

## **C3 Collaborating for Health**

### **Annual Report and Financial Statements**

31 December 2022

Company Limited by Guarantee  
Registration Number  
06941278 (England and Wales)

Charity Registration Number  
1135930

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## Reference and administrative information

<b>Trustees</b>	Ms Zoe Bedford Ms Sally Gilding Mr John Grumitt Mr Mark Wakefield Professor Tracey Koehlmoos Dr Harpreet Sood (Resigned 8 May 2023) Mrs Caroline Stanger
<b>Chief Executive and Company Secretary</b>	Ms Christine Hancock
<b>Registered office</b>	SBC House Restmor Way Surrey SM6 7AH
Website	<a href="http://www.c3health.org">www.c3health.org</a>
Twitter	Twitter: @c3health
<b>Company registration number</b>	06941278 (England and Wales)
<b>Charity registration number</b>	1135930
<b>Bankers</b>	HSBC Bank plc Oxford Circus Commercial Centre 196 Oxford Street London W1D 1NT

## Trustees' report 31 December 2022

The trustees present their report together with the financial statements of C3 Collaborating for Health for the year to 31 December 2022.

This report serves as the report of the directors for the purposes of company legislation.

The financial statements have been prepared in accordance with the accounting policies set out on pages 17 and 18 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 applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

### GOVERNANCE, STRUCTURE AND MANAGEMENT

#### Constitution

C3 Collaborating for Health ('C3') is a company limited by guarantee not having share capital (Company Registration No. 06941278). The company registered as a charity on 13 May 2010 (Charity Registration No. 1135930). The charitable company's memorandum and articles of association are its primary governing documents.

#### Members' liability

The liability of members in the event of winding up is limited to £10 per member.

#### Trustees

The following trustees were in office at 31 December 2022 and served throughout the year, except where shown:

Trustee	
Ms Zoe Bedford	
Ms Sally Gilding	
Mr John Grumitt	
Mark Wakefield	
Professor Tracey Koehlmoos	
Dr Harpreet Sood	Resigned 8 May 2023
Mrs Caroline Stanger	

The trustees of the charity are also directors for the purposes of company legislation.

Membership of the board is kept continually under review. Any new trustees are appointed to contribute particular knowledge, experience, expertise or perspective to that which is already available to the board.

The trustees may attend any courses which they feel are relevant to the development of their role and to keep up to date on any changes in legislation.

## GOVERNANCE, STRUCTURE AND MANAGEMENT (continued)

### Statement of trustees' responsibilities

The trustees (who are also directors of C3 Collaborating for Health 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 charitable company and of the income and expenditure of the charitable company 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 Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable to the United Kingdom and Republic of Ireland (FRS 102);
- ♦ 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 charitable company will continue in operation.

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

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.

### Organisation

The trustees meet to discuss and review the organisation and structure of the charitable company. The day-to-day organisation of the charity is the responsibility of the Chief Executive and this is supported by three meetings per annum, with at least one trustee in attendance. In addition, information about the activities and research undertaken by the charity is disseminated in newsletters and on the charity's website.

## GOVERNANCE, STRUCTURE AND MANAGEMENT (continued)

### Key management personnel

The trustees consider that the board of trustees and Chief Executive comprise the key management personnel in charge of directing and controlling, running and operating the charity on a day-to-day basis. The trustees give their time freely and no trustee received remuneration in the year. The pay of the Chief Executive is reviewed annually by the trustees.

### Risk management

The trustees have assessed the major risks to which the charity is exposed, in particular those relating to the specific operational areas of the charity, and its finances. The trustees believe that by monitoring reserves levels, by ensuring controls exist over key financial systems, and by examining the operational and business risks faced by the charitable company, they have established effective systems to mitigate those risks. Major risks are formally considered by the trustees during Board meetings and preventative action is undertaken when required.

