

C3 Collaborating for Health

Annual Report and Financial Statements

31 December 2024

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

Charity Registration Number
1135930

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Reference and administrative information

Trustees	Dr Margaret Atkinson (Appointed 9 September 2024) Ms Zoe Bedford (Resigned 9 September 2024) Ms Claire Burroughs (Appointed 29 January 2024) Dr Nina Desai (Appointed 29 January 2024) Mr John Grumitt (Resigned 9 September 2024) Mr Owen Marks (Appointed 9 September 2024) Mrs Caroline Stanger (Resigned 9 September 2024) 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 2024

The trustees present their report together with the financial statements of C3 Collaborating for Health for the year to 31 December 2024.

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 2024 and served throughout the year, except where shown:

Trustee
Dr Margaret Atkinson (Appointed 9 September 2024)
Ms Zoe Bedford (Resigned 9 September 2024)
Ms Claire Burroughs (Appointed 29 January 2024)
Dr Nina Desai (Appointed 29 January 2024)
Mr John Grumitt (Resigned 9 September 2024)
Mr Owen Marks (Appointed 9 September 2024)
Mrs Caroline Stanger (Resigned 9 September 2024)
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

2024 brought to C3 the energy and enthusiasm of a new chair and trustees but it was also a challenging year with bereavement and illness affecting key staff. Despite that, key projects have been finalised, and new projects started, all addressing the opportunities to prevent the unhealthy lifestyles that lead to distressing and serious diseases affecting the most vulnerable people.

Most of our work has built on our extensive network and experience of working with nurses and the work has broadened into social care and globally into oral health. C3, and those we work with to prevent illness and premature death, are grateful to our main funders, Colgate Palmolive and the Burdett Trust for Nursing.

Working with professionals

This year we completed a three-year project working with nurses from a minority heritage, supporting them to reach into their communities. The aim of this three-year programme working with nurses has been to connect nurses from ethnic minority heritage with each other and their communities, to help community members better understand their health risks, and to promote health and wellbeing. In May 2023 the work moved into its third and final year, concluding in April 2024. Empowering nurses has featured prominently in year three, enabling nurses to develop leadership skills through delivering wellbeing initiatives within their communities, that they themselves are passionate about.

Engaging nurses has been extremely challenging throughout this project. The global recovery from Covid-19, the well-documented NHS challenges and industrial action were all barriers to nurse engagement. In this shifting landscape, which led to unprecedented challenges for everyone but particularly nurses, we had to adopt a flexible approach to our activities and how we worked with nurses, to ensure the successful delivery of this programme. Therefore, we incorporated this reality into the work. We explored the barriers and enablers to engaging nurses in the three boroughs of Brent, Harrow and Ealing by conducting semi-structured interviews with individual nurses, as well as trying to understand the complexity of health

ACHIEVEMENTS AND PERFORMANCE (continued)

Working with professionals (continued)

inequalities affecting these boroughs. We recruited two participating nurses from year 2 of the programme, one in Harrow and one in Brent, where they have become nurse leaders within their communities and have delivered workshops for community members on health and prevention.

C3's work needs to address long-term change and multi-year projects are important in enabling us to secure change in the lives of the people we work with.

As one 3-year project was finalised, we were successful in securing funding for a new 3-year project working with the staff in care homes in five north London boroughs. Adult social care (ASC) in England is a large diverse industry employing 1.3 m staff. They are responsible for the care of very vulnerable people in care homes and in people's own homes. The staff in this sector are low paid and often have insecure employment, vacancy levels are high and there is an increasing reliance on international recruitment. It is known that COVID-19 had a terrible effect on these staff, but little is known about their health overall. It is known, however, that being low paid and from a minority group increases the risk of poor health. C3 has worked to address the health of those who work in healthcare, especially nurses, and seen the impact this has had on the health and wellbeing of their patients. This project takes this expertise to address the health of social care staff.

In addition to these important multi-year projects, C3 has competed for a series of 12-month grants advertised by the Burdett Trust and been successful in two competitive grants to address NCDs; the first to prevent or treat diabetes; the second to address chronic respiratory disease.

