

**Annual Report and Financial Statements of the Head to
Toe Charity
Charity Number: 1099485

Year to 31 March 2020**

Trust Headquarters, Elizabeth House, Fulbourn Hospital, Fulbourn, Cambridge CB21 5EF Tel: 01223 726789 Fax: 01480 398501

Head to Toe Charity

Annual Report and Financial Statements of the Head to Toe Charity

Statement of Trustee's Responsibilities

The Trustee is responsible for:

- keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the funds held on trust and to enable them to ensure that the accounts comply with requirements in the Charities Act 2011 and those outlined in the directions issued by the Secretary of State;
- establishing and monitoring a system of internal control; and
- establishing arrangements for the prevention and detection of fraud and corruption.

The Trustee is required under the Charities Act 2011 and the National Health Service Act 2006 to prepare accounts for each financial year. The Secretary of State, with the approval of the Treasury, directs that these accounts give a true and fair view of the financial position of the funds held on trust, in accordance with the Charities Act 2011. In preparing those accounts, the Trustee is required to:

- apply on a consistent basis, accounting policies laid down by the Secretary of State with the approval of the Treasury
- make judgements and estimates which are reasonable and prudent
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts.

The Trustee confirms that it has met the responsibilities set out above and complied with the requirements for preparing the accounts. The financial statements set out on pages 11 to 21 attached have been compiled from and are in accordance with the financial records maintained by the Trustee. The financial statements are prepared in accordance with the following:

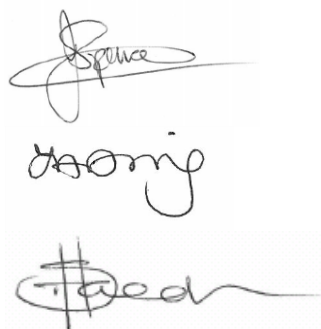
- as far as the Trustee is aware, there is no relevant audit information of which the charity's independent examiners are unaware
- the Trustee has taken all the steps that ought to have been taken as a Trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information
- the Trustee prepares the financial statements on the going concern basis, unless it is inappropriate to do so.

The financial statements on pages 11 to 21 were approved by the Trustee on and signed on its behalf by

Chair
JULIE SPENCE

Chief Executive
TRACY DOWLING

Director of Finance
SCOTT HALDANE



Head to Toe Charity

Independent examiner's report to the corporate trustee of Head to Toe Charity

I report on the accounts of **Head to Toe** (the "charity") for the year ended 31 March 2020, which are set out on pages **11 to 21**.

Independent examiner's statement

In connection with my examination, no **matter** has come to my attention:

- which gives me reasonable cause to believe that in any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act 2011; and
 - to prepare accounts which accord with the accounting records; and
 - to comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008

have not been met, or

to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Basis of independent examiner's statement

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a comparison of the accounts with the accounting records kept by the charity. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as corporate trustee 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 those matters set out in the statement above.

Respective responsibilities of corporate trustee and examiner

The charity's corporate trustee is responsible for the preparation of the accounts. The charity's trustee considers that an audit is not required for this year under section 149(2) of the Charities Act 2011 and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 149 of the Charities Act 2011;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 149(5) of the Charities Act 2011; and
- to state whether particular matters have come to my attention.

Your attention is drawn to the fact that the charity's trustee has prepared the charity's accounts in accordance with the Statement of Recommended Practice '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) issued in October 2019 in preference to the Statement of Recommended Practice 'Accounting and Reporting by Charities: Statement of Recommended Practice (revised 2005)' issued in April 2005 which is referred to in the Charities (Accounts and Reports) Regulations 2008 but has been withdrawn. I understand that the charity's trustee has done this in order for the charity's accounts to give a true and fair view in accordance with United Kingdom Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2019.

Head to Toe Charity

Use of this report

This report is in respect of an examination carried out under section 149(3) of the Charities Act 2011. This report is made solely to the charity's corporate trustee, as a body, in accordance with the regulations made under section 154 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustee, as a body, for my work, for this report or for the opinions I have formed.



Ciaran McLaughlin CPFA

Grant Thornton UK LLP
Chartered Accountants

110 Bishopsgate

London EC2N 4AY

29 January 2021

Head to Toe Charity

Trustee's Annual Report

The Trustee presents its audited financial statements for the year ended 31 March 2020.

Charity Registration

The Umbrella Charity, the Head to Toe Charity is registered with the Charity Commission, and the registration number is 1099485. The name was changed in July 2017 and the previous name was Cambridgeshire Mental Health and Primary Care Trusts Charitable Fund.

