

REGISTERED CHARITY NUMBER: 1171887 and SC052248

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024
FOR
PUBLIC HEALTH COLLABORATION**

PUBLIC HEALTH COLLABORATION
CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

	Page
Report of the Trustees	1 to 8
Independent Examiner's Report	9
Statement of Financial Activities	10
Balance Sheet	11
Notes to the Financial Statements	12 to 19

PUBLIC HEALTH COLLABORATION

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: 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 2019).

OBJECTIVES AND ACTIVITIES

To advance physical, mental and social well-being among members of the public and healthcare professionals by contributing to the improvement of their level of knowledge, understanding and best practices concerning lifestyle and metabolic health.

Vision, Mission and Ambitions

Our vision is a society where everyone enjoys good metabolic health.

Our mission is to empower, inspire and educate people that most chronic diseases can be prevented and reversed by maintaining good metabolic health through sustainable lifestyle changes.

The values by which we work are:

- Ambitious - We have a strong desire and determination to create the change we want to see.
- Attentive - We listen to everyone with care and attention.
- Compassionate - We appreciate everyone's perspective and will do our best to support them.
- Inquisitive - We like to ask questions and are always eager to learn.
- Proactive - We like to take action and create the change we want to see.
- Sincere - We genuinely want humanity to become healthier and happier.

Our ambitions are to:

1. Reverse the type 2 diabetes and prediabetes epidemic.
2. Have food addiction recognised as an official diagnosis.
3. Undo the childhood obesity crisis.

We will achieve these ambitions by delivering high-quality projects, collaborating with universities to conduct robust research and advocating for the changes we want to see. Through this process our hope is that we will build a society where everyone enjoys good metabolic health.

Public benefit

The trustees have referred to the guidance contained in the Charity Commissions general guidance on public benefit whilst reviewing the Public Health Collaboration's mission, vision and objectives, and in planning the future activities of the charity.

ACHIEVEMENT AND PERFORMANCE

New Beginnings

Marked by important leadership changes and the introduction of new expertise to our advisory board, the past year has been one of significant transformation and growth for the Public Health Collaboration.

This year, it was with delight to welcome Dr Kesar Sadhra to our Scientific Advisory Committee (SAC). With an extensive background as a GP partner in Slough since 1989, Dr Sadhra brings a wealth of experience in advocating for lifestyle changes to improve health outcomes. His dedication over nearly two decades to promoting healthier lifestyles aligns perfectly with our vision, and we are confident his insights will greatly benefit our ambitions and stakeholders.



PUBLIC HEALTH COLLABORATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024



After many years of exemplary leadership, Dr Joanne McCormack decided to step down as the Chair of Trustees. We extend our heartfelt gratitude to Dr McCormack for her invaluable contributions and unwavering commitment to our cause. And as one door closes, another opens. With that in mind, we are honoured that our new Chair of Trustees is Dr David Jehring. Dr Jehring brings a robust background in organisational leadership and a profound commitment to our vision, mission and values. His appointment marks the beginning of a new exciting chapter for the

Public Health Collaboration. We look forward to his guidance as we continue to grow and expand our impact.



Raising Awareness

Raising public awareness about our ambitions has been a key focus this year, with various initiatives designed to educate and engage the public and healthcare professionals on preventable chronic diseases through sustainable lifestyle changes.

Dr David Unwin in The Guardian

A significant highlight was the feature in The Guardian titled "British Doctor Pioneers Low-Carb Diet as Cure for Obesity and Type 2 Diabetes". This article brought widespread attention to the work of Dr David Unwin, Chair of our Scientific Advisory Committee. It presented the innovative approaches we advocate for to manage and reverse type 2 diabetes.



Real Food Lifestyle Course & Support Group

We successfully launched our Real Food Lifestyle Course & Support Group, aimed at providing information and support for individuals seeking to adopt healthier lifestyle changes. Created and presented by our brilliant Volunteer Manager, Elizabeth LePla, the 8-session course that is freely available on YouTube, has been very well-received. Participant feedback indicates significantly positive changes in their lifestyle and overall health.

Inspiring Real Food Success Stories

To go alongside our Real food Lifestyle Course & Support Group was a short YouTube video of real food success stories. This helps inspire people who have gone through the course and attend the support group to see that they can do it too.