## OBJECTIVES AND ACTIVITIES

### Principal aims and objectives

**C3's vision** is for a world in which the four major chronic non-communicable diseases (NCDs) - cardiovascular disease, diabetes, many cancers and chronic lung disease - are prevented or delayed through healthier living.

**C3's mission** is to foster partnerships and build collaboration between different people and organisations that, between them, can overcome the many barriers to stopping smoking, eating well (including tackling the harmful use of alcohol), and being physically active.

### To this end:

- ◆ C3 works with **health professionals** – particularly nurses – to enhance knowledge and use evidence to change attitudes and promote health and wellbeing for themselves, their patients and their communities.
- ◆ C3 works with people in **local communities** to promote health and wellbeing.
- ◆ C3 works with **businesses** to help develop their core activities and products in ways that encourage healthier behaviour.
- ◆ C3 helps to develop fresh approaches to promoting **health in the workplace**.

## OBJECTIVES AND ACTIVITIES (continued)

### Principal aims and objectives (continued)

**Events** are a central means by which C3 builds partnerships. These meetings bring together policymakers, businesses, government, teachers, health experts, young professionals, academics and others to **share ideas, assess the evidence, develop policies** and **catalyse action** to improve public health. C3 believes that only by working together can we make it easier for people to be healthy.

**C3's web presence** is also important in spreading messages about health. C3's website ([www.c3health.org](http://www.c3health.org)) is a repository for information about C3 as an organisation and updates about C3's activities. It includes regular 'news alerts' – short summaries (two to three a week) of major news stories from around the world about NCD prevention. This provides information that can be used by professionals and others.

C3 is on **Twitter** (@c3health), and regularly posts relevant and interesting information about NCDs; C3's Twitter following has grown substantially over the last few years.

## ACHIEVEMENTS AND PERFORMANCE

### *A year of consolidation*

2022 saw the pandemic continue to impact the work of C3 as it was still challenging to engage with those we most want to reach.

While we enjoyed our office at the Royal College of Physicians in London's Regents Park and were able to meet as a team, more remote working meant it felt an unnecessary expense and the networking with other organisations was also affected, so the year ended with us packing up - but excited to join Impact Hub, an attractive workspace at King's Cross.

The ASPIRE project has been a very significant part of our year's work, working closely with French partners to share approaches to tackling obesity and unemployment. We are pleased with the impact our work has had benefiting many disadvantaged people.

C3 has continued to work in preventing chronic illness by working with health professionals, and especially with nurses across the world.

### *Working with professionals*

The Burdett Trust for Nursing has continued its generous funding of our work with nurses while Viatris and Colgate Palmolive have supported projects, led by nurses, during 2022. These funders have been partners in our work to prevent ill health. C3's nursing team, led by Michaela Nuttall, has been joined by Lola Kehinde and Molly Agarwal.

## **ACHIEVEMENTS AND PERFORMANCE (continued)**

### ***Nurses for Healthier Communities***

This three-year project aims to connect nurses with each other and their communities to help community members better understand their health risks and promote health and wellbeing. C3 has taken a creative and flexible approach and managed to engage nurses via multiple and quite different methods. At the outset, C3 would not have imagined that cooking classes, borne out of a local food bank initiative in response to the COVID-19 pandemic, would attract nurses into a project about their wellbeing – within their community. Despite the challenges, the key theme to emerge from the project activities to date is the passion shared by black and ethnic minority nurses to improve the lives of their community – reaffirming the real need for this project.

### ***Winning Hearts and Minds***

In November 2021, Burdett Trust for Nursing announced a new funding strategy focusing on NCDs. The first programme focused on cardiovascular disease and in August, C3 was awarded a grant to support nurses to promote smoking cessation in mental health in-patient settings to reduce the burden of cardiovascular disease. Smoking among people with a mental health condition is a lot higher than in the general population. 40.5% instead of 14.9% putting them at much greater risk of developing heart disease. C3's project aims to make it easier for nurses help their patients, and themselves, stop smoking, by raising knowledge and awareness levels of nurses around smoking and cardiovascular disease.

