	2,696	—
Annual report	2,380	—	2,380	—
	37,565	3,620	41,185	31,365

7 Net movement in funds

This is stated after charging:

	Unrestricted funds £	Restricted funds £	Total 2010 £	Total 2009 £
Staff costs (note 9)	691,987	267,819	959,806	472,619
Auditors' remuneration				
. Statutory audit services				
.. Current year	10,380	3,620	14,000	17,000
.. Prior year under provision	1,000	—	1,000	—
. Other services	1,438	—	1,438	67,008*
Depreciation	7,559	—	7,559	1,683
Operating lease rentals	8,371	—	8,371	7,974

* In the prior period the auditors were remunerated fees relating to the set-up costs of the charity.

8 Employees and staff costs

Staff costs during the period were as follows:

	2010 £	2009 £
Wages and salaries	630,542	251,114
Social security costs	64,744	28,287
Pension costs (Scottish Equitable)	23,984	11,848
Pension costs (NHS)	13,356	4,157
	732,626	295,406
Pensions admin fees and income protection insurance	2,320	2,905
Cost of secondments	149,464	137,209
Cost of agency staff	9,180	34,174
Consultancy fees	66,216	2,925
	959,806	472,619

Staff costs have been allocated as follows:

	2010 £	2009 £
National Clinical Audit and Patient Outcomes Programme	359,294	196,208
National Clinical Audit Advisory Group	9,033	—
National Joint Registry	81,185	78,326
Reinvigoration of Clinical Audit	97,688	93,525
Events for clinical audit practitioners	6,866	30,000
The Health Foundation Project	120,565	—
Support costs	285,175	74,560
	959,806	472,619

8 Employees and staff costs (continued)

The average number of employees/seconded during the period and the actual numbers at 31 March 2010, calculated on a full time equivalent basis, analysed by function, was as follows:

	2010 Average Number	Actual number at 31 March 2010	2009 Average Number	Actual number at 31 March 2009
Charitable activities				
. NCAPOP	3.4	3	0.4	3
. NJR and National Development Programme	4.0	4	0.4	2
. Reinivigation of Clinical Audit (including Health Foundation Project, and events)	4.5	7	0.8	2
. Support	2.2	3	0.8	3
. Management and administration	3.0	3	0.7	3
	17.1	20	3.1	13

There were 2 employees who earned £60,000 per annum or more (2009 – none) (including taxable benefits but excluding employer pension contributions) during the period. Both employees earned between £70,000 and £80,000 including taxable benefits. HQIP made pension contributions to defined contribution pension schemes in respect of these two employees.

9 Trustees' remuneration

None of the trustees received any remuneration in respect of their services during the period (2009: £nil).

During the year no trustee was reimbursed for out of pocket expenses (2009: £222 reimbursed to one trustee for travelling expenses).

The charity has purchased insurance to protect the charity from any loss arising from the neglect or defaults of its trustees, employees and agents and to indemnify the trustees or other officers against the consequences of any neglect or default on their part. The insurance premium paid by the charity during the period totalled £7,350 (2009: £7,350) and provides cover of up to a maximum of £1 million (any one claim or the aggregate during one period of insurance – being 12 months).

10 Taxation

HQIP is a registered charity and therefore is not liable to income tax or corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

11 Tangible fixed assets

	Fixtures, fittings & equipment £
Cost	
At 1 April 2009	16,468
Additions	12,620
At 31 March 2010	<u>29,088</u>
Depreciation	
At 1 April 2009	1,683
Charge for year	7,559
At 31 March 2010	<u>9,242</u>
Net book values	
At 31 March 2010	<u>19,846</u>
At 31 March 2009	<u>14,785</u>

12 Debtors

	2010 £	2009 £
Trade debtors	2,792,829	252,616
VAT recoverable	—	173,691
Prepayments and other debtors	79,548	128,067
Accrued income	157,757	276,463
	<u>3,030,134</u>	<u>830,837</u>

13 Creditors: amounts falling due within one year

	2010 £	2009 £
Trade creditors	2,946,304	1,463,462
Other creditors	31,183	93,325
VAT payable	104,137	—
Accruals	46,040	561,470
Deferred income	1,618,000	1,755,557
	<u>4,745,664</u>	<u>3,873,814</u>

14 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of grants held on trust to be applied for specific purposes:

	At 1 April 2009 £	Incoming resources £	Expenditure, gains, losses and transfers £	At 31 March 2010 £
NCAPOP	772,562	6,821,069	6,715,150	878,481
NCAPOP Scottish Extensions	—	24,180	24,180	—
NCAAG	—	44,581	44,073	508
National Joint Registry Registers	2,478,327	2,501,540	2,394,541	2,585,326
The Health Foundation grant	15,000	187,500	130,535	71,965
	3,265,889	10,541,123	10,270,732	3,536,280

The specific purposes for which the funds are to be applied are as follows:

