

2022/2023

# ANNUAL REPORT



Charity Registration Number 1171887 / SC052248

[www.phcuk.org](http://www.phcuk.org)

Annual Report and Financial Statements  
for the year ended 31 March 2023

# CONTENTS

	<b>Page</b>
Trustees' Annual Report	3 – 13
Independent Examiner's Report	14
Statement of Financial Activities	15
Balance Sheet	16
Notes to the Financial Statements	17 - 23



# TRUSTEES' ANNUAL REPORT

The Trustees have pleasure in presenting their report along with the financial statements for the year ended 31 March 2023. The financial statements have been prepared in accordance with current statutory requirements, the charity's governing documents, and the recommendations of the Statement of Recommended Practice "Accounting and Reporting by Charities" (SORP 2005) and complies with applicable law. We have also referred to the guidance contained in the Charity Commission's guidance on public benefit when reviewing our aims and objectives for the year.

## AIMS & OBJECTIVES

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 & 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.



# ACHIEVEMENTS & PERFORMANCE

## NEW BEGINNINGS

Following the development of our new logo and website last year, we wanted to help our members become better connected with one another. After reviewing all the different options, we decided to build our own app. This links up with our website, so whether you are on a phone or computer, as long as you're logged into your PHC members account, you'll always be looking at the same platform. With the app, we not only aim to help our members become more connected, but to bring more value to being a member, we also intend to provide exclusive content. Our app, PHC Connect is available on both [Android](#) and [Apple](#).



Our organisation has now been running for 7 years, and during that time our reach throughout the country has gone from strength to strength. Although still a relatively small amount in comparison to England and Wales, the number of Ambassadors springing up in Scotland has been steadily increasing. One of those recent Ambassadors is Moira Newiss, a Nutritional Therapist who specialises in chronic fatigue syndrome. Through her experience and energy we were able to register as a charity with the [Scottish Charity Regulator](#) (OSCR). We are eternally grateful for Moira's assistance and persistence in helping us get charity status in Scotland as well as her significant contribution to the PHC as a whole.

Our [Scientific Advisory Committee](#) (SAC) is a group of pioneering clinicians and researchers in metabolic health from varying specialties, who give expert advice for our projects and publications. During this year we looked at what skills we wanted to add to the SAC to become more knowledgeable for our current and upcoming projects. Through this review we concluded that we wanted a psychiatrist, an endocrinologist and someone with an intimate knowledge of the inner workings of the NHS. With thanks to the members of the SAC and Trustees we found three outstanding individuals. First is Dr Ali Ibrahim, who is an Oxford trained child and adolescent psychiatrist specialising in eating disorders. Second is Dr Abbi Lulseged, who is a consultant physician with a specialist interest in endocrinology and diabetes. He was also recently appointed a fellow of the Royal College of Physicians. Last is Dr Bob Gill, who is General Practitioner in Kent as well as the documentary filmmaker behind The Great NHS Heist.



At the end of last year, we had just begun the process for new [Trustees](#). From our recruitment drive, we received 25 applications. Through our review process, we shortlisted 15 individuals for an interview. Originally, we aimed to add 6 to 8, but after 2 rounds of interviews and the fact that two current Trustees were stepping down, we ended up appointing 10 new members to the Board - giving us a total of 11 Trustees.



With that in mind, we wanted to acknowledge the two Trustees who are passing on the baton of responsibility. A big thank you to Dr Ian Lake and Dr Trudi Deakin for all of your hard work and support over the past 7 years. We simply couldn't have got the PHC to where it is today without you.

On that note, we'd like to welcome our new Board of Trustees, who come from varying backgrounds and will give us the knowledge we need to help more people with their metabolic health.