### ***Queen's Nursing Institute, Scotland***

C3 and the Queens Nursing Institute of Scotland partnered to bring expert community nurses and the community engagement team at C3 to work with residents of several disadvantaged communities in Scotland to help improve the health of their environments and to help the Queen's Nurses better understand the challenges faced in the poorest areas of Scotland.

We believe this is the first project of its kind bridging the gap between nurses and their patients' health using prevention focused strategies to improve environments outside of 'clinic walls' that are centred around the realities of healthy and active living in distressed communities. The findings of this work have implications for the importance of training nurses in social determinants of health, the role of the built environment and health, and for nurses in leadership positions provides a way in which they can strengthen their footprint in community settings to have the most impact.

### ***Working with business***

C3 works as a neutral partner to aid businesses who want to improve health and wellbeing. We assist in developing multi-sector partnerships, managing dynamic events, evaluating health activities, and undertaking research to inform strategic priorities and corporate social responsibility.



## **ACHIEVEMENTS AND PERFORMANCE (continued)**

### ***Pfizer and Viatris***

#### *Prevention in Action*

C3 has engaged with local communities and healthcare professionals in three countries: England, France and Ireland. C3's community engagement strategy CHESSE® has underpinned our project activity in all three countries. By providing a new lens for communities to scrutinise their local environments, community members have acquired new insights with respect to the environmental factors that influence their behaviour, which has informed their ideas for change. A toolkit has been produced, informed by the insights of healthcare professionals, to provide ongoing support to them, to support and promote healthy behaviours with their patients.

#### *Share the Pressure*

This project featured the use of a motivating cardiovascular risk concept 'Heart Age', shown to be effective in motivating risk factor reduction. C3 trained 1,148 health professionals across 37 countries. Follow up showed increase in self-rated knowledge and strong likelihood of using information learned. Heart Age users found the personalized report and test results to be very motivating.

#### *Nursing You in Spain*

NURSING YOU a mobile enabled website tool, developed in the UK covers all elements of health and wellbeing for nurses (including obesity & mental health) and approaches wellbeing from the nurses' point of view, i.e., it doesn't talk about the negatives of being overweight or poor mental health as the start point, but rather talks about how nurses can be supported to re-energise and feel their best and provide links to the right support that they personally need. Following consultation with key Spanish nurse leaders, the tool has been translated into Spanish and tested with Spanish nurses – so that it meets the needs and concerns of nurses in Spain.

### ***Colgate Palmolive***

#### *Global nurse leaders*

During the second phase of this project, C3 conducted two global steering group meetings in Autumn 2022 of nurse leaders representing five of WHO's regions. The first meeting included a presentation by Dr Habib Benzian from New York University (NYU) School of Dentistry and the second meeting took the form of a roundtable discussion involving short presentations by attendees on the current state of oral health and nursing in their respective countries and future policy recommendations and suggestions.

## **ACHIEVEMENTS AND PERFORMANCE (continued)**

### ***Oral Health in Africa***

C3 was approached by Colgate's Africa staff to develop training programmes for practising nurses in three African countries. C3 formed a partnership with the Commonwealth Nurses and Midwives Federation and the World Continuing Education Alliance to conduct a project on oral health for nurses and midwives. This project includes a short survey and the development of a CPD module on oral health for nurses and midwives. The initial target countries are Kenya, South Africa and Tanzania.

### ***Working with Communities***

C3 uses an innovative mobile tool (CHESS®) to equip local residents to collect evidence about their communities' strengths and the barriers they face every day when making choices about diet, activity and healthy living.

