

C3 Collaborating for Health

Annual Report and Financial Statements

31 December 2023

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

Charity Registration Number
1135930

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Reference and administrative information

Trustees	Ms Zoe Bedford Ms Claire Burroughs (Appointed 29 Jan 2024) Dr Nina Desai (Appointed 29 Jan 2024) Ms Sally Gilding (Resigned 19 Nov 2023) Mr John Grumitt Professor Tracey Koehlmoos (Resigned 21 Sept 2023) Dr Harpreet Sood (Resigned 8 May 2023) Mrs Caroline Stanger Mr Mark Wakefield
Chief Executive and Company Secretary	Ms Christine Hancock
Registered office	SBC House Restmor Way Surrey SM6 7AH
Website	www.c3health.org
Twitter	Twitter: @c3health
Company registration number	06941278 (England and Wales)
Charity registration number	1135930
Bankers	HSBC Bank plc Oxford Circus Commercial Centre 196 Oxford Street London W1D 1NT

Trustees' report 31 December 2023

The trustees present their report together with the financial statements of C3 Collaborating for Health for the year to 31 December 2023.

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 15 and 16 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 2023 and served throughout the year, except where shown:

Trustee	
Ms Zoe Bedford	
Ms Sally Gilding	Resigned 19 November 2023
Mr John Grumitt	
Professor Tracey Koehlmoos	Resigned 21 September 2023
Dr Harpreet Sood	Resigned 8 May 2023
Mrs Caroline Stanger	
Mr Mark Wakefield	

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. The website (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

C3 has joined Impact Hub, an attractive workspace at Kings Cross. The flexibility has enabled us to keep our costs low as well as have a pleasant venue for staff who choose to work in the office and access to meeting rooms for staff and Board meetings.

2023 saw the end of our long EU project which had been very absorbing of time and energy. It felt timely to review the landscape and think about ideas for a way forward.

We were fortunate in being offered support from Berkeley Partnership, a consultancy known to C3 for many years. They kindly provided us with a room to meet and staff support to develop ideas. This led us to agree we would continue to try to grow our CHESS work, including in schools as well as offer our expertise to other organisations with our evaluation work and nutrition workshops.

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

Working with professionals

We have been successful winning competitive grants awarded by The Burdett Trust for Nursing which has launched calls for proposals for nurses to address chronic non communicable diseases.

ACHIEVEMENTS AND PERFORMANCE (continued)

Nurses for Healthier Communities

This three-year project aims to connect black and ethnic minority 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 2022, 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. This project aims to make it easier for nurses help their patients, and themselves, stop smoking, by raising the 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 'clinic walls' so they 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 the social determinants of health; the role of the built environment and health; and for nurses in leadership positions - providing a way in which they can strengthen their footprint in community settings to have the most impact.

Diabetes and Oral Health

The aim of this project is to reduce the prevalence of type 2 Diabetes (T2DM) and its associated complications by engaging and training nurses on the bi-directional relationship between T2DM and oral health.

ACHIEVEMENTS AND PERFORMANCE (continued)

Working with business

This year has seen a deepening relationship with Colgate Palmolive's long standing Bright Smiles Bright Futures programme, enabling C3 to extend our knowledge and activity in the whole area of Oral Health.

Colgate Palmolive

Global nurse leaders

During the second phase of this project, C3 conducted two global steering group meetings of nurse leaders representing five of WHO's regions.

The first meeting included a presentation by Dr. Habib Benizian 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.

Oral Health in Africa

C3 was approached by Colgate's Africa staff to develop training programmes for practising nurses in three African countries – Kenya, South Africa and Tanzania. 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.

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.

ACHIEVEMENTS AND PERFORMANCE (continued)

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 2023. 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.

ICN, Montreal 2023

C3 attended this the first in person ICN conference since Covid 19 pushed their meetings online. C3 supported Colgate's Bright Smiles Bright Futures work at their stand, collecting information about the knowledge of oral health from the 6,000 nurses attending. C3 also convened a seminar led by Professor Cynthia Pine CBE and a Round Table of North American nurse leaders.