Randomised Controlled Trials (RCT) Update

Our evidence base continues to grow with 71 RCTs now comparing low-carb and low-fat diets. Notably, 62 of these trials show greater weight loss with a low-carb diet, with 39 showing significantly greater weight loss compared to low-fat diets. Additionally, in 22 trials involving participants with type 2 diabetes, 20 showed a greater reduction in HbA1c levels in the low-carb groups, with 15 demonstrating significantly greater reductions.



Diabetes Professional Care Conference 2023

We had a strong presence at the Diabetes Professional Care Conference, where multiple speakers highlighted our efforts, including an engaging "sugar game" activity that drew significant interest from attendees. Presentation topics included continuous glucose monitors with Dr David Unwin, patient activation with Helen Gowers RD and sport in type 1 diabetes with Dr Ian Lake.

PUBLIC HEALTH COLLABORATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024



Creative Outreach and Engagement

Our creative outreach efforts included the design and sale of Christmas cards by our new Administrator, Sarah James. These cards not only spread holiday cheer but also helped raise funds for our ongoing projects.

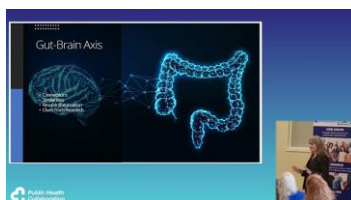
Conference 2023 - Crucible, Sheffield



With over 400 delegates attending in person and 200 watching online, our 2023 conference, held at the Crucible in Sheffield, was a resounding success. Featuring world-class speakers such as Prof Ben Bikman and Olympic athletes such as James Cracknell, we were delighted with how the conference went.

Also, at the conference we revealed our vision, mission, values and ambitions. Our vision is to help cultivate a society where everyone enjoys good metabolic

health. Our mission is to empower, inspire and educate people that most chronic diseases can be prevented and reversed by maintaining good metabolic health through sustainable lifestyle changes. Our values are to be ambitious, attentive, compassionate, inquisitive, proactive and sincere. Lastly, our ambitions are to reverse the type 2 diabetes and prediabetes epidemics, get food addiction recognised as an official diagnosis and undo the childhood obesity crisis. We plan to achieve all of this by delivering high-quality projects, collaborating with universities to conduct robust research and advocating for the changes we want to see.



PHC Scotland 2023

Our first ever event in Scotland in March 2023, titled "Unleashing the Power of Nutrition," attracted significant attention and fostered meaningful discussions about the role of nutrition in public health. Videos from the event were published in April, providing valuable resources for those who could not attend in person.

Our Projects

Our projects this year have focused on advancing our mission through innovative research, community engagement, and partnerships aimed at creating sustainable lifestyle changes.

Ambassadors Programme

Our Ambassadors programme continues to achieve remarkable results. Such as Sheila Docker's and Helen Ritchie's lifestyle group, which has seen impressive outcomes in promoting healthier living in Maidenhead.



The Lifestyle Club

Our type 2 diabetes remission coaching service, The Lifestyle Club launched a crowdfunding campaign at this year's conference. Working in partnership with the University of Surrey, the study will be following participants for 6 months, tracking markers such as weight, waist circumference and HbA1c. With that in mind a special thank you must go to everyone who has donated to the study. Especially the Baszucki Group who set up a very generous £20,000 match funding pot.

In addition to this great success, The Lifestyle Club has also garnered tremendous recognition, with

nominations for the HSJ Awards in 3 categories. Plus, we were honoured to receive the Silver Award for Primary Care Project of the Year - congratulations to the whole TLC Team!

PUBLIC HEALTH COLLABORATION

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024

Liberate Launches

This year sees the launch of a new PHC project called Liberate. This service aims to address the growing concern of ultra-processed food addiction, and we've already started the ball rolling with an 8-week pilot course that is yet to finish within this financial year.



Real Food Rebellion

Another new and exciting project we've launched this year is the Real Food Rebellion. A schools-based programme aiming to serve both primary and secondary schools, Real Food Rebellion is dedicated to educating and empowering children and young people to make healthier food choices. In April 2024, two schools in Doncaster will be piloting the programme.

Real Food Runners

Real Food Runners continues to be an incredible initiative with over 100 members having joined the parkrun group. It's been great to see so many people engage with more exercise and take the run at their own pace.