### ***ASPIRE***

ASPIRE (Adding to Social capital and individual Potential In disadvantaged Regions) is a partnership of 16 organisations working across seven areas in southern England and northern France to give obese/overweight and/or unemployed people the tools they need to make healthier lifestyle choices and improve their employability. Significant community activity was led by community based staff. At the same time, C3 worked closely with French partner, Vivons en Forme, to produce useful resources:

- The ASPIRE practical guide supports organisations and employers address obesity and weight based stigma in the workplace. Providing case studies, facts and figures to provide insights into the impact of stigmatisation and how inclusivity benefits employers.
- The ASPIRE toolkit collection of leaflets, workshops, and more that supports communities and individuals make long-term behavioural changes. From a healthy cookbook, tips for buying better food for less, and practical ways to get moving everyday, C3 have adapted multiple resources on food, physical activity, sleep and wellbeing.

### ***Ashford, Kent***

Ashford Community Safety Partnership commissioned C3 to run the CHESS® project focusing on engaging with young people aged 16-25. They were interested to hear directly from young people how to make Ashford a place where young people can live healthily and feel safe. The intention is that the insights, ideas and actions resulting from CHESS in Ashford will contribute to reductions in violence and anti-social behaviour.

An Action Plan was created by young people in Ashford, Kent through taking part in two community engagement projects in 2021 and 2022. Our CHESS® work in Ashford took place in autumn 2021 in the Bockhanger ward area, and autumn 2022 in the Beaver ward area.

### **ACHIEVEMENTS AND PERFORMANCE (continued)**

The Action Plan brought together all the actionable ideas generated by participants, as well as their work to prioritise and refine ideas. The report was well received by Ashford staff and money was allocated to implement many of the ideas.

#### ***King's Lynn, Norfolk***

The CHESS community walks and insight sessions in King's Lynn have revealed that there are limited opportunities to connect with other parents, and a lack of activities for young children and babies. Action planning revealed popular ideas around group exercise and activity classes for parents and children, and group activities to develop healthy eating behaviours in young children. The insight provided by the CHESS® process in both communities is the beginning of a process of encouraging the parents of pre-school age children to consider how to bring about change in their communities, and ultimately make it easier for them and their families to live healthier lives.

#### ***Events, Publications, and Communications***

C3's Events, forced online in 2020 have continued in the same way in 2022. The advantages have been clear, engaging a larger and broader audience and making it easier to engage speakers. The disadvantage is that networking is harder, but still not impossible.

We had five further webinars in partnership with Society of Occupational Medicine.

C3 continued to run excellent International Seminars, with eight held during the year.

C3 staff gave significant presentations:

- Healthy City Design 2022 International Congress
- The@WorkPartnership Impact of non-communicable diseases on society and work
- DWELL: Innovative Psychoeducational Programme for People with Type 2 Diabetes

C3 appointed Paige Cowan-Hall as communications manager, initially focusing on ASPIRE.

C3's website is important in spreading messages about health promotion. The website ([www.c3health.org](http://www.c3health.org)) is a repository for information about C3 as an organisation and updates about C3's activities. It includes regular blogs about current and interesting events. This provides information that can be used by professionals and others, including video recordings of the webinars.

C3 produces regular electronic newsletters and is on Twitter (@c3health), and regularly posts relevant and interesting information about NCDs; C3's Twitter following has grown substantially over the last few years.

## **ACHIEVEMENTS AND PERFORMANCE (continued)**

### **Risk management**

The trustees have assessed the major risks to which the charity is exposed, in particular those relating to the specific operational areas of the charity, and its finances. 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 charitable company, they have established effective systems to mitigate those risks. Major risks are formally considered by the trustees during Board meetings and preventative action is undertaken when required.

### **PLANS FOR THE FUTURE**

Our plans for 2023 include:

- Completing the nursing projects
- Working with International Council of Nurses to expand the work on oral health
- Completing the ASPIRE project
- Pilot Train the Trainer model for CHES®
- Respond to the Burdett Trust focus on NCD grants

## **FINANCIAL REVIEW**

### **Financial report for the period**

For the year ended 31 December 2022, C3 had total income of £679,655 (2021: £677,384) and total expenditure of £651,536 (2021: £589,940), resulting in a net surplus for the year of £28,119 (2021: surplus of £87,444). The carried forward fund balance at 31 December 2022 amounted to a surplus balance of £79,425.