**Dr Joanne McCormack (Chair)**



**Dr David Jehring**



**Olivia Khwaja**



**Giles Corby (Treasurer)**



**Ellen Calteau RD**



**Graham Phillips FRPharms**



**Ben Rubin**



**Prof Susan Fairlie**



**Paul Whittle**



**James Capon**



**Lesley Adams**

## REMEMBERING YVONNE LANE

Having said that, it is with great sadness to report that one of the originally appointed Trustees, Yvonne Lane, passed away on 27th March 2023. By profession, Yvonne was a charity fundraiser, who had a wealth of expertise. However, she was also an amazing advocate for our approach, due to her experience of putting type 2 diabetes into remission. Her energy and enthusiasm for the change we want to see was never ending, and will be sorely missed, but she will never be forgotten.



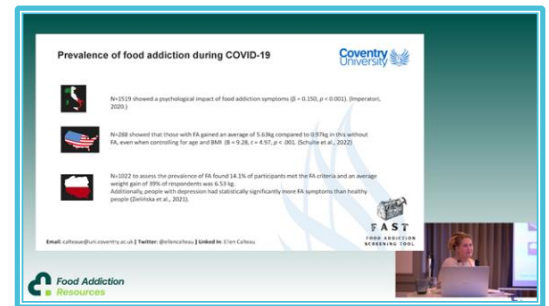
## RAISING AWARENESS

One of the primary ways we raise awareness about the importance of metabolic health is through our annual conference. After 2-years of being virtual, our 2022 conference at the University of Bristol was a wonderful return to in-person events. With speakers from around the world and 250 delegates, it was great to reconnect with everyone.



Our keynote speaker was New York Times best-selling author and science journalist, Nina Teicholz, who spoke about how science is being corrupted. Other speakers included Dr Paul Earley, who spoke about the brain affects behaviour, as well as Bitten Jonsson, who spoke about addiction interaction disorder. We also had a patient perspective on heart disease from Tony Royle and how to overcome infertility using real food with Natalie Coghlan.

Speaking of which, just the day before the main PHC conference, SAC member, Dr Jen Unwin hosted the first international conference on food addiction. Where the likes of Dr Earley and Bitten Jonsson were able to go into detail about their area of expertise. Also speaking was PHC Trustee, Ellen Calteau RD, who spoke about screening for food addiction in secondary care. This slide conference was very well received, and we hope to repeat its success in future years.

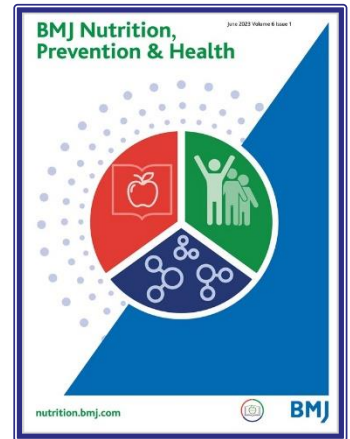


The conference was in May 2022 and then we managed to publish the recordings on our [YouTube channel](#) in August 2022. From then and up until the end of this financial year, we clocked up a mind blowing 304,000 views with 55,400 minutes of watch time. We also increased our subscriber base by 3,200 to a respectable 25,000. In the near future, we aim to use our YouTube channel more in raising awareness and engaging with wider communities.



Following our registration with the Scottish Charity Regulator, Ambassador for Oban, Argyll and Bute, Moira Newiss was keen for the PHC to host its first event in Scotland. Held in Edinburgh at The Quaker Meeting House on Victoria Street, the event had over 80 delegates and was a great start to more activity in Scotland. Talks included The Gut-Brain Axis by Dr Rachel Brown, The Coach Client Connection by Ally Houston and Supercharging Your Energy with Moira Newiss.