- ◆ NCAPOP – National Clinical Audit and Patient Outcomes Programme
Management of the National Clinical Audit and Patient Outcomes Programme (NCAPOP), servicing existing contracts and commissioning new audits according to priorities set by the National Clinical Audit Advisory Group (NCAAG). Quality assurance of audits and scoping studies within the Programme thereby facilitating the achievement of identifiable improvements for patients.
- ◆ NCAAG – National Clinical Audit Advisory Group
Fees and expenses (including venue and committee administration costs) incurred by members of the National Clinical Audit Advisory Group whose function is to make decisions about the strategic direction of clinical audit in England.
- ◆ NJR - National Joint Registry
To fund work to ensure that patients obtain the best clinical care during and following their joint replacement operation. To provide patients, clinicians, healthcare purchasers, commissioners, regulators and implant suppliers with evidence as to which are the best performing implants, ensuring that NHS and other healthcare resources are best used. The fund is represented by a separate bank account and the income includes the interest accrued on this account.
- ◆ Registers – HQIP managed grants to eight regional Registers and one national Register on behalf of Department of Health. The Registers funded are listed at Annex 2 to the Trustees' Report (page 15). The funding was for one year only.
- ◆ The Health Foundation grant
A project to facilitate the implementation of quality improvements arising from audit or other data mechanism, and dissemination of results to local clinicians.

15 Tangible fixed assets fund

	At 1 April 2009 £	Additions £	Depreciation £	At 31 March 2010 £
Fixtures, fittings and equipment	14,785	12,620	7,559	19,846

The tangible fixed assets fund represents the net book value of the charity's tangible fixed assets.

16 Designated funds

The income fund of the charity includes the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	At 1 April 2009 £	New designations £	Utilised/ released £	At 31 March 2010 £
Reinvigoration of clinical audit	136,509	1,193,315	763,755	566,069
Events	34,978	80,000	94,530	20,448
	171,487	1,273,315	858,285	586,517

The above funds have been set aside for reinvigoration of clinical audit, training and product development, and the promotion of audit through local and national events.

17 Analysis of net assets between funds

	General fund £	Tangible fixed assets fund £	Designated funds £	Restricted funds £	Total 2010 £
Fund balances at 31 March 2010 are represented by:					
Tangible fixed assets	—	19,846	—	—	19,846
Current assets	412,068	—	739,608	8,061,636	9,213,312
Creditors: amounts falling due within one year	(67,217)	—	(153,091)	(4,525,356)	(4,745,664)
Total net assets	344,851	19,846	586,517	3,536,280	4,487,494

18 Contractual commitments

At 31 March 2010 the charity had no commitments in respect of contract payments approved for national clinical audits and which had not been accrued due to necessary milestones not being achieved by the providers at the period end.

	2010 £	2009 £
Payable within one year	—	138,357

19 Leasing commitments

Operating leases

At 31 March 2010 the charity had annual commitments under non-cancellable operating leases as follows:

	Land and buildings £	Other £	Total £
Operating leases which expire:			
Within one year	135,000	8,371	143,371

20 Pension commitments

HQIP operates a money purchase pension scheme for most employees however because of TUPE obligations for 2 staff HQIP has achieved Direction status and as such contributes to the NHS pension scheme for these employees.

The NHS Pension Scheme is an unfunded, defined benefit scheme that covers NHS employers, general practices and other bodies, allowed under the direction of Secretary of State, in England and Wales. As a consequence it is not possible for HQIP to identify its share of the underlying scheme liabilities. The scheme is accounted for as a defined contribution scheme and the cost of the scheme is equal to the contributions payable to the scheme for the accounting period.

Employers contributing under Direction status have their pension cost contributions charged to operating expenses as and when they become due. Employer contribution rates are reviewed every four years (previously five years) following an actuarial investigation carried out by the scheme actuary. On advice from the actuary the contribution rate may be varied from time to time to reflect changes in the scheme's liabilities. At the last actuarial investigation on which contribution rates were based (31 March 2004) employer contribution rates were set at 14% of pensionable pay.

A copy of the actuarial investigation and latest resource accounts can be viewed on the NHS Business Services Authority website <http://www.nhsbsa.nhs.uk/Pensions/Valuation.aspx>

Total pension costs in the period were £37,340 (2009: £16,005) and £4,929 (2009: £5,739) were payable at 31 March 2010.

21 Related party transactions

HQIP has provided funding to The Royal College of Psychiatrists (the College) relating to national clinical audit projects, amounting to £742,814 with £247,590 payable at the period end. Dr P Lelliott, who is the Chairman of HQIP is also a Member of the College, the Director of the College Centre for Quality Improvement and a co-opted member of the Council. HQIP has a clear policy and procedure to manage conflicts of interest by its trustees/directors. Dr Lelliott took no part in the decision-making process through which the grants were awarded.

HQIP has provided funding to the Royal College of Physicians (the RCP) relating to national clinical audit projects amounting to £1,365,183 with £352,130 payable at the period end. Dr J Potter, who is trustee/director of HQIP is also a member of the RCP's Clinical Effectiveness and Evaluation Unit and Chairman of the RCP Clinical Effectiveness forum. Dr Potter took no part in the decision making process through which the contracts were awarded.

22 Liability of members

The charity is constituted as a company limited by guarantee. In the event of the charity being wound up members are required to contribute an amount not exceeding £10.