

C3 Collaborating for Health

Annual Report and Financial Statements

31 December 2018

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 Rachel Crossley Ms Sally Gilding Mr John Grumitt Dr Jane Holdsworth Dr Harpreet Sood Mrs Caroline Stanger
Chief Executive and Company Secretary	Ms Christine Hancock
Registered office	7-14 Great Dover Street London SE1 4YR
Telephone	020 3096 7706
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 Year to 31 December 2018

The trustees present their report together with the financial statements of C3 Collaborating for Health for the year to 31 December 2018.

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 2018 and served throughout the year:

Trustee
Ms Zoe Bedford
Ms Rachel Crossley
Ms Sally Gilding
Mr John Grumitt
Dr Jane Holdsworth
Dr Harpeet Sood
Mrs Caroline Stanger

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

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

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

GOVERNANCE, STRUCTURE AND MANAGEMENT (continued)

Statement of trustees' responsibilities

The trustees (who are also directors of C3 Collaborating for Health for the purposes of company law) are responsible for preparing the trustees' report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure of the charitable company for that period.

In preparing these financial statements, the trustees are required to:

- ◆ select suitable accounting policies and then apply them consistently;
- ◆ observe the methods and principles in Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable to the United Kingdom and Republic of Ireland (FRS 102);
- ◆ make judgements and estimates that are reasonable and prudent;
- ◆ state whether applicable United Kingdom Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- ◆ prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Organisation

The trustees meet to discuss and review the organisation and structure of the charitable company. The day-to-day organisation of the charity is the responsibility of the Chief Executive and this is supported by quarterly meetings 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.
- ◆ We work 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**.

Events are a central means by which C3 builds partnerships. These meetings bring together policy-makers, 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.

OBJECTIVES AND ACTIVITIES (continued)

C3's web presence is also important in spreading messages about health. C3's 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 world where people are not dying from preventable chronic disease because they find it easier to live healthy lives."

C3 brings together different communities to create changes that make it easier for people to: improve what they eat and drink, stop tobacco use, and get more physical activity.

Working with professionals

C3 works with health professional (particularly nursing) communities to enhance their own knowledge and become advocates for their patients and families. Health professionals are among those best placed to give the trusted, accurate advice needed to help people live healthier lives and prevent chronic disease.

The Burdett Trust for Nursing continues to support C3's work with nurses, enabling C3 to engage some of the world's 20 million nurses in preventing chronic disease, by promoting healthy behaviours and lifestyles.

Healthy Weight in Nurses

C3 has continued to work with nurses who are obese to create resources 'designed by nurses, for nurses'.

C3 collaborated with MAXIMUS UK to adapt its digital wellbeing platform into a customised app for nurses to support their weight-loss activities. Publicised in the *Nursing Standard* and *Nursing Times*, nearly 100 nurses accessed the app in its first week. From February to September 2018, the NURSING YOU app allowed 1,063 nurses to assess their health, set wellness goals and track their progress. 71 per cent of app users remained active during the 6-month pilot. The NURSING YOU app will continue in 2019 with the addition of life health coaching on weight-management advice and behavioural change for app users.

Healthy Nursing Collaborative

C3 continued the Healthy Nursing Collaborative (HNC), a global initiative established in 2017 linking those interested in supporting nurses' health and prevention in practice. It includes a network of over 100 professionals from 27 countries. The network provided feedback on a script for a nurses' health film which will premiere in 2019, with the goal of spreading awareness amongst nurses and their employers about the need to prioritise nurses' own health.

ACHIEVEMENTS AND PERFORMANCE (continued)

Working with health professionals (continued)

NHS England

NHS England is funding C3 to carry on the work with nurses' own health, by inspiring NHS England's 1,800 Nurse Ambassadors to improve their own health and wellbeing to then inspire other nurses to do the same. Outcomes will include a toolkit of resources focused on key areas within nurses' health (e.g. sleep, healthy eating), which will be available for NHS England Nurse Ambassadors in 2019.

International Breakfast Seminars

C3 organised seven international breakfast seminars which were well attended and featured speakers from Canada, Europe, New Zealand, Nigeria and USA. 94 per cent of surveyed attendees rated the seminars' networking as good or excellent; and 93 per cent believe that C3 seminars provide access to experts and perspectives that they would not find at other London-based events.

Working with communities

C3 believes in empowering communities to change unhealthy environments and lifestyles. An innovative mobile tool (CHESS™) equips communities to collect evidence about their communities' strengths and the barriers they face every day when making choices about diet, activity and healthy living.