Another important way to help raise awareness about the importance of metabolic health is for us to fund papers to become open access, i.e., freely available to the public to read and not behind a paywall. This year SAC members Dr Jen Unwin and Dr David Unwin published two seminal papers on their work with the help of statistician and PHC Ambassador for Islington, Christine Delon. The first of which was titled “Low carbohydrate and psychoeducational programs show promise for the treatment of ultra-processed food addiction” published in the [Frontiers in Psychiatry](#) journal. The paper concluded that “The current data are the first to demonstrate the short-term clinical effectiveness of a low carbohydrate “real food” intervention delivered in an online group format with education and social support for individuals with [food addiction] symptoms.” The second paper was titled “What predicts drug-free type 2 diabetes remission? Insights from an 8-year general practice service evaluation of a lower carbohydrate diet with weight loss”. This paper published in [BMJ Nutrition](#) concluded “A low carbohydrate diet-based approach was able to achieve major weight loss with substantial health and financial benefit.”



The final method we’d like to bring attention to for raising awareness about the importance of metabolic health is through collaboration. A prime example of this from this year was our joint project with Love British Food. Every year LBF facilitates a Love British food Fortnight to celebrate the brilliance of British food. This year, we worked with LBF to create a [14 Day Healthy Living Action Calendar](#), to help people do something every day to combine healthy lifestyles with British food. It was a resounding success with hundreds of people downloading the action calendar as well as posting on social media what they did.

## OUR PROJECTS

Thanks to the wonderful work of our employees and volunteers, our projects continue to help people around the country improve their health. Such as our health coach service for type 2 diabetes, The Lifestyle Club (TLC) being given The Largest Impact on Body Weight & Waist Circumference award from X-PERT Health. Congratulations to Director of TLC, Helen Gowers RD and the rest of her team for going above and beyond to make that happen.





Also, our Ambassadors Programme continues to have a significant impact on people's lives. We thank every single one of our volunteers for putting in all the time and effort it requires, but a special thank you must go to Ambassador for Beaconsfield, Sheila Docker and Ambassador for Windsor, Helen Ritchie. Who have been running a lifestyle support group at The Cedars Surgery in Maidenhead. They are now a mainstay of the surgery, and all patients are encouraged to attend the group.

A new project for this year comes from Ambassador for Portsmouth, Mark Hancock and Ambassador for Bournemouth, Olly Leicester. Earlier this year Mark and Olly came up with the idea of starting an informal running group by using parkrun as the weekly event to facilitate the group's activities. From this great idea [Real Food Runners](#) was born. Since the start of the year, we've had a few meet-ups both in the North and the South. Ambassador for Beaconsfield, Sheila Docker has even utilised Real Food Runners to galvanise her lifestyle support group members.



## FINANCIAL REVIEW

Total incoming resources for the year to 31 March 2023 amounted to £313,281 (year ended 31 March 2022 £87,758).

Total resources expended for the year to 31 March 2023 amounted to £295,381 (year ended 31 March 2022 £123,620).

The Charity had £112,810 (year ended 31 March 2022 £94,910) in its general fund at the year ended 31 March 2023.

As at 31 March 2023, cash at bank and in handheld by the charity was £88,008 (31 March 2022 £137,652), with a healthy net current assets figure of £112,810 (31 March 2022 £94,910).

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

Notes 14 and 15 to the financial statements provide further explanation.

### 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.



## PLANS FOR FUTURE PERIODS

Looking at the year ahead, we are planning to host our 8th annual conference in-person at the Crucible Theatre in Sheffield. Once again, we will be inviting speakers from around the world to congregate to share their area of expertise. In addition, we aim to make this the first year we include continued professional development points. We also aim to make this the first year we live stream the event.



This is our seventh year as an organisation, and so we have spent a significant amount of time reflecting on what we want our future to look like. With that in mind, we hired a consultant to help us with our [Theory of Change](#). We did this at an in-person weekend meeting in London, where we had representatives from across the charity. Including all employees, the new Trustees and representatives from the Scientific Advisory Committee and the Ambassadors Programme. The weekend was very thought provoking and enlightening. The outcomes were vast, but the one thing we all agreed on was that the PHC was about helping people improve their metabolic health through sustainable lifestyle changes. Over the summer of 2023, we will work on distilling all the ideas for what our future looks like to produce our Theory of Change.