PLANS FOR THE FUTURE

Our plans for 2024 include:

- ◆ Completing nursing projects;
- ◆ Increasing the range of Oral Health projects;
- ◆ Working with International Council of Nurses and the Commonwealth Nurses and Midwives Federation to expand the work on oral health;
- ◆ Responding to the Burdett Trust focus on NCD grants; and
- ◆ Develop CHESS, including working with Schools.

FINANCIAL REVIEW

Financial report for the period

For the year ended 31 December 2023, C3 had total income of £604,324 (2022: £679,655) and total expenditure of £603,901 (2022: £651,536), resulting in a net surplus for the year of £423 (2022: surplus of £28,119). The carried forward fund balance at 31 December 2023 amounted to a surplus balance of £79,848.

FINANCIAL REVIEW (continued)

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
Caroline Stanger

Date: ~~29~~ 30 August 2024

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 2023, which are set out on pages 12 to 21.

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 2023

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.



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

11 September 2024

Statement of financial activities Year to 31 December 2023

		Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
Income and expenditure	Notes				
Income from:					
Charitable activities	1	336,571	267,271	603,842	679,643
Investment income		482	—	482	12
Total income		337,053	267,271	604,324	679,655
Expenditure on:					
Charitable activities	2	336,630	267,271	603,901	651,536
Total expenditure		336,630	267,271	603,901	651,536
Net income for the year / net movement in funds		423	—	423	28,119
Fund balances brought forward at 1 January 2023		79,425	—	79,425	51,306
Fund balances carried forward at 31 December 2023		79,848	—	79,848	79,425

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

Statement of financial activities Year to 31 December 2022

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

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

Balance sheet 31 December 2023

	Notes	2023 £	2022 £
Current assets			
Debtors	6	158,578	342,627
Cash at bank and in hand		117,730	16,971
		276,308	359,598
Creditors: amounts falling due within one year	7	(182,157)	(255,980)
Net current assets		94,151	103,618
Creditors: amounts falling due after one year	8	(14,303)	(24,193)
Total net assets		79,848	79,425
Represented by:			
Funds and reserves			
<i>Income funds</i>			
Restricted funds	9	—	—
Unrestricted funds		79,848	79,425
		79,848	79,425

For the year ended 31 December 2023 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
Caroline Stanger



Approved on:

30 August 2024

Principal accounting policies 31 December 2023

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 2023

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 2023

1 Income from charitable activities

	Unrestricted funds £	Restricted funds £	Total 2023 £
2023			
Working with Businesses	323,002	—	323,002
Health Professionals	10,526	—	10,526
The Burdett Trust for Nursing (note 9) – Nurses for Healthier Communities	—	99,500	99,500
The Burdett Trust for Nursing (note 9) – Winning Hearts and Minds	—	69,062	69,062
The Burdett Trust for Nursing (note 9) – Diabetes	—	62,568	62,568
The Burdett Trust for Nursing (note 9) – QNIS	—	19,931	19,931
Interreg (note 9) - ASPIRE	—	16,210	16,210
Core donations and other income	43	—	43
Community engagement	3,000	—	3,000
	336,571	267,271	603,842

	Unrestricted funds £	Restricted funds £	Total 2022 £
2022			
Working with Businesses	135,851	—	135,851
The Burdett Trust for Nursing (note 9) – Nurses for Healthier Communities	—	124,375	124,375
The Burdett Trust for Nursing (note 9) – Winning Hearts and Minds	—	49,330	49,330
The Burdett Trust for Nursing (note 9) – QNIS	—	39,862	39,862
Interreg (note 9) - ASPIRE	—	264,759	264,759
Core donations and other income	1,989	—	1,989
Community engagement	46,944	16,533	63,477
	184,784	494,859	679,643