Communities driving change, Tower Hamlets

C3 published a report about a community consortium project using CHESS™ in the London Borough of Tower Hamlets. It outlined community members' findings from a community mapping exercise and recommendations for interventions to improve local health and reduce inequalities. These evidence-based recommendations will inform the next phase of this five-year project, commissioned by the London Borough of Tower Hamlets.

Medtronic

In early 2018, the Medtronic Foundation awarded \$50,000 to build on our Healthy Communities project's foundational work in Ovenden. This new project is in partnership with Ovenden's local project manager and Wellbeing People. Activities have included over 100 community members using the Wellbeing People's Interactive Health Kiosk, which helps individuals assess their health and areas of improvement.

IBM

IBM awarded C3 £23,000 in pro-bono consultancy to assess refining the CHESS™ mobile tool that equips local communities in identifying and mapping the barriers they face every day when making choices about diet, activity and healthy living. IBM led a workshop with participants from the C3 team, community members from Glendoune, and key individuals from the community health world. Together they mapped out how the CHESS tool works currently and how best to refine the tool so that it can be brought to large-scale projects to reach even more communities.

ACHIEVEMENTS AND PERFORMANCE (continued)

Working with business

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

Novo Nordisk

Novo Nordisk and Medtronic sponsored C3 to deliver the second and final meeting in a series of high-level meetings for commissioners of obesity services, local clinicians and obesity experts to discuss the complex management of obesity and the need for change in the commissioning of obesity services.

MAXIMUS

In 2018, MAXIMUS UK adapted its digital wellbeing platform into a customised app for nurses to support their weight-loss activities for the C3-led project, the Healthy Weight Initiative for Nurses. 1,063 nurses registered on the NURSING YOU platform during the 6-month pilot programme, with 71 per cent remaining active.

Nestlé UK & Ireland

C3 was shortlisted for a Food & Drink Federation Award for its communities project with Nestlé.

Promoting health in the workplace

People at work are aged 16-70, are well enough to work and can be supported to lead healthier lives.

C3 brings together experts to determine best practice in this popular but under-evaluated field, and advises organisations of the latest evidence and methods to implement.

C3 Workplace Health Movement

C3 leads this network of 250 professionals from 170+ organisations. For 2018, C3 partnered with RAND Europe to curate a series of popular seminars in prestigious venues across London. Known as a forum for sharing practical tools in workplace health, 90 per cent of surveyed attendees would recommend these events to colleagues. Tickets to C3's Workplace Health Movement meeting *Evaluating health outcomes in workplace wellbeing: does measurement matter?* "sold out" in less than 24 hours. 46 attendees heard Mike Whitmore of RAND Europe present about evaluation in workplace health.

Accreditation

C3 held meetings with the UK Accreditation Service to discuss a way forward to accreditation for the wellbeing industry. This work has been co-sponsored by Punter Southall and Wellbeing People.

ACHIEVEMENTS AND PERFORMANCE (continued)

Working with business (continued)

The Health Insurance Group

C3 worked with THIG to produce research and articles that they disseminated to their corporate and SME clients.

Events, publications and communications

- ◆ C3 has produced newsletters monthly and electronically.
- ◆ C3 has maximised the opportunities provided by the new website.
- ◆ C3 hosted a successful October 2018 event for Primary Care International about creating effective multi-sector partnerships to tackle chronic disease in resource-poor settings. The event had a high turnout and keen interest and participation on the day. "I really enjoyed the networking breakfast, and was really impressed by the open and collaborative atmosphere that you fostered." – Thare Machi Education.
- ◆ C3 and the Economist Intelligence Unit held an event *Stories sell better than facts: Transparency of health news* to celebrate the 10th anniversary of Behind the Headlines.

FINANCIAL REVIEW

Financial report for the period

For the year ended 31 December 2018, C3 had total income of £323,993 (2017: £421,914) and total expenditure of £347,421 (2017: £408,715), resulting in a net loss for the year of £23,428 (2017: surplus of £13,199). The carried forward fund balance at 31 December 2018 amounted to a negative balance of £10,054.

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.

The current reserves policy is formally reviewed and monitored by the trustees at the biannual trustee meetings to ensure the policy still achieves the required levels of financial cover.

As at 31 December 2018, unrestricted funds amounted to a negative balance of £10,054. Further cost saving measures that have been put into place during recent financial years to ensure future financial surpluses can be generated to build up unrestricted funds in future years.

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 statement do not include the adjustments that would result if the charity was unable to continue as a going concern.