## STRUCTURE, GOVERNANCE & MANAGEMENT

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, 2 - 4 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 & ADMINISTRATION DETAILS

### Patrons

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

### Trustees

Dr Joanne McCormack (Chair until July 2023)  
Dr David Jehring (Chair from July 2023)  
Olivia Khwaja (Co Vice Chair from Sept 2023)  
Graham Phillips FRPharmS (Co Vice Chair from Sept 2023)  
Giles Corby FCA (Treasurer)  
Ellen Calteau RD  
Professor Susan Fairlie RN, BSc (Hons), MSc (from March 2023)  
Benjamin Rubin  
Paul Whittle  
Lesley Adams (to July 2023)  
James Capon (to May 2023)  
Dr Ian Lake (to September 2022)  
Yvonne Lane (from April to October 2022)

<b>Scientific Advisory Committee</b>	<p>Dr Aseem Malhotra (President to February 2023)</p> <p>Dr David Unwin (Chair from February 2023)</p> <p>Dr Joanne McCormack (PHC Board representative)</p> <p>Dr Ian Lake</p> <p>Dr Jen Unwin</p> <p>Dr Ayan Panja (to May 2022)</p> <p>Dr Trudi Deakin</p> <p>Dr Campbell Murdoch</p> <p>Dr Katharine Morrison</p> <p>Dr Tamsin Lewis (to July 2022)</p> <p>Dr Bob Gill (from Nov 2022)</p> <p>Isabella Cooper (from Nov 2022 to March 2023)</p> <p>Dr Ali Ibrahim (from Nov 2022)</p> <p>Dr Abbi Lulsegged (from Nov 2022)</p> <p>Dr Kesar Sadhra (from July 2023)</p>
<b>Director</b>	Sam Feltham
<b>Registered Charity Number</b>	1171887 and SC052248
<b>Registered Address</b>	C/o Reed Smith, The Broadgate Tower, 20 Primrose Street, London, EC2A 2RS
<b>Bankers</b>	HSBC Bank PLC, 23/24 Paddington House, Festival Place, Basingstoke, Hants, RG21 1LJ
<b>Solicitors</b>	Reed Smith, The Broadgate Tower, 20 Primrose Street, London, EC2A 2RS
<b>Independent Examiner</b>	Beechtree Bookkeeping, 9 Wallaford Road, Buckfastleigh, Devon, TQ11 0AR
<b>Accountant</b>	Merlin Accountancy Services Ltd, 2nd Floor, 33 Longbrook Street, Exeter, Devon, EX4 6AW

## STATEMENT OF TRUSTEES' RESPONSIBILITIES

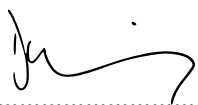
Charity Law requires the Trustees to prepare financial statements for each financial period, which give a true and fair view of the state of affairs of the company and the profit or loss for that period. In preparing those financial statements the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- Prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the company will continue to operate;
- State whether the policies adopted are in accordance with the charities SORP and with applicable accounting standards, subject to any material departures disclosed and explained in the Financial Statements.

The Trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that financial statements comply with the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the governing document. The Trustees 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.

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.

Signed.....  


Name: Dr David Jehring

Date..13/12/2023.....

**INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF  
PUBLIC HEALTH COLLABORATION**

**Year Ended 31 March 2023**

I report on the accounts of the charity for the year ended 31 March 2023, which are set out on pages 15 to 23.

**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.

**Philip Northcott**

P Northcott  
Beechtree Bookkeeping  
9 Wallaford Road, Buckfastleigh  
Devon, TQ11 0AR

Signed:.....

Date:.....19/12/2023.....