2 Expenditure on charitable activities

	Unrestricted funds £	Restricted funds £	Total 2023 £
2023			
Direct project costs			
. The Burdett Trust for Nursing (note 9) – Nurses for Healthier Communities	—	37,675	37,675
. The Burdett Trust for Nursing (note 9) – Winning Hearts and Minds	—	30,806	30,806
. The Burdett Trust for Nursing (note 9) – Diabetes	—	36,648	36,648
. The Burdett Trust for Nursing (note 9) – QNIS	—	10,080	10,080
. Interreg (note 9) - ASPIRE	—	17,750	17,750
Other costs of core charitable activities, including support costs			
. Rent and rates	6,250	2,494	8,744
. Staff costs (note 4)	130,860	52,212	183,072
. Exchange losses	362	143	505
. Other project and overhead costs	196,126	78,253	274,379
. Governance and administration costs (note 3)	3,032	1,210	4,242
	336,630	267,271	603,901

Notes to the financial statements 31 December 2023

2 Expenditure on charitable activities (continued)

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

3 Governance costs

	Unrestricted funds £	Restricted funds £	Total 2023 £
2023			
Independent examination and accountancy related fees	2,711	1,081	3,792
Other costs	321	129	450
	3,032	1,210	4,242
	Unrestricted funds £	Restricted funds £	Total 2022 £
2022			
Independent examination and accountancy related fees	1,149	2,313	3,462
Other costs	120	240	360
	1,269	2,553	3,822

4 Staff costs

	Unrestricted funds £	Restricted funds £	2023 £	2022 £
Staff costs during the period were as follows:				
Wages and salaries	119,923	47,848	167,771	253,497
Pension costs	1,818	726	2,544	2,918
Social security costs	9,119	3,638	12,757	22,930
	130,860	52,212	183,072	279,345

The average number of staff employed during the year was 4 (2022: 7). The average monthly number of full-time equivalent employees during the year was 3 (2022: 3).

Notes to the financial statements 31 December 2023

4 Staff costs (continued)

One employee earned between £60,001 and £70,000 (including benefits) during the year ended 31 December 2023 (2022: one employee).

No trustee received any remuneration in respect of their services as a trustee during the year nor were any expenses reimbursed (2022: 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

	2023 £	2022 £
Grants receivable	21,939	320,555
Accounts receivable	135,988	21,262
Other debtors and prepayments	651	810
	158,578	342,627

7 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	10,068	57,528
Other creditors and accruals	82,012	65,605
Deferred income	74,702	97,539
Taxation and social security	4,727	24,660
Loan – Coronavirus Business Interruption Scheme Loan	10,648	10,648
	182,157	255,980

8 Creditors: amounts falling due after more than one year

	2023 £	2022 £
Loan – Coronavirus Business Interruption Scheme Loan	14,303	24,193
	14,303	24,193

9 Restricted funds

	At 1 January 2023 £	Income £	Expenditure £	At 31 December 2023 £
The Burdett Trust for Nursing	—	251,061	(251,061)	—
Interreg	—	16,210	(16,210)	—
	—	267,271	(267,271)	—

Notes to the financial statements 31 December 2023

9 Restricted funds (continued)

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

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 2023:

- ◆ *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.
- ◆ *Diabetes and Oral Health*
This project aims to reduce the prevalence of type 2 diabetes by training nurses on the relationship between diabetes and oral health.

ASPIRE

Interreg V A France (Channel) England have funded a 4-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 2023 and 31 December 2022.

Notes to the financial statements 31 December 2023

11 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fund balances at 31 December 2023 are represented by:			
Net current assets	94,151	—	94,151
Long term liabilities	(14,303)	—	(14,303)
	<u>79,848</u>	<u>—</u>	<u>79,848</u>
	Unrestricted funds £	Restricted funds £	Total £
<i>Fund balances at 31 December 2022 are represented by:</i>			
<i>Net current assets</i>	<i>103,618</i>	<i>—</i>	<i>103,618</i>
<i>Long term liabilities</i>	<i>(24,193)</i>	<i>—</i>	<i>(24,193)</i>
	<u><i>79,425</i></u>	<u><i>—</i></u>	<u><i>79,425</i></u>