To address chronic respiratory diseases, C3's has looked at the prevalence of smoking in nurses, explored the barriers to smoking cessation for nurses who smoke, and provided them with smoking cessation support so that ultimately, they may more effectively support their patients and subsequently lower their risk of chronic respiratory disease. C3 has enjoyed working with Edinburgh Napier University to understand the data around nurses and smoking. A co-production element targeted nurses who smoke, exploring the barriers and facilitators to smoking cessation in nurses via semi-structured interviews. This informed the co-production of a digital toolkit. The toolkit will enable nurses to support themselves and their patients to reduce the risk of chronic respiratory disease. In addition, C3 worked in partnership with Smoke Free, who offered free codes for the Smoke Free App, joint branded with C3.

In responding to a Burdett funding call to address Diabetes, C3's aim was to reduce the prevalence of type 2 Diabetes (T2DM) and its associated complications and co-morbidities, by engaging and training nurses on the bi-directional relationship between T2DM and oral health. This built on the work C3 has been engaged in globally to address the importance of oral health. The project explored barriers and facilitators to nurses addressing T2DM and oral health and co-produced recommendations for nurses addressing oral health to prevent T2DM.

During this ten-month project, activity included: convening an expert advisory group; collaborating with the organisations Learn with Nurses and the Commonwealth Nurses and Midwives Federation to design and deliver a series of online webinars; conduct a literature review; convene an expert roundtable and produce recommendations for integrating oral health into nurse practice.

In addition to our support from the Burdett Trust, C3 attracted funding from other sources, including three charities.

ACHIEVEMENTS AND PERFORMANCE (continued)

Working with professionals (continued)

During 2024 we were joined by Professor Andy Jones, an expert in evaluation and C3 was commissioned by the Queens Nursing Institute Scotland to evaluate its Burdett-funded cardiovascular prevention programme which successfully empowered nurses to lead community health initiatives that aimed to address significant health inequalities in Scotland. An emphasis was placed on co-production, personal development, and sustainable practices to support the development and delivery of interventions that were effective and relevant. The programme demonstrated the potential for nurses to drive health improvements in their communities. The legacy of this initiative could be to provide a model to inspire and guide ongoing efforts in CVD prevention and health in Scotland.

Andy Jones brought with him an ongoing University of Hertfordshire project - inspired minds, a mental health intervention evaluation.

The International Council of Nurses commissioned C3 to write text for their 2025 International Nurses Day publication, *Our Nurses. Our Future. Caring for Nurses, Strengthening Economies*.

A small grant from St James's Place Foundation enabled C3 to run sessions with young people aged 12-16 in 2 areas of London. The sessions covered smoking, including tobacco as well as, cannabis and vaping. The events were interactive with 'true or false' questions and plenty of discussion, as well as sharing information and increasing the knowledge and awareness of participants. The young people were engaged, actively took part in discussions and felt that they had learnt from the session. We hoped to build on the initial sessions, but the Foundation changed its criteria for further funding.

C3 had a strong presence at the Commonwealth Nurses and Midwives Federation's Conference in Malta, presenting the work on Oral Health.

Working with business

C3 has a long tradition of working with businesses who share our vision to help people live more healthy lives and prevent chronic disease. We have established a very good relationship with Colgate Palmolive for whom Oral Health is a major business goal and who shares with C3 the potential in engaging the millions of nurses to take the message of oral health to communities.

The World Health Organisation has established a programme focusing on oral health and its strong link to other NCDs such as diabetes, heart disease, respiratory disease, cerebrovascular disease, and mental health. There is strong and consistent research evidence of an association between severe periodontal disease and type 2 diabetes; cardiovascular disease; lung diseases (such as pneumonia); cerebrovascular disease (especially Alzheimer's disease); and adverse pregnancy outcomes. Poor oral health shares the same risk factors as other NCDs: a poor diet with high sugar intake; tobacco use; and harmful levels of alcohol.

During 2024 C3's work on Oral Health has grown, especially working in sub-Saharan Africa. Ironically, since the Covid pandemic online learning has been more accessible and acceptable. With funding and support from Colgate's Africa division and working with Commonwealth Nurses and Midwives Federation as well as the World Continuing Education Alliance, we have reached 10,000 nurses and midwives as well as produced training materials for parents, teachers and community health workers. Most of the materials have been translated into French and Swahili as has the delightful song recorded by the Commonwealth Children's Choir and presented on Commonwealth Day at the Guards Chapel in London:

<https://www.youtube.com/watch?v=JFpqjIYc1s>

ACHIEVEMENTS AND PERFORMANCE (continued)

Events and Communications

C3's CHESS project in Kings Lynn, was adopted by the Economist Health Inclusivity Index supported by Haleon:

<https://www.haleon.com/content/dam/haleon/corporate/documents/our-impact/kings-lynn.pdf.downloadasset.pdf>

C3's nursing team held a health and wellbeing event at RCN Congress for 2024, and the event considered smoking and CVD and how nurses can be healthier themselves.