In 2016, the Trustee agreed that a more proactive approach was required and agreed that transforming the charitable funds into a fundraising charity was key to addressing challenges faced by the Charity. In 2017 a Charity Manager was appointed with the initial objectives of establishing the foundations of a new fundraising organisation that needs to generate reliable income. The Charity Manager is managing the development and transition from a functional grant-making organisation to a responsive and proactive fundraising Charity.

The principal address of the charity is:

Trust Headquarters, Elizabeth House, Fulbourn Hospital, Fulbourn, Cambridge CB21 5EF.

Structure, Governance and Management

The charitable trust constituted by the Trust Deed is administered and managed by the Trustee of the Charity which is the Cambridgeshire and Peterborough NHS Foundation Trust. The overall responsibility, therefore, rests collectively with the Board. The Board consists of a Chairman and six other Non-Executive Directors who are each appointed by the Council of Governors, together with a Chief Executive and seven other Executive Directors. The table below represents those in post during 2019/20.

Directors during the financial year ended the 31 March 2020 and at the date the financial statements were approved were as follows:

Name	Title	Changes during 2019/20
Julie Spence OBE	Chair	
Julian Baust	Non-Executive Director	
Brian Benneyworth	Non-Executive Director	
Sarah Hamilton	Non-Executive Director	Left February 2020
Mike Hindmarch	Non-Executive Director	
Jo Lucas	Non-Executive Director	
Geoff Tural	Non-Executive Director	
Tracy Dowling	Chief Executive	
Kit Connick	Director of Corporate Affairs	
Melanie Coombes	Director of Nursing	Left September 2019
Dr Chess Denman	Medical Director	
Julie Frake-Harris	Director of Operations	Left September 2019
Rachel Gomm	Director of Nursing	From March 2020
Scott Haldane	Director of Finance	
Stephen Legood	Director of People and Business Development	
John Martin	Interim Director of Operations	From September 19 to March 20
Gerard Newnham	Director of Transformation and Partnerships	From December 2019
Debbie Smith	Director of Operations	From March 2020
Sarah Warner	Director of Service Transformation	Left November 2019

The Charity has policies and procedures in place for the induction and training of the Board. This induction includes an introduction to the objectives, scope and policies of the charitable funds,

Head to Toe Charity

Charity Commission information on Trustee Responsibilities and copies of the previous year's financial statements.

Trustee's Annual Report

Throughout the year the Cambridgeshire and Peterborough NHS FT Board received and considered financial statements which had been prepared and reviewed by the sub-committee known as the Charitable Funds Management Committee, consisting of the Non-Executive Director who acts as Chair of the Committee, two other Non- Executive Directors and the Director of Finance from Cambridgeshire and Peterborough NHS Foundation Trust. There also other members of the Committee from Cambridgeshire and Peterborough NHS Foundation Trust, such as a second Director and the Charity Manager, however these members do not have voting rights.

The Charity has identified and examined all major risks to which it is exposed, and systems have been established to mitigate these risks. While it is difficult to evaluate the impact of Covid 19 on the Charity itself, it is mindful of the Covid 19 risk identified by the Corporate Trustee and the impact that it is likely to have across a range of areas including ongoing service provision.

Special Trusts

The following Special Trusts are registered with the Charity Commission:

Cambridgeshire and Peterborough NHS Foundation Trust Fund
Child Health Service Fund
Chapel, Fulbourn
Hospital at Home Service Fund

Advisers and Auditors

The names and addresses of principal advisors during the year are as follows:

Barclays Bank PLC
28 Chesterton Road
Cambridge
CB4 3AZ

Natwest
250 Bishopsgate
London
EC2M 4AA

and the independent examiner is:

Mills & Reeve, Solicitors LLP
112 Hills Road
Cambridge
CB2 1PH

Grant Thornton UK LLP
110 Bishopsgate
London
EC2N 4AY

Objectives and Activities

The objective of the Head to Toe Charity is for the Trustee to hold the funds upon trust to apply the income, and at its discretion, so far as may be permissible, the capital, for any charitable purpose or purposes relating to the National Health Service. Head to Toe is the NHS Charity for Cambridgeshire and Peterborough NHS Foundation Trust supporting people of all ages receiving Mental Health, Community and Social Care across Cambridgeshire and Peterborough. The Charity works to enhance Cambridgeshire and Peterborough NHS Foundation Trust's ability to improve the health and well being of the people it serves and the staff who care for them by supporting projects over and above NHS funding.

Head to Toe Charity

Statement on Public Benefit

The objectives and activities and achievement and performance sections of this report clearly set out the activities which the charity undertakes for the public benefit. The Trustee confirms that it has complied with the duty in section 17 (5) of the Charities Act 2011 to have due regard to public benefit guidance published by the Commission in determining the activities undertaken by the charity.