### **Reserves policy**

It is the charity's policy to hold reserves to ensure it can meet its operational and project financial liabilities for a period of at least three months, without obtaining additional funding. This policy enables the trustees, when necessary, to fund some projects where the specific project funding has not yet been received from the funder due to timing delays or other unforeseen issues. It is recognised that such funding is not the norm; however, if financial commitments have been made it is essential C3 can cover them if necessary.

The trustees ensure reserves are maintained at an adequate level by reviewing the charity management accounts and cashflow forecasts on a quarterly basis. Any shortfalls in reserves are recognised and dealt with as necessary at these trustee meetings.

**GOING CONCERN**

Going concern the financial statements have been prepared on a going concern basis. The trustees have closely monitored the charity's financial position since the year end and are satisfied that it will be able to meet its obligations over the next 12 months as they fall due. Moreover, the trustees are satisfied that there are no identified uncertainties relating to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. Hence, the financial statements do not include the adjustments that would result if the charity was unable to continue as a going concern.

By order of the trustees:



Chair of Trustees

4<sup>th</sup> July 2023

Date:

Ms Sally Gilding

**Independent examiner's report to the trustees of C3 Collaborating for Health**

I report to the charity trustees on my examination of the financial statements of C3 Collaborating for Health for the year ended 31 December 2022, which are set out on pages 14 to 23.

**Responsibilities and basis of report**

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

Having satisfied myself that the financial statements of the charitable 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 financial statements 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**

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with my examination giving me cause to believe:

- ◆ accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
- ◆ the financial statements do not accord with those records; or
- ◆ the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- ◆ the financial statements have not been prepared in accordance with the methods and principles of the for "Accounting and Reporting by Charities: the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)."

**Independent examiner's report 31 December 2022**

**Independent examiner's statement** (continued)

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.

*Buzzacott LLP*

Katharine Patel ACA  
Buzzacott LLP  
Chartered Accountants  
130 Wood Street  
London  
EC2V 6DL

*7 September 2023*

# Statement of financial activities Year to 31 December 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
<b>Income and expenditure</b>					
<b>Income from:</b>					
Charitable activities	1	184,784	494,859	<b>679,643</b>	677,368
Investment income		12	—	<b>12</b>	16
<b>Total income</b>		<b>184,796</b>	<b>494,859</b>	<b>679,655</b>	677,384
<b>Expenditure on:</b>					
Charitable activities	2	156,677	494,859	<b>651,536</b>	589,940
<b>Total expenditure</b>		<b>156,677</b>	<b>494,859</b>	<b>651,536</b>	589,940
<b>Net income for the year / net movement in funds</b>					
		28,119	—	<b>28,119</b>	87,444
<b>Fund balances brought forward at 1 January 2022</b>					
		51,306	—	<b>51,306</b>	(36,138)
<b>Fund balances carried forward at 31 December 2022</b>					
		<b>79,425</b>	<b>—</b>	<b>79,425</b>	51,306

All of the charity's activities derived from continuing operations during the above two financial periods.



# Statement of financial activities Year to 31 December 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £
<b>Income and expenditure</b>				
<b>Income from:</b>				
Charitable activities	1	289,574	387,794	<b>677,368</b>
Investment income		16	—	<b>16</b>
<b>Total income</b>		<b>289,590</b>	<b>387,794</b>	<b>677,384</b>
<b>Expenditure on:</b>				
Charitable activities	2	202,146	387,794	<b>589,940</b>
<b>Total expenditure</b>		<b>202,146</b>	<b>387,794</b>	<b>589,940</b>
<b>Net income (expenditure) for the year / net movement in funds</b>				
		87,444	—	<b>87,444</b>
<b>Fund balances brought forward at 1 January 2021</b>				
		(36,138)	—	<b>(36,138)</b>
<b>Fund balances carried forward at 31 December 2021</b>				
		<b>51,306</b>	<b>—</b>	<b>51,306</b>