C3 and CNMF's Deputy President joined a meeting of School Health and Education Leaders, many present at a UN meeting in New York including many nurses and school nurses - simple message was schools are important.

C3 Participated in the London Global Cancer Week where our speaker was Professor Warnakulasuriya, emeritus professor of Oral Medicine and Experimental Pathology at King's College London, UK. Professor Warnakulasuriya has made major contributions in cancer epidemiology, oral medicine and experimental pathology; and he is the Director of the WHO Collaborating Centre for Oral Cancer, the 13th most common cancer worldwide. Despite oral cancer being so prevalent and untreated dental caries (tooth decay) being the most common health condition globally, oral health is still often overlooked. Oral cancer is largely preventable and shares risk factors with other NCDs, with sugar, tobacco and alcohol among the leading causes. C3 has long recognised the importance of tackling oral diseases including oral cancer through prevention and early detection as part of our mission to address NCDs.

C3 continues to send regular informative newsletters to those on our network who share our ambition to prevent NCDs. C3's web site has been regularly improved to demonstrate C3's work and impact.

PLANS FOR THE FUTURE

Our plans for 2025 include:

- ◆ Continuing to work on addressing the health of social care staff;
- ◆ Attending the ICN Congress in Helsinki;
- ◆ Preparing a submission to Burdett Trust to address Women's Health;
- ◆ Continuing work on oral health in Africa;
- ◆ Submit a proposal to address oral health in India; and
- ◆ Developing new sources of funds.

FINANCIAL REVIEW

Financial report for the period

For the year ended 31 December 2024, C3 had total income of £406,239 (2023: £604,324) and total expenditure of £410,823 (2023: £603,901), resulting in a net deficit for the year of £4,584 (2023: surplus of £423). The carried forward fund balance at 31 December 2024 amounted to a surplus balance of £75,264.

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

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.

Signed by order of the trustees:



Dr Margaret Atkinson
Chair of Trustees

Date: 17/9/2025

Independent examiner's report 31 December 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 2024, which are set out on pages 12 to 20.

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 2024

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 Audit LLP

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

Date: 23 September 2025

Statement of financial activities Year to 31 December 2024

Income and expenditure	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
Income from:					
Charitable activities	1	192,549	211,459	404,008	603,842
Investment income		2,231	—	2,231	482
Total income		194,780	211,459	406,239	604,324
Expenditure on:					
Charitable activities	2	199,364	211,459	410,823	603,901
Total expenditure		199,364	211,459	410,823	603,901
Net (expenditure) income for the year / net movement in funds		(4,584)	—	(4,584)	423
Fund balances brought forward at 1 January 2024		79,848	—	79,848	79,425
Fund balances carried forward at 31 December 2024		75,264	—	75,264	79,848

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

Statement of financial activities Year to 31 December 2023

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

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

Balance sheet 31 December 2024

	Notes	2024 £	2023 £
Current assets			
Debtors	6	17,110	158,578
Cash at bank and in hand		169,950	117,730
		<u>187,060</u>	<u>276,308</u>
Creditors: amounts falling due within one year	7	<u>(107,632)</u>	<u>(182,157)</u>
Net current assets		79,428	94,151
Creditors: amounts falling due after one year	8	(4,164)	(14,303)
Total net assets		<u>75,264</u>	<u>79,848</u>
Represented by:			
Funds and reserves			
<i>Income funds</i>			
Restricted funds	9	—	—
Unrestricted funds		75,264	79,848
		<u>75,264</u>	<u>79,848</u>

For the year ended 31 December 2024 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:



Dr Margaret Atkinson

Chair of Trustees

Approved on: 17/9/2025

Principal accounting policies 31 December 2024

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 2024

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 2024

1 Income from charitable activities

2024	Unrestricted funds £	Restricted funds £	Total 2024 £
Working with businesses	169,303	—	169,303
Health professionals	13,746	—	13,746
The Burdett Trust for Nursing (note 9) - Nurses for Healthier Communities	—	49,750	49,750
The Burdett Trust for Nursing (note 9) - Diabetes	—	6,952	6,952
The Burdett Trust for Nursing (note 9) – Chronic Respiratory Diseases	—	99,912	99,912
The Burdett Trust for Nursing (note 9) – Adult Social Care	—	54,845	54,845
Core donations and other income	2,500	—	2,500
Community engagement	7,000	—	7,000
	192,549	211,459	404,008