Trustee's Annual Report

Achievements and Performance

The Charity has continued its excellent work to raise funds to enhance the Trust's ability to improve the health and wellbeing of the people it serves and the staff who care for them. Thanks to the generosity of its supporters, it does this by investing in four key areas across the Trust: enhancing wellbeing, providing hope and support to patients, service users and their families, and raising awareness and understanding of long term physical and mental health conditions.

Thanks to the wonderful fundraising and all of the other donations received throughout the year the Charity has been able to support a number of projects and initiatives across the Trust that help to enhance the experience of patients and service users plus their families, carers and staff. These have included:

- **International Nurses Day** – charitable funding enabled our staff cohort of nurses (approx.. 2,000) to celebrate their hard-work and achievements through a number of initiatives across the Trust.
- **Music Therapy** – Head to Toe have funded a number of Music Therapy-led projects throughout the year including providing musical instruments for our wards and the creation of a new involvement choir, for those admitted into Springbank Ward (personality disorder service). Through Richard's Music Therapy Fund, we also supply an out-patient programme for children in the community with specialist needs.
- **Send a Card Project** - organised and run by members of our Patient Participation Forum, the send a card project encourages staff and those engaged in the CPFT Recovery College Programme to make and deliver cards to provide comfort to the most unwell patients across the Trust.
- **Darwin Centre for Young People** – We funded the refurbishment of an unused space, to create a gym for the young people in the Darwin Centre, to encourage them to stay active and look after their physical wellbeing.
- **COPD Conference** – Run by the Trust-wide Respiratory Team, the conference was held in Peterborough for both the public and local clinical staff to educate them and provide recent updates on the condition.
- **Sleep packs for unaccompanied asylum seeker children** – many children and young people who arrive in the UK claiming asylum have had long and treacherous journeys to get here – this has an impact on their mental health and very often prevents them sleeping. We funded packs to help rest and relaxation and stimulate/encourage good 'sleep health'.
- **Schwartz Rounds** – Schwartz Rounds provide a structured forum where all staff, clinical and non-clinical, come together regularly to discuss the emotional and social aspects of working in healthcare. Charitable funding enabled two staff members to receive training that enables them to lead Schwartz Round sessions within the Trust.
- **Pride Awards** – These celebrate and recognise those who go above and beyond the work they do in the Trust to help improve care. Charitable funding has enabled the Trust to hold a quarterly event to give these people a stage where their achievements can be shared with their family and colleagues.

Head to Toe Charity

Trustee's Annual Report

Financial Review

Total incoming resources for the year totalled £184,000 compared with £204,000 for the previous year, of which 98% was from donations, 1% from investment income and 1% from other income. There is an overall decrease in income of £20,000 from 2018/19. Expenditure for the year totalled £208,000 compared with £253,000 for the previous year, of which 55% was for the benefit of patients' welfare and amenities either directly or through contributions to the National Health Service, 1% was for the benefit of staff welfare and amenities, 15% raising funds for the Charity through marketing and publicity and 27% was for governance and support costs.

At 31 March 2020 restricted funds totalled £646,000 (2019: £672,000) (see note 11) and unrestricted funds totalled £24,000 (2019: £22,000). The funds will be mainly used to support and improve patient services and to provide further comforts for patients that cannot be afforded through public funding.

Reserves Policy

The Trustee has a duty to manage the cash reserves of the Charity efficiently. This requires keeping cash held at the bank to a minimum and investing prudently. Charity reserves, as defined by the Charity Commission, are 'funds freely available for its general purpose' and this definition excludes investment assets.

The Trustee of the Charity is under a general legal duty to 'apply' (in practice this means 'expend') and not accumulate income. Charity Commission guidance on this issue determines that the income of a charity should be applied to specified purposes within a 'reasonable period of receipt' (currently 6 months to 2 years). Levels of future income flows are never guaranteed, and it is prudent to retain reserves that enable the Charity to continue to meet its regular commitments. Income may be retained beyond this 'reasonable period' if, in the considered opinion of the trustee, it is implementing an action necessary for the Charity to function properly i.e. the holding of specified income reserve balances.

Subject to the above it is the intention that the Charity will spend available funds generally over a 2 year period, but with a maximum of 3 years and the Trustee will ensure that resources are maintained in a fashion that achieves this objective.

Relationship with Related Parties/External Bodies

The Head to Toe Charity works closely with its related NHS organisation, Cambridgeshire and Peterborough NHS Foundation Trust.