FINANCIAL REVIEW

Total incoming resources for the year to 31 March 2024 amounted to £314,203 (year ended 31 March 2023 £313,279). Unrestricted funds incoming resources amounted to £268,565 (year ended 31 March 2023 £313,279). Restricted funds incoming resources amounted to £45,638 (year ended 31 March 2023 £nil).

Total resources expended for the year to 31 March 2024 amounted to £358,012 (year ended 31 March 2023 £295,379). Unrestricted funds expenditure amounted to £327,218 (year ended 31 March 2023 £295,381). Restricted funds expenditure amounted to £30,794 (year ended 31 March 2023 £nil).

The Charity had £54,158 (year ended 31 March 2023 £112,811) in its general fund at the year ended 31 March 2024, and £14,844 (year ended 31 March 2024 £nil) in its restricted fund at the year end 31 March 2024.

As at 31 March 2024, cash at bank and in hand held by the charity was £101,591 (31 March 2023 £88,008), with a healthy total net current assets figure of £69,002 (31 March 2023 £112,811).

The purposes of the different types of funds are explained in the accounting policies as shown in the financial statements.

Notes 17 and 18 to the financial statements provide further explanation.

PUBLIC HEALTH COLLABORATION
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024

Reserves policy

Unrestricted reserves are one fund that covers the day-to-day operations of the charity.

Restricted funds are those for a pre-agreed purpose where the donor has imposed conditions on the use of the funds. The policy for such funds is to adhere to the relevant conditions; temporary timing differences for income received may occur at the reporting date and is the reason for negative balances on some funds.

Designated reserves are built up of surplus unrestricted reserves assigned for specific purposes and are explained in more detail below. The trustees have decided that setting aside funds in this way is an effective financial discipline which helps the charity make the best use of its resources. These are reported as follows:

- General Reserve - to cover 3-6 months running costs and any potential wind-up costs of the charity.

Fundraising Statement

The Public Health Collaboration does conduct fundraising activities. Fundraising is primarily from donations through the website, and, to a lesser extent, delivers fundraising through sponsored events and direct marketing appeals. The charity takes its responsibilities under the Data Protection Act and GDPR very seriously and ensures all activities are conducted in line with best practice guidance issued by the Institute of Fundraising and the Fundraising Regulator.

Risk Management

The Trustees have assessed the major risks to which the Charity is exposed, in particular those relating to the operations and finances of the Charity and are satisfied that systems are in place to mitigate the risks.

Risks considered relate to the current economic climate, external pressures and future fundraising opportunities.

The Trustees have identified that the current risks facing the Public Health Collaboration are:

- Large food companies resisting attempts to change current dietary guidelines including reversing the sugar tax.
- Pharmaceutical companies resisting attempts to change current health guidelines on treating Type 2 Diabetes and other metabolic diseases.
- Rising fuel and energy prices, inflationary pressures and economic recession and their impact on the Charity.
- Securing long term funding for the future.

FUTURE PLANS

As we look to the future, our plans are centred on expanding our reach, enhancing our projects, and continuing to advocate for sustainable lifestyle changes through evidence-based approaches.

Conference 2024 Announcement

We are thrilled to announce that our next conference will be held on the 18th and 19th of May 2024 at Fairfield Halls, London. Tickets went on sale on 24th January 2024, and we are planning an exciting lineup of speakers and interactive workshops aimed at turning ideas into action.



Expanding Team PHC

To support our growing ambitions, this year we have employed a much needed and most welcomed Administrator, Sarah James. She has been a fantastic addition to the team and now we are on the lookout for a Social Media Manager to help promote all of our efforts.

PUBLIC HEALTH COLLABORATION
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Public Health Collaboration is a Charitable Incorporated Organisation, number 1171887 and SC052248.

The charity has a Board of Trustees, who are responsible for the overall governance of the charity and a Scientific Advisory Committee, who ensure that the charity is giving accurate and evidence-based advice, based on the latest scientific research.

The charity recruits new trustees to the board by advertising nationally, interviewing potential candidates and then appointing. Successful candidates are formally welcomed at the next trustees meeting, following their appointment. Each newly appointed trustee chooses how long they wish to stand for, 3 years, and can stand for another term.

Strategic decisions are made by the Board of Trustees, with the day-to-day management of the charity delegated to the Director, Sam Feltham.