**PUBLIC HEALTH COLLABORATION**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**(INCLUDING INCOME AND EXPENDITURE ACCOUNT)**

**Year Ended 31 March 2023**

	Notes	Total Funds 2023 £	Total Funds 2022 £
<b>Incoming Resources</b>			
Donations and Legacies	3	179,533	63,120
Other Trading Activities	4	19,914	10,292
Income from Charitable Activities	5	113,834	14,346
<b>Total Incoming Resources</b>		313,281	87,758
<b>Resources Expended</b>			
Expenditure on Raising Funds	6	26,782	7,293
Expenditure from Charitable Activities	7	268,599	116,327
<b>Total Resources Expended</b>		295,381	123,620
<b>Net Income/(Expenditure) for the year</b>		17,900	(35,862)
<b>Total Funds Brought Forward at 1<sup>st</sup> April 2022</b>	13	94,910	130,772
<b>Total Funds Carried Forward at 31<sup>st</sup> March 2023</b>	13	112,810	94,910

The statement of financial activities includes all gains and losses recognised in the period.

All income resources and resources expended derive from continuing activities. No operations have been discontinued or acquired during the year.

The notes on pages 17 to 23 form part of the Financial Statements.

**PUBLIC HEALTH COLLABORATION  
BALANCE SHEET**

**Registered Charity Number: 1171887 and SC052248**

**As at 31 March 2023**

		2023		2022	
	Notes	£	£	£	£
<b>Current Assets</b>					
Debtors and Prepayments	10	80,315		938	
Cash at bank and in hand	11	88,008		137,652	
		168,323		138,590	
<b>Current Liabilities</b>					
Amounts falling due within one year	12	(55,513)		(43,680)	
<b>Net Current Assets</b>			<b>112,810</b>		<b>94,910</b>
<b>Net Assets</b>			<b>112,810</b>		<b>94,910</b>
<b>Total Funds</b>					
Unrestricted Funds	14		112,810		94,910

Approved by the Board of Trustees on 13/12/23..... and signed on its behalf by:

  
.....

Dr David Jehring

**PUBLIC HEALTH COLLABORATION  
NOTES TO THE FINANCIAL STATEMENTS**

**Year Ended 31 March 2023**

**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 11 - 12 of the financial statements.

**2. ACCOUNTING POLICIES**

**a) Basis of Preparation of 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 surplus in the reporting period of £17,900, with total funds held at the end of the period of £112,810.

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) Incoming Resources**

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.

## Accounting Policies – continued

### d) **Resources Expended**

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.

## Accounting Policies – continued

### i) Reserves Policies

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.

### 3. DONATIONS AND LEGACIES

	Year Ended 31 March 2023	Year Ended 31 March 2022
	£	£
Donations	111,642	63,120
Gift Aid Reclaim	67,891	-
	<hr/>	<hr/>
	179,533	63,120
	<hr/> <hr/>	<hr/> <hr/>

### 4. OTHER TRADING ACTIVITIES

	Year Ended 31 March 2023	Year Ended 31 March 2022
	£	£
Books and Publications	3,871	10,212
Merchandise Income	-	80
Other Events	16,043	-
	<hr/>	<hr/>
	19,914	10,292
	<hr/> <hr/>	<hr/> <hr/>

5. **INCOME FROM CHARITABLE ACTIVITIES**

	<b>Year Ended 31 March 2023</b>	<b>Year Ended 31 March 2022</b>
	<b>£</b>	<b>£</b>
Fundraising Income	653	3,137
Membership	15,480	10,465
Conference Income	35,601	744
Food Addiction Resource Income	19,900	-
The Lifestyle Club Income	42,200	-
	<hr/>	<hr/>
	113,834	14,346
	<hr/>	<hr/>

6. **EXPENDITURE ON RAISING FUNDS**

	<b>Year Ended 31 March 2023</b>	<b>Year Ended 31 March 2022</b>
	<b>£</b>	<b>£</b>
Books and Publications	8,879	5,606
Merchandise Expenditure	1,837	1,134
Other Events Expenditure	15,409	553
Fundraising Expenditure	657	-
	<hr/>	<hr/>
	66,170	7,565
	<hr/>	<hr/>