PLANS FOR THE FUTURE

Working with health professionals

- ◆ C3 will hold at least 6 International Breakfast Seminars;
- ◆ C3 will develop Nursing You (both the app and programme) to reach more nurses;
- ◆ C3 will work with Human Story to develop and disseminate a film on nurses' health;
- ◆ C3 will help to bring the Wellbeing Symposium to London;
- ◆ C3 will manage obesity training for nurses at the European Congress on Obesity;
- ◆ C3 will support NHS England's Ambassadors with a toolkit on nurses' health; and
- ◆ C3 will provide a keynote at the International Council of Nurses Congress in Singapore.

Working with business

- ◆ C3 will work with MAXIMUS to positively impact the health and wellbeing of nurses through the provision of weight management advice and behavioural change coaching; and to specifically evaluate the additional value of coaching, creating an evidence-base for future programme design;
- ◆ Berkeley Partnership to host a workplace health event;
- ◆ C3 will reach out to new business sectors that can influence population health.

Promoting health in the workplace

- ◆ C3 will hold four Workplace Health Movement events, supported by City firms.

Working with communities

- ◆ C3 will develop a CHESS™ programme to support the implementation of CHESS in at least 2 new communities and to deliver enhancement to the CHESS application
- ◆ C3 will engage our global network in activities such as surveys and case studies.

By order of the trustees:

Chair of Trustees

Date:

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 2018, 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 2018

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

Statement of financial activities Year to 31 December 2018

	Notes	Unrestricted funds £	Restricted funds £	2018 Total funds £	2017 Total funds £
Income and expenditure					
Income from:					
Charitable activities	1	141,388	182,604	323,992	421,914
Investment income		1	—	1	—
Total income		141,389	182,604	323,993	421,914
Expenditure on:					
Charitable activities	2	164,817	182,604	347,421	408,715
Total expenditure		164,817	182,604	347,421	408,715
Net (expenditure) income for the year / net movement in funds		(23,428)	—	(23,428)	13,199
Fund balances brought forward at 1 January 2018		13,374	—	13,374	175
Fund balances carried forward at 31 December 2018		(10,054)	—	(10,054)	13,374

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

Statement of financial activities Year to 31 December 2017

	Notes	Unrestricted funds £	Restricted funds £	2017 Total funds £	2016 Total funds £
Income and expenditure					
Income from:					
Charitable activities	1	363,581	58,333	421,914	676,388
Investment income		—	—	—	2
Total income		<u>363,581</u>	<u>58,333</u>	<u>421,914</u>	<u>676,390</u>
Expenditure on:					
Charitable activities	2	<u>324,066</u>	<u>84,649</u>	<u>408,715</u>	<u>671,919</u>
Total expenditure		<u>324,066</u>	<u>84,649</u>	<u>408,715</u>	<u>671,919</u>
Net income (expenditure) for the year / net movement in funds		39,515	(26,316)	13,199	4,471
Fund balances brought forward at 1 January 2017		(26,141)	26,316	175	(4,296)
Fund balances carried forward at 31 December 2018		<u>13,374</u>	<u>—</u>	<u>13,374</u>	<u>175</u>

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

Balance sheet 31 December 2018

	Notes	2018 £	2017 £
Current assets			
Debtors	6	11,542	68,080
Cash at bank and in hand		76,021	28,978
		87,563	97,058
Creditors: amounts falling due within one year	7	(97,617)	(83,684)
Net current (liabilities) assets		(10,054)	13,374
Total net (liabilities) assets		(10,054)	13,374
Represented by:			
Funds and reserves			
<i>Income funds</i>			
Restricted funds	8	—	—
Unrestricted funds		(10,054)	13,374
		(10,054)	13,374

For the year ended 31 December 2018 the charitable company was entitled to exemption from audit under section 477 of the Companies Act ("the Act") relating to small companies.

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

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

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

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

Chair of Trustees

Approved on:

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 statement 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 2018

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.

1 Income from charitable activities

2018	Unrestricted funds £	Restricted funds £	Total 2018 £
Working with Businesses	45,136	—	45,136
Health Professionals	1,000	—	1,000
The Burdett Trust for Nursing (note 8) - Healthy Nursing Collaborative	—	126,198	126,198
The Burdett Trust for Nursing (note 8) - Nursing You	—	56,406	56,406
Core donations and other income	19,991	—	19,991
Workplace Health	31,582	—	31,582
Community Engagement	43,679	—	43,679
	141,388	182,604	323,992
<hr/>			
2017	Unrestricted funds £	Restricted funds £	Total 2017 £
Working with Businesses	144,237	—	144,237
Health Professionals	188,956	—	188,956
The Burdett Trust for Nursing (note 8) – Healthy Nursing Collaborative	—	58,333	58,333
Core donations and other income	7,394	—	7,394
Workplace Health	22,994	—	22,994
Community Engagement	—	—	—
	363,581	58,333	421,914