The majority of its grants are provided to its related Trust and to individuals within this organisation. Staff within this organisation identify and advise the Head to Toe Charity on local priorities and support the corporate Trustee (the Trust Board) in monitoring the use of the charitable funds.

The Head to Toe Charity maintains close links with staff and patients within the Trust and their hospitals and community. The strong relationship with members of staff is particularly valued and enables the charitable funds to be directed to ensure an effective contribution is made in support of these organisations.

Close links are also maintained with individual hospital voluntary organisations

Grant Making Policy

In making grants, the Trustee requires that the activity falls within the objects of the Charity and that the funds are available to meet the requirement.

Head to Toe Charity

Risk Management

The major risks to which the Charity is exposed have been identified and considered. They have been reviewed and systems established to mitigate those risks. As mentioned above the Corporate Trustee has identified a risk associated with Covid 19 and the impact it is likely to have across a range of areas including ongoing service provision. The Trustee is satisfied that systems are in place to mitigate exposure to identified risks.

Plans for Future Periods

Four objectives for the next financial year have been identified:

- Embed the Charity at the heart of Cambridgeshire and Peterborough NHS Foundation Trust
- Develop and grow an engaged community of service users, family, friends and networks – sharing the mission of the Charity with the wider public
- Continue to run a well-governed Charity and develop an infrastructure that can support a sustainable growth in income.
- Work with Addenbrookes Charitable Trust (ACT) and the Cambridge University Development and Alumni Relations Division (CUDAR) to deliver a successful Fundraising Campaign for the Cambridge Children's Hospital.

The Charity aims to aid third party fundraisers by facilitating their ideas.

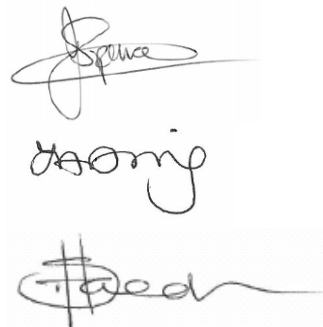
Approved by the Trustee on

and signed on its behalf by

Chair
JULIE SPENCE

Chief Executive
TRACY DOWLING

Director of Finance
SCOTT HALDANE



Head to Toe Charity

Foreword to the Financial Statements

The Charity's financial statements for the year ended 31 March 2020 have been prepared by the Trustee in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and 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 published on 16 July 2014.

The Head to Toe Charity (formerly Cambridgeshire Mental Health and Primary Care Trusts Charitable Fund) is registered with the Charity Commission (registration number 1099485) and includes funds in respect of all the Cambridgeshire and Peterborough NHS Foundation Trust (formerly Cambridgeshire and Peterborough Mental Health Partnership NHS Trust) services.

The main purpose of the charitable funds held on trust is to apply income for any charitable purposes relating to the National Health Service wholly or mainly for the services provided by Cambridgeshire and Peterborough NHS Foundation Trust.

Head to Toe Charity

Statement of Financial activities for the year ending 31 March 2020

	Note	Unrestricted Funds 2019/20 £000	Restricted Funds 2019/20 £000	Total Funds 2019/20 £000	<i>Total Funds Restricted 2018/19 £000</i>
Income and endowments from:					
Donations and legacies	2	3	177	180	193
Other income	2	0	2	2	1
Investment income	12	0	2	2	10
Total income		3	181	184	204
Expenditure on:					
Raising Funds	3	0	(32)	(32)	(33)
Charitable Activities	4	(1)	(175)	(176)	(220)
Total Expenditure		(1)	(207)	(208)	(253)
Net income/(expenditure) and net movement in funds before gains on investments		2	(26)	(24)	(49)
Net gains on investments		0	0	0	204
Net movement in funds		2	(26)	(24)	155
<i>Reconciliation of funds</i>					
Total funds brought forward		22	672	694	694
Total funds carried forward		24	646	670	694

All amounts are generated from continuing activities.

The notes on pages **14 to 21** form part of these financial statements.

Head to Toe Charity

Balance Sheet as at 31 March 2020

	Note	Unrestricted Funds 2019/20 £000	Restricted Funds 2019/20 £000	Total Funds 2019/20 £000	<i>Total Funds Restricted 2018/19 £000</i>
Current Assets					
Debtors	6	0	11	11	20
Cash at bank and in hand	7	24	647	671	691
Total current assets		24	658	682	711
Liabilities					
Creditors falling due within one year	8	0	(12)	(12)	(17)
Net Current Assets		24	646	670	694
Total Net Assets		24	646	670	694
The Funds of the Charity					
Unrestricted funds	11	24		24	22
Restricted funds	11		646	646	672
Total Charity Funds		24	646	670	694

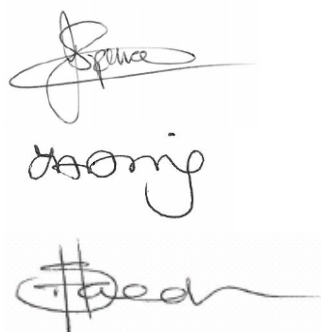
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Chief Executive
TRACY DOWLING

Director of Finance
SCOTT HALDANE



The notes on pages **14 to 21** form part of these financial statements.