All of the charity's activities derived from continuing operations during the above two financial periods

## Balance sheet 31 December 2022

	Notes	2022 £	2021 £
<b>Current assets</b>			
Debtors	6	342,627	198,325
Cash at bank and in hand		16,971	116,668
		<b>359,598</b>	314,993
<b>Creditors: amounts falling due within one year</b>	7	<b>(255,980)</b>	(230,168)
<b>Net current assets</b>		<b>103,618</b>	84,825
<b>Creditors: amounts falling due after one year</b>	8	<b>(24,193)</b>	(33,519)
<b>Total net assets</b>		<b>79,425</b>	51,306
<b>Represented by:</b>			
<b>Funds and reserves</b>			
<i>Income funds</i>			
Restricted funds	9	—	—
Unrestricted funds		79,425	51,306
		<b>79,425</b>	51,306

For the year ended 31 December 2022 the charitable company was entitled to exemption from audit under section 477 of the Companies Act ("the Act") relating to small companies.

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


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

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

Approved by the trustees of C3 Collaborating for Health, Company Registration Number 06941278 (England and Wales) and signed on their behalf by:

Chair of Trustees

Approved on:

 7<sup>th</sup> July 2023  
Ms Sally Gilding

**Basis of accounting**

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice for charities applying FRS 102, the Companies Act 2006 and UK Generally Accepted Accounting Practice. The charity is a Public Benefit Entity as defined by FRS 102.

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

The financial statements have been prepared on the historical cost convention. The principal accounting policies adopted are set out below.

**Going concern**

The financial statements have been prepared on a going concern basis. The trustees have closely monitored the charity's financial position since the year end and are satisfied that it will be able to meet its obligations over the next 12 months as they fall due. Moreover, the trustees are satisfied that there are no identified uncertainties relating to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. Hence, the financial statements do not include the adjustments that would result if the charity was unable to continue as a going concern.

**Critical accounting estimates and areas of judgement**

Preparation of the financial statements may require the trustees and management to make significant judgements and estimates. Other than the going concern judgements made above, there are no further areas of significant judgement or estimate.

**Cash flow statement**

The financial statements do not include a cash flow statement because the charity, as a small reporting entity, is exempt from the requirement to prepare such a statement under FRS 102.

**Income**

Income is recognised 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.

Income represents donations, grants, fees for services rendered and interest receivable. Grants subject to specific conditions are credited to relevant restricted funds.

## **Principal accounting policies 31 December 2022**

### **Expenditure**

Expenditure is included in the statement of financial activities when incurred and includes attributable VAT which cannot be recovered.

Expenditure comprises the following:

- a. Charitable expenditure comprises both direct and indirect overhead expenditure on the charity's primary charitable purposes.
- b. Governance costs comprise the costs associated with governance of the charity incurred in connection with the administration of the charity and compliance with institutional and statutory requirements. Included within this category are costs associated with the strategic as opposed to the day-to-day management of the charity's assets.

### **Fund accounting**

Unrestricted funds represent those monies which may be used towards meeting the charitable objectives of the charitable company at the discretion of the trustees.

The restricted funds are monies raised for, and their use restricted to, a specific purpose, or grants subject to donor-imposed conditions.