The charity recruits new members to the Scientific Advisory Committee by identifying gaps in the knowledgebase and asking the current Committee members to recommend relevant professionals. The potential candidates are approached, interviewed and then appointed.

REFERENCE AND ADMINISTRATIVE DETAILS

Patrons

Steve Bennett
Giancarlo and Katie Caldesi
James Goolnik BDS MSc (from October 2023)
Hannah Sutter

Trustees

Dr David Jehring (Chair)
Olivia Khwaja (Co Vice Chair)
Graham Phillips FRPharmS (Co Vice Chair)
Giles M Corby FCA (Treasurer)
Dr Joanna McCormack (resigned 31/5/2024)
Ellen Calteau RD (resigned 31/1/2024)
Professor Susan Fairlie RN, BSc (Hons), MSc
Tina Oldham (appointed 19/08/2024)
Benjamin Rubin (resigned 31/7/2024)
Paul Whittle (resigned 29/2/2024)
Lesley Adams (resigned 31/7/2023)
James Capon (resigned 31/5/2023)

Scientific Advisory Committee

Dr David Unwin (Chair)
Dr Joanne McCormack
Dr Ian Lake
Dr Jen Unwin
Dr Trudi Deakin
Dr Campbell Murdoch
Dr Katharine Morrison
Dr Bob Gill
Dr Ali Ibrahim
Dr Abbi Lulsegg
Dr Kesar Sadhra
Dr David Jehring (PHC Board representative)
Ellen Calteau RD (PHC project manager for Liberate)
Helen Gowers (PHC project manager for The Lifestyle Club)

PUBLIC HEALTH COLLABORATION
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024

Director	Sam Feltham
Registered Charity number	1171887 and SC052248
Principal address	C/O Reed Smith, The Broadgate Tower, 20 Primrose Street, London, EC2A 2RS
Bankers	HSBC Bank PLC, 23/24 Paddington House, Festival Place, Basingstoke, Hants, RG21 1LJ Wise Bank, The Tea Building, Shoreditch High Street, London, E1 6JJ
Solicitors	Reed Smith, The Broadgate Tower, 20 Primrose Street, London, EC2A 2RS
Independent Examiner	Griffin Chartered Accountants, Courtenay House, Pynes Hill, Exeter, EX2 5AZ
Accountant	Merlin Accountancy Services Ltd, 2 nd Floor, 33 Longbrook Street, Exeter, Devon, EX4 6AW

PUBLIC HEALTH COLLABORATION
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024

TRUSTEES' RESPONSIBILITY STATEMENT

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

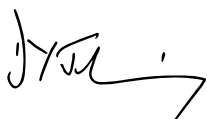
The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website.

As the charities trustees, we certify that:

- So far as we are aware, there is no relevant information of which the charities Independent Examiners are unaware, and
- We have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant information and to establish that the charity's Independent Examiners are aware of that information.

Approved by order of the board of trustees on 13th December 2024 and signed on its behalf by:



.....
Dr D Jehring - Chair

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
PUBLIC HEALTH COLLABORATION
FOR THE YEAR ENDED 31 MARCH 2024**

I report to the charity trustees on my examination of the accounts of Public Health Collaboration (the Trust) for the year ended 31 March 2024.

Respective Responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- To follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- To state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to these matters set out in the statement below.

Independent Examiner's Statement

In the course of my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that, in any material respect, the trustees have not met the requirements to ensure that:
 - proper accounting records are kept in accordance with section 130 of the 2011 Act; and
 - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the 2011 or
2. to which in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Laura Waycott
Griffin
Courtenay House,
Pynes Hill,
Exeter,
EX2 5AZ

Signed: .