2 Expenditure on charitable activities

2018	Unrestricted funds £	Restricted funds £	Total 2018 £
Direct project costs			
. The Burdett Trust for Nursing (note 8) – Healthy Nursing Collaborative	—	30,350	30,350
. The Burdett Trust for Nursing (note 8) – Nursing You	—	18,900	18,900
Other costs of core charitable activities, including support costs			
. Rent and rates	6,835	7,561	14,396
. Staff costs (note 4)	61,274	67,783	129,057
. Exchange gains	(12)	(13)	(25)
. Other project and overhead costs	95,364	56,523	151,887
. Governance and administration costs (note 3)	1,356	1,500	2,856
	164,817	182,604	347,421

2 Expenditure on charitable activities

2017	<i>Unrestricted funds £</i>	<i>Restricted funds £</i>	Total 2017 £
<i>Direct project costs</i>			
. <i>The Burdett Trust for Nursing (note 8) – Healthy Nursing Collaborative</i>	—	24,172	24,172
<i>Other costs of core charitable activities, including support costs</i>			
. <i>Rent and rates</i>	19,870	2,508	22,378
. <i>Staff costs (note 4)</i>	42,595	33,218	75,813
. <i>Exchange losses</i>	36	4	40
. <i>Other project and overhead costs</i>	258,137	24,315	282,452
. <i>Governance and administration costs (note 3)</i>	3,428	432	3,860
	324,066	84,649	408,715

3 Governance costs

2018	<i>Unrestricted funds £</i>	<i>Restricted funds £</i>	Total 2018 £
Independent examination and accountancy related fees	1,356	1,500	2,856
	1,356	1,500	2,856

2017	<i>Unrestricted funds £</i>	<i>Restricted funds £</i>	Total 2017 £
Independent examination and accountancy related fees	3,428	432	3,860
	3,428	432	3,860

4 Staff costs

	2018 £	2017 £
Staff costs during the period were as follows:		
Wages and salaries	118,678	71,614
Pension costs	946	715
Social security costs	9,433	3,484
	129,057	75,813

The average number of staff employed during the year was 3 (2016 – 4). The average monthly number of full-time equivalent employees during the year was 3 (2017 - 3).

One employee earned between £60,000 and £70,000 (including benefits) during the year ended 31 December 2018 (2017 – no employees earned over £60,000 in the year). Total remuneration of key management personnel in the year ended 31 December 2018 amounted to £62,700.

No trustee received any remuneration in respect of their services as a trustee during the year nor were any expenses reimbursed (2017 - 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

	2018 £	2017 £
Grants receivable	3,284	46,086
Other debtors and prepayments	8,258	21,994
	11,542	68,080

7 Creditors: amounts falling due within one year

	2017 £	2017 £
Trade creditors	9,435	8,817
Other creditors and accruals	10,948	32,000
Deferred income	73,316	41,667
Taxation and social security	3,918	1,200
	97,617	83,684

Notes to the financial statements 31 December 2018

8 Restricted funds

	At 1 January 2018 £	Income £	Expenditure £	At 31 December 2018 £
The Burdett Trust for Nursing	—	182,604	(182,604)	—
	—	182,604	(182,604)	—

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 two pieces of work during the year ended 31 December 2018:

- ♦ *Healthy Nursing Collaborative*
C3 continued the Healthy Nursing Collaborative (HNC), a global initiative established in 2017 linking those interested in supporting nurses' health and prevention in practice. It includes a network of over 100 professionals from 27 countries. The network provided feedback on a script for a nurses' health film which will premiere in 2019, with the goal of spreading awareness amongst nurses and their employers about the need to prioritise nurses' own health.
- ♦ *Nursing You*
Work has been undertaken to develop a customised app for nurses to support their weight-loss activities. Publicised in the *Nursing Standard* and *Nursing Times*, nearly 100 nurses accessed the app in its first week. From February to September 2018, the NURSING YOU app allowed 1,063 nurses to assess their health, set wellness goals and track their progress. 71 per cent of app users remained active during the 6-month pilot. The NURSING YOU app will continue in 2019 with the addition of life health coaching on weight-management advice and behavioural change for app users.

9 Related parties

There are no related party transactions to report for the years ended 31 December 2018 and 31 December 2017.

10 Operating lease commitments

At 31 December 2018, the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2018 £	2017 £
Within one year	6,375	6,375

Notes to the financial statements 31 December 2018

11 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fund balances at 31 December 2018 are represented by:			
Net current liabilities	(10,054)	—	(10,054)
	(10,054)	—	(10,054)