## Notes to the financial statements 31 December 2022

### 1 Income from charitable activities

<b>2022</b>	Unrestricted funds £	Restricted funds £	<b>Total 2022 £</b>
Working with Businesses	135,851	—	<b>135,851</b>
The Burdett Trust for Nursing (note 9) – Nurses for Healthier Communities	—	124,375	<b>124,375</b>
The Burdett Trust for Nursing (note 9) – Winning Hearts and Minds	—	49,330	<b>49,330</b>
The Burdett Trust for Nursing (note 9) – QNIS	—	39,862	<b>39,862</b>
Interreg (note 9) - ASPIRE	—	264,759	<b>264,759</b>
Core donations and other income	1,989	—	<b>1,989</b>
Community engagement	46,944	16,533	<b>63,477</b>
	<b>184,784</b>	<b>494,859</b>	<b>679,643</b>
<hr/>			
<b>2021</b>	Unrestricted funds £	Restricted funds £	<b>Total 2021 £</b>
Working with Businesses	238,603	—	238,603
The Burdett Trust for Nursing (note 9) – Covid	—	46,633	46,633
The Burdett Trust for Nursing (note 9) – Nursing Minds	—	9,407	9,407
The Burdett Trust for Nursing (note 9) – Healthier Nurses	—	24,875	24,875
The Burdett Trust for Nursing (note 9) – QNIS	—	28,438	28,438
Interreg (note 9) - ASPIRE	—	278,441	278,441
Core donations and other income	4,079	—	4,079
Community engagement	46,892	—	46,892
	<b>289,574</b>	<b>387,794</b>	<b>677,368</b>

### 2 Expenditure on charitable activities

<b>2022</b>	Unrestricted funds £	Restricted funds £	<b>Total 2022 £</b>
Direct project costs			
· The Burdett Trust for Nursing (note 9) – Nurses for Healthier Communities	—	53,035	<b>53,035</b>
· The Burdett Trust for Nursing (note 9) – Winning Hearts and Minds	—	10,440	<b>10,440</b>
· The Burdett Trust for Nursing (note 9) – QNIS	—	11,700	<b>11,700</b>
· Interreg (note 9) - ASPIRE	—	106,966	<b>106,966</b>
Other costs of core charitable activities, including support costs			
· Rent and rates	6,393	12,863	<b>19,256</b>
· Staff costs (note 4)	92,743	186,602	<b>279,345</b>
· Exchange gains	(7)	(14)	<b>(21)</b>
· Other project and overhead costs	56,279	110,714	<b>166,993</b>
· Governance and administration costs (note 3)	1,269	2,553	<b>3,822</b>
	<b>156,677</b>	<b>494,859</b>	<b>651,536</b>

## Notes to the financial statements 31 December 2022

### 2 Expenditure on charitable activities (continued)

2021	Unrestricted funds £	Restricted funds £	Total 2021 £
<i>Direct project costs</i>			
. The Burdett Trust for Nursing (note 9) – Nursing Minds	—	10,180	10,180
. The Burdett Trust for Nursing (note 9) – Covid	—	23,400	23,400
. The Burdett Trust for Nursing (note 9) – Healthier Nurses	—	4,480	4,480
. The Burdett Trust for Nursing (note 9) – QNIS	—	20,011	20,011
. Interreg (note 9) - ASPIRE	—	135,843	135,843
<i>Other costs of core charitable activities, including support costs</i>			
. Rent and rates	3,296	3,145	6,441
. Staff costs (note 4)	115,302	110,016	225,318
. Exchange losses	(1)	(1)	(2)
. Other project and overhead costs	81,830	79,079	160,909
. Governance and administration costs (note 3)	1,719	1,641	3,360
	<u>202,146</u>	<u>387,794</u>	<u>589,940</u>

### 3 Governance costs

2022	Unrestricted funds £	Restricted funds £	Total 2022 £
Independent examination and accountancy related fees	1,149	2,313	3,462
Other costs	120	240	360
	<u>1,269</u>	<u>2,553</u>	<u>3,822</u>

2021	Unrestricted funds £	Restricted funds £	Total 2021 £
Independent examination and accountancy related fees	1,536	1,464	3,000
Other costs	183	177	360
	<u>1,719</u>	<u>1,641</u>	<u>3,360</u>

## Notes to the financial statements 31 December 2022

### 4 Staff costs

	Unrestricted funds £	Restricted funds £	2022 £	2021 £
Staff costs during the period were as follows:				
Wages and salaries	84,161	169,336	<b>253,497</b>	205,636
Pension costs	969	1,949	<b>2,918</b>	2,113
Social security costs	7,613	15,317	<b>22,930</b>	17,569
	<b>92,743</b>	<b>186,602</b>	<b>279,345</b>	225,318

The average number of staff employed during the year was 7 (2021: 6). The average monthly number of full-time equivalent employees during the year was 3 (2021: 3).