Date: 17/12/24

PUBLIC HEALTH COLLABORATION

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024**

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	64,837	45,638	110,475	179,531
Charitable activities	5				
The Lifestyle Club		113,350	-	113,350	42,200
Liberate		(410)	-	(410)	19,900
Conference		66,912	-	66,912	35,601
Other trading activities	4	<u>23,876</u>	<u>-</u>	<u>23,876</u>	<u>36,047</u>
Total		<u>268,565</u>	<u>45,638</u>	<u>314,203</u>	<u>313,279</u>
EXPENDITURE ON					
Raising funds	6	19,696	62	19,758	17,971
Charitable activities	7				
General incl. Ambassadors		113,441	-	113,441	127,039
The Lifestyle Club		123,683	30,732	154,415	80,751
Liberate		25,031	-	25,031	15,313
Conference		42,029	-	42,029	52,588
Real Food Rebellion		119	-	119	-
Real Food Runners		24	-	24	-
Other	10	<u>3,195</u>	<u>-</u>	<u>3,195</u>	<u>1,717</u>
Total		<u>327,218</u>	<u>30,794</u>	<u>358,012</u>	<u>295,379</u>
NET INCOME/(EXPENDITURE)		(58,653)	14,844	(43,809)	17,900
RECONCILIATION OF FUNDS					
Total funds brought forward at 1 st April 2023		<u>112,811</u>	<u>-</u>	<u>112,811</u>	<u>94,911</u>
TOTAL FUNDS CARRIED FORWARD at 31st March 2024		<u><u>54,158</u></u>	<u><u>14,844</u></u>	<u><u>69,002</u></u>	<u><u>112,811</u></u>

PUBLIC HEALTH COLLABORATION

BALANCE SHEET AS AT 31 MARCH 2024

Registered Charity Number: 1171887 and SC052248

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
CURRENT ASSETS					
Debtors	14	63,816	2,376	66,192	80,315
Cash at bank	15	<u>89,123</u>	<u>12,468</u>	<u>101,591</u>	<u>88,008</u>
		152,939	14,844	167,783	168,323
CREDITORS					
Amounts falling due within one year	16	(98,781)	-	(98,781)	(55,512)
		<u>54,158</u>	<u>14,844</u>	<u>69,002</u>	<u>112,811</u>
NET CURRENT ASSETS					
		54,158	14,844	69,002	112,811
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>54,158</u>	<u>14,844</u>	<u>69,002</u>	<u>112,811</u>
NET ASSETS		<u>54,158</u>	<u>14,844</u>	<u>69,002</u>	<u>112,811</u>
FUNDS	17				
Unrestricted funds:					
General fund				54,158	112,811
Restricted funds:					
TLC - Restricted Fund				<u>14,844</u>	-
TOTAL FUNDS				<u>69,002</u>	<u>112,811</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 13th December 2024 and were signed on its behalf by:



.....
D Jehring - Chair

PUBLIC HEALTH COLLABORATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

1. CHARITY STATUS

The charity is a Charitable Incorporated Organisation (CIO) and has no share capital and is registered in England and Wales, and Scotland. The CIO was registered on 17th March 2017 in England and Wales, and on 12th January 2023 in Scotland, and the CIO's registered number and registered office address can be found within the Reference and Administration details on page 6 - 7 of the financial statements.

2. ACCOUNTING POLICIES

a) Basis of preparing the financial statements

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: 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) - (Charities SORP FRS 102) and the Charities Act 2011.

In drafting these financial statements, the charity has also takes advantage of the exemptions for smaller charities contained in Charity Commission publication CC17.

Public Health Collaboration meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The financial statements are presented in pound sterling (£) which is the charity's functional and presentation currency.

b) Preparation of the financial statements on a going concern basis

Public Health Collaboration reported a net deficit in the reporting period of £43,809, with total funds held at the end of the period of £69,002.

The trustees are of the view that, on the above basis, the charity is a going concern.

Public Health Collaboration is reliant on donations and memberships to continue providing their core services. The economic outlook and cuts in public spending, are a potential area of financial uncertainty for the charity.

c) Income

Donations and memberships are recognised in the financial statements on the date they are received.

Income from other trading activities, fundraising and charitable activities is included in the period in which it relates.

Grants, whether they are of a general nature or for a specific purposed, are recognised as a charitable activity and recorded at the date received.

PUBLIC HEALTH COLLABORATION

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2024

2. ACCOUNTING POLICIES - continued

d) Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of resources.