2023	Unrestricted funds £	Restricted funds £	Total 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

2 Expenditure on charitable activities

2024	Unrestricted funds £	Restricted funds £	Total 2024 £
Direct costs			
. The Burdett Trust for Nursing (note 9) - Nurses for Healthier Communities	—	9,701	9,701
. The Burdett Trust for Nursing (note 9) - Diabetes	—	(8,128)	(8,128)
. The Burdett Trust for Nursing (note 9) – Chronic Respiratory Diseases	—	53,503	53,503
. The Burdett Trust for Nursing (note 9) – Adult Social Care	—	13,650	13,650
Other costs of core charitable activities, including support costs			
. Rent and rates	3,920	2,807	6,727
. Staff costs (note 4)	53,542	38,332	91,874
. Exchange losses	1,601	1,148	2,749
. Other project and overhead costs	137,844	98,687	236,531
. Governance and administration costs (note 3)	2,457	1,759	4,216
	199,364	211,459	410,823

2 Expenditure on charitable activities (continued)

	Unrestricted funds £	Restricted funds £	Total 2023 £
2023			
<i>Direct project costs</i>			
. 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
<i>Other costs of core charitable activities, including support costs</i>			
. 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
	<u>336,630</u>	<u>267,271</u>	<u>603,901</u>

3 Governance costs

	Unrestricted funds £	Restricted funds £	Total 2024 £
2024			
Independent examination and accountancy related fees	2,352	1,684	4,036
Other costs	<u>105</u>	<u>75</u>	<u>180</u>
	<u>2,457</u>	<u>1,759</u>	<u>4,216</u>

	Unrestricted funds £	Restricted funds £	Total 2023 £
2023			
Independent examination and accountancy related fees	2,711	1,081	3,792
Other costs	<u>321</u>	<u>129</u>	<u>450</u>
	<u>3,032</u>	<u>1,210</u>	<u>4,242</u>

4 Staff costs

	Unrestricted funds £	Restricted funds £	2024 £	2023 £
Staff costs during the period were as follows:				
Wages and salaries	50,526	36,174	86,700	167,771
Pension costs	420	300	720	2,544
Social security costs	2,596	1,858	4,454	12,757
	<u>53,542</u>	<u>38,332</u>	<u>91,874</u>	<u>183,072</u>

The average number of staff employed during the year was 2 (2023: 4). The average monthly number of full-time equivalent employees during the year was 2 (2023: 3).

Notes to the financial statements 31 December 2024

4 Staff costs (continued)

One employee earned between £60,001 and £70,000 (including benefits) during the year ended 31 December 2024 (2023: one employee).

No trustee received any remuneration in respect of their services as a trustee during the year nor were any expenses reimbursed (2023: 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

	2024 £	2023 £
Grants receivable	9,345	21,939
Accounts receivable	7,000	135,988
Other debtors and prepayments	765	651
	17,110	158,578

7 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	10,681	10,068
Other creditors and accruals	43,984	82,012
Deferred income	39,175	74,702
Taxation and social security	3,144	4,727
Loan - Coronavirus Business Interruption Scheme Loan	10,648	10,648
	107,632	182,157

8 Creditors: amounts falling due after more than one year

	2024 £	2023 £
Loan - Coronavirus Business Interruption Scheme Loan	4,164	14,303
	4,164	14,303

9 Restricted funds

	At 1 January 2024 £	Income £	Expenditure £	At 31 December 2024 £
The Burdett Trust for Nursing	—	211,459	(211,459)	—
	—	211,549	(211,549)	—

9 Restricted funds (continued)

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

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 2024:

- ♦ *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.
- ♦ *Chronic Respiratory Diseases*
Review of the prevalence of smoking in nurses and exploring the barriers to smoking cessation for nurses who smoke as well as providing smoking cessation support.
- ♦ *Adult Social Care*
An initiative working with staff responsible for the care of people in care homes and in people's own homes to address the health challenges of staff working in this field.
- ♦ *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.

10 Related parties

There are no related party transactions to report for the years ended 31 December 2024 and 31 December 2023.