7. **EXPENDITURE FROM CHARITABLE ACTIVITIES**

	<b>Year Ended 31 March 2023</b>	<b>Year Ended 31 March 2022</b>
	<b>£</b>	<b>£</b>
Advertising	13,558	952
Bank Charges	1,717	1,117
Computer Costs	8,627	10,843
Insurance	1,590	185
Printing, Postage and Stationery	4,752	1,511
Telephone and Internet	327	-
Travel and Accommodation	1,914	2,716
Staff Costs	117,075	33,750
Sundry Costs	68	-
Training	12,801	-
Conference Expenditure	39,388	272
The Lifestyle Club	23,531	59,130
Governance	43,251	5,851
	<hr/>	<hr/>
	268,599	116,327
	<hr/>	<hr/>

## 8. STAFF COSTS

	Year Ended 31 March 2023	Year Ended 31 March 2022
	£	£
Salaries	92,908	33,750
Employers National Insurance	5,059	-
Employers Pension Contribution	19,107	-

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:

	Year Ended 31 March 2023	Year Ended 31 March 2022
	£	£
Salaries	45,000	33,750
Employers National Insurance	3,550	-
Employers Pension Contribution	1,163	-

No employee received remuneration in excess of £60,000 in either the current or previous year.

The average number of employees during the year were 3.16 (2022: 1).

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

## 9. TRUSTEE REMUNERATION AND EXPENSES

During the year £1,187 was paid to Trustees for reimbursement of travel expenses.

## 10. MOVEMENTS IN TOTAL FUNDS FOR THE YEAR

	Year Ended 31 March 2023	Year Ended 31 March 2022
	£	£
This is stated after charging:		
Independent Examiner's Fee	150	110

## 11. DEBTORS AND PREPAYMENTS

	Year Ended 31 March 2023	Year Ended 31 March 2022
	£	£
<b>Due Within One Year</b>		
Debtors	4,500	-
Prepayments	75,373	938
SS & Other Taxes	442	-
	80,315	938
	80,315	938

## 12. CASH AT BANK AND IN HAND

	Year Ended 31 March 2023	Year Ended 31 March 2022
	£	£
HSBC – Current	83,487	137,652
Paypal	715	-
Stripe	3,742	-
Wise	64	-
	<u>88,008</u>	<u>137,652</u>

## 13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Year Ended 31 March 2023	Year Ended 31 March 2022
	£	£
Creditors	16,148	3,600
Accruals	39,139	39,634
Paypal Account	-	446
Other Creditors	226	-
	<u>55,513</u>	<u>43,680</u>

## 14. MOVEMENT IN FUNDS

	As at 01 April 2022	Income	Expenditure	As at 31 March 2023
	£	£	£	£
General Fund	94,910	313,281	295,381	112,810
	<u>94,910</u>	<u>313,281</u>	<u>295,381</u>	<u>112,810</u>
Total Funds	<u>94,910</u>	<u>313,281</u>	<u>295,381</u>	<u>112,810</u>

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.

## 15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Total Funds As at 31 March 2023 £	Total Funds As at 31 March 2022 £
Current Assets	168,323	138,590
Current Liabilities	(55,513)	(43,680)
Net assets	112,810	94,910

## 16. RELATED PARTIES

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, became a trustee and treasurer of the Public Health Collaboration in April 2022. During the year donations of £387 were received by the charity and during the year £1,836 was paid to them for bookkeeping and accounts work.

	2023 £	2022 £
Amount due to related party at the balance sheet date	<u>-</u>	<u>376</u>

### **Olivia Khwaja**

Olivia Khwaja became a trustee of the Public Health Collaboration in April 2022. During the year £13,200 was paid to them for marketing and social media services. There was no amount due at the balance sheet date.

### **Ellen Calteau**

Ellen Calteau became a trustee of the Public Health Collaboration in April 2022 and became an employee in February. During that time £2,340 was paid to them for salary costs. There was no amount due at the balance sheet date.