- Costs of generating funds are those costs incurred in attracting donations, and those incurred in trading activities that raise funds.
- Charitable activities include charitable distributions and the costs involved in the provision of services that the Public Health Collaboration provides.
- Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

Resources expended include attributable VAT which cannot be recovered.

e) Taxation

Under section 505 ICTA 1988 the charity is exempt from certain taxes. Full account is taken of tax credits attaching to gifts and qualifying donations. Public Health Collaboration has charitable status and is exempt from Income Tax on income it receives.

f) Debtors

Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

g) Creditors and Provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

h) Financial instruments

Public Health Collaboration only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

- Financial assets, includes trade receivables, cash and balances and investments are recognised at transaction value.
- Financial liabilities, includes trade payables and recognised at transaction value. Trade payables are obligations to pay for goods and services required from suppliers in the course of business activities.

i) Fund accounting

Unrestricted reserves are one fund that covers the day-to-day operations of the charity.

Restricted funds are those for a pre-agreed purpose where the donor has imposed conditions on the use of the funds. The policy for such funds is to adhere to the relevant conditions; temporary timing differences for income received may occur at the reporting date and is the reason for negative balances on some funds.

Designated reserves are built up of surplus unrestricted reserves assigned for specific purposes and are explained in more detail below. The trustees have decided that setting aside funds in this way is an effective financial discipline which helps the charity make the best use of its resources.

PUBLIC HEALTH COLLABORATION

NOTES TO THE FINANCIAL STATEMENTS - continued **FOR THE YEAR ENDED 31 MARCH 2024**

j) Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

3. DONATIONS AND LEGACIES

	Unrestricted funds	Restricted funds	2024 Total funds	2023 Total funds
	£	£	£	£
Donations	<u>64,837</u>	<u>45,638</u>	<u>110,475</u>	<u>179,533</u>
	<u>64,837</u>	<u>45,638</u>	<u>110,475</u>	<u>179,533</u>

4. OTHER TRADING ACTIVITIES

	Unrestricted funds	Restricted funds	2024 Total funds	2023 Total funds
	£	£	£	£
Fundraising events	131	-	131	16,696
Memberships	19,320	-	19,320	15,480
Books	2,069	-	2,069	3,871
Advertising revenue	2,255	-	2,255	-
Merchandise	<u>101</u>	<u>-</u>	<u>101</u>	<u>-</u>
	<u>23,876</u>	<u>-</u>	<u>23,876</u>	<u>36,047</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	2024	2023
Activity	£	£
The Lifestyle Club	113,350	42,200
Liberate	(410)	19,900
Conference	<u>66,912</u>	<u>35,601</u>
	<u>179,852</u>	<u>97,701</u>

6. RAISING FUNDS

	Unrestricted funds	Restricted funds	2024 Total funds	2023 Total funds
	£	£	£	£
Sundries	6,318	-	6,318	725
Merchandise	2,721	-	2,721	1,837
Other events	<u>10,657</u>	<u>62</u>	<u>10,719</u>	<u>15,409</u>
	<u>19,696</u>	<u>62</u>	<u>19,758</u>	<u>17,971</u>

PUBLIC HEALTH COLLABORATION

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 8) £	Support costs (see note 9) £	Totals £
General incl. Ambassadors	103,760	9,681	113,441
The Lifestyle Club	123,226	31,189	154,415
Liberate	24,862	169	25,031
Conference	42,029	-	42,029
Real Food Rebellion	119	-	119
Real Food Runners	24	-	24
	<u>294,020</u>	<u>41,039</u>	<u>335,059</u>

8. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2024 £	2023 £
Staff costs	140,960	117,074
Insurance	2,410	1,590
Telephone	20	327
Printing, postage and stationery	11,018	13,631
Advertising	19,155	13,558
Sundries	242	17
Computer costs	23,657	8,627
Travel & accommodation	2,932	1,914
Training	4,382	12,801
Professional fees	47,215	24,791
Hire of venue	42,029	51,550
	<u>294,020</u>	<u>245,880</u>

9. SUPPORT COSTS

	Governance costs	
	2024 £	2023 £
General incl. Ambassadors	9,681	17,666
The Lifestyle Club	31,189	13,422
Liberate	169	12,163
	<u>41,039</u>	<u>43,251</u>

10. OTHER

	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
Interest payable and similar charges	<u>3,195</u>	<u>-</u>	<u>3,195</u>	<u>1,717</u>

PUBLIC HEALTH COLLABORATION

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

11. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023, except as described in note 19.