One employee earned between £60,001 and £70,000 (including benefits) during the year ended 31 December 2022 (2021: one employee).

No trustee received any remuneration in respect of their services as a trustee during the year nor were any expenses reimbursed (2021: none).

### 5 Taxation

C3 Collaborating for Health 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.

### 6 Debtors

	2022 £	2021 £
Grants receivable	<b>320,555</b>	176,224
Accounts receivable	<b>21,262</b>	17,992
Other debtors and prepayments	<b>810</b>	4,109
	<b>342,627</b>	198,325

### 7 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	<b>57,528</b>	5,947
Other creditors and accruals	<b>65,605</b>	6,272
Deferred income	<b>97,539</b>	200,079
Taxation and social security	<b>24,660</b>	7,222
Loan – Coronavirus Business Interruption Scheme Loan	<b>10,648</b>	10,648
	<b>255,980</b>	230,168

## Notes to the financial statements 31 December 2022

### 8 Creditors: amounts falling due after more than one year

	2022 £	2021 £
Loan – Coronavirus Business Interruption Scheme Loan	24,193	33,519
	<b>24,193</b>	<b>33,519</b>

### 9 Restricted funds

	At 1 January 2022 £	Income £	Expenditure £	At 31 December 2022 £
The Burdett Trust for Nursing	—	213,567	(213,567)	—
Interreg	—	281,292	(281,292)	—
	—	<b>494,859</b>	<b>(494,859)</b>	—

	At 1 January 2021 £	Income £	Expenditure £	At 31 December 2021 £
The Burdett Trust for Nursing	—	109,352	(109,352)	—
Interreg	—	278,442	(278,442)	—
	—	<b>387,794</b>	<b>(387,794)</b>	—

The specific purposes for which the funds are to be applied are set out below:

#### ***The Burdett Trust for Nursing***

The Burdett Trust for Nursing has funded three projects during the year ended 31 December 2022:

#### ◆ *Nurses for Healthier Communities*

This project aims to connect nurses with each other and their communities, thus helping community members better understand their health risks.

#### ◆ *Queens' Nursing Institute, Scotland (QNIS)*

A partnership between C3 and QNIS was formed to bring expert community nurses to work with disadvantaged communities in Scotland to help to improve health.

#### ◆ *Winning Hearts & Minds*

An initiative which supports nurses to promote smoking cessation focusing on mental health in-patients.



## Notes to the financial statements 31 December 2022

### 9 Restricted funds (continued)

#### **ASPIRE**

Interreg V A France (Channel) England have funded a 5-year project that commenced in the final quarter of 2019 whereby C3 is collaborating with 13 other organisations to holistically tackle obesity and unemployment in Southern England and Northern France. The project aim is to offer tools to assist individuals to be able to make healthier lifestyle choices and improve their employability.

### 10 Related parties

There are no related party transactions to report for the years ended 31 December 2022 and 31 December 2021.

### 11 Operating lease commitments

At 31 December 2022, the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2022 £	2021 £
Within one year	—	15,876
Between one year and five years	—	26,460
	—	42,336

### 12 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fund balances at 31 December 2022 are represented by:			
Net current assets	103,618	—	103,618
Long term liabilities	(24,193)	—	(24,193)
	79,425	—	79,425

	Unrestricted funds £	Restricted funds £	Total £
Fund balances at 31 December 2021 are represented by:			
Net current assets	84,825	—	84,825
Long term liabilities	(33,519)	—	(33,519)
	51,306	—	51,306