Trustees' expenses

	2024	2023
	£	£
Trustees' expenses	<u>1,963</u>	<u>1,187</u>

12. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	130,662	92,908
Social security costs	7,429	5,059
Other pension costs	<u>2,869</u>	<u>19,107</u>
	<u>140,960</u>	<u>117,074</u>

The staff costs relate to the salaries paid to the full time Director, Project Managers and Administration.

The Key Management Personnel of Public Health Collaboration is the Director. The total employee benefits paid to them in the year were:

	2024	2023
	£	£
Wages and salaries	45,000	45,000
Social security costs	4,955	3,550
Other pension costs	1,163	1,163

The average monthly number of employees during the year was as follows:

	2024	2023
Average Employee Numbers	<u>4.5</u>	<u>3.2</u>

No employees received emoluments in excess of £60,000.

In addition to employees, the charity has a number of unpaid voluntary workers.

13. MOVEMENT IN TOTAL FUNDS FOR THE YEAR

	2024	2023
	£	£
This is stated after charging:		
Independent Examiners Fee	1,140	150

PUBLIC HEALTH COLLABORATION

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade debtors	6,000	4,500
SS & Other Taxes	-	442
Prepayments	<u>60,192</u>	<u>75,373</u>
	<u>66,192</u>	<u>80,315</u>

15. CASH AT BANK

	General fund	TLC - Restricted Fund	2024 Total funds	2023 Total funds
	£	£	£	£
HSBC - main account	86,527	12,468	98,995	83,487
Paypal	500	-	500	715
Stripe	2,039	-	2,039	3,742
Wise - \$	2	-	2	0
Wise GBP	<u>55</u>	<u>-</u>	<u>55</u>	<u>64</u>
Total	<u>89,123</u>	<u>12,468</u>	<u>101,591</u>	<u>88,008</u>

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	24,394	16,147
Other creditors	645	226
Accruals and deferred income	<u>73,742</u>	<u>39,139</u>
	<u>98,781</u>	<u>55,512</u>

17. MOVEMENT IN FUNDS

	As at 01 April 2023 £	Income £	Expenditure £	As at 31 March 2024 £
General Fund	112,811	268,565	327,218	54,158
Restricted Fund	-	45,638	30,794	14,844
	<u>112,811</u>	<u>314,203</u>	<u>358,012</u>	<u>69,002</u>

Unrestricted reserves are one fund that covers the day-to-day operations of the charity.

PUBLIC HEALTH COLLABORATION

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2024

Restricted funds are those for a pre-agreed purpose where the donor has imposed conditions on the use of the funds. The policy for such funds is to adhere to the relevant conditions; temporary timing differences for income received may occur at the reporting date and is the reason for negative balances on some funds. The restricted funds are broken down as follows:

- The Lifestyle Club - Our type 2 diabetes remission coaching service, that helps people reverse their diagnosis through dietary changes.

Designated reserves are built up of surplus unrestricted reserves assigned for specific purposes and are explained in more detail below. The trustees have decided that setting aside funds in this way is an effective financial discipline which helps the charity make the best use of its resources. These are reported as follows:

- General Reserve - to cover 3-6 months running costs and any potential wind-up costs of the charity.

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	General Fund	Restricted Fund	Total Funds As at 31 March 2024 £	Total Funds As at 31 March 2023 £
Current Assets	152,939	14,844	167,783	168,323
Current Liabilities	(98,781)	-	(98,781)	(55,513)
Net assets	54,158	14,844	69,002	112,810

19. RELATED PARTY DISCLOSURES

Other than the following, no trustee or connected person has received fees or emoluments, during the year.

Merlin Accountancy Services Ltd

A company owned by Giles Corby, a trustee and treasurer of the Public Health Collaboration since April 2022.

During the year donations of £498 were received by the charity and during the year £3,519 was paid to them for bookkeeping and accounts work.

	2024 £	2023 £
Amount due to related party at the balance sheet date	-	-

Olivia Khwaja

Olivia Khwaja, a trustee of the Public Health Collaboration since April 2022.

During the year £16,775 was paid to them for marketing and social media services. There was an amount due of £4,675 at the balance sheet date.

Ellen Calteau

Ellen Calteau, a trustee of the Public Health Collaboration since April 2022 and became an employee in February 2023. They resigned as a trustee in January 2024

PUBLIC HEALTH COLLABORATION

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

During the period that they were trustee £17,333 was paid to them for salary costs. There was no amount due at the balance sheet date.