Statement of Cash Flows
For the year ending 31 March 2020

	Note	Total Funds 2020 £000	Prior Year 2019 £000
Net cash used in operating activities	13	(21)	(69)
Cash flows from investing activities:			
Interest and dividends	12	1	10
Proceeds from sale of investments		0	697
Net cash provided by investing activities		1	707
Cash flows from transfer of funds:			
From Cambridgeshire Community Services NHS Trust Charitable Fund		0	0
Net cash from transfer of funds		0	0
Change in cash and cash equivalents in the year		(20)	638
Cash and cash equivalents at the beginning of the year		691	53
Cash and cash equivalents at the end of the year	14	671	691

The notes on pages **14 to 21** form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS

1 Accounting policies

1.1 Basis of preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015 and updated by Bulletin 1.

The trust constitutes a public benefit entity as defined by FRS 102.

The Trustee has prepared the financial statements on a going concern basis which it considers appropriate for the following reasons:

- The Charity operates in such a way that its charitable activities are limited to those only where it has sufficient funds to support those activities once the costs of administering the charity have been removed.
- The Trustee has reviewed its cash flow forecasts for a period of 12 months from 31st March 2020 and this indicates that the Charity has sufficient funds to meet its liabilities as they fall due for that period.
- The Trustee has also considered the impact of CoVID-19 on the cash flow forecast and consider that based on how the charity operates, then even if no further funding is received in the 12 month period, the charity has sufficient cash reserves to fund those activities.

1.2 Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts, the Trustee has considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 a restatement of comparative items was needed. No restatements were required.

1.3 Income

- a All incoming resources are included in full in the Statement of Financial Activities as soon as the following three factors can be met:
 - i entitlement - arises when there is control over the rights or other access to the resources, enabling the charity to determine its future application
 - ii certainty - when it is virtually certain that the incoming resources will be received
 - iii measurement - when the monetary value of the incoming resources can be measured with sufficient reliability.
- b Gifts in kind
 - i Assets given for distribution by the funds are included in the Statement of Financial Activities only when distributed.

NOTES TO THE FINANCIAL STATEMENTS

- ii Assets given for use by the funds (e.g. property for its own occupation) are included in the Statement of Financial Activities as incoming resources when receivable.
- iii Gifts made in kind but on trust for conversion into cash and subsequent application by the funds are included in the accounting period in which the gift is sold.

In all cases the amount at which gifts in kind are brought into account is either a reasonable estimate of their value to the funds or the amount actually realised. When gifts in kind are received, the basis of the valuation is disclosed in the annual report.

c Legacies

Legacy gifts are recognised on a case by case basis following the granting of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date.

d Interest and dividends

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. Dividends (where applicable) are recognised once the dividend has been declared and notification has been received of the dividend due.

1.4 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings.

Resources expended on charitable activities comprise all the resources applied by the charity in undertaking its work to meet its charitable objectives and governance costs, as opposed to the cost of raising the funds to finance these activities. Charitable activities are all the resources expended by the Charity in the delivery of goods and services, including its programme and project work that is directed at the achievement of its charitable aims and objectives. Such costs include the direct costs of the charitable activities together with those support costs incurred that enable these activities to be undertaken.

Grants are only made to related or third - party NHS bodies and non-NHS bodies in furtherance of the charitable objects of the funds. A liability for such grants is recognised when approval has been given by the Trustee.

Governance costs include the costs of governance arrangements which relate to the general running of the Charity as opposed to the direct management functions inherent in generating funds, service delivery and programme or project work.

NOTES TO THE FINANCIAL STATEMENTS

1.5 Structure of funds

Where there is a legal restriction on the purposes to which a fund may be put, the fund is classified in the financial statements as a restricted fund. Funds where the capital is held to generate income for charitable purposes and cannot itself be spent are accounted for as endowment funds. Other funds are classified as unrestricted funds. Funds which are not legally restricted but which the Trustee has chosen to earmark for set purposes are classified as designated funds.

1.6 Realised and unrealised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and opening market value (or date of purchase if later). Unrealised gains and losses are calculated as the difference between market value at the year end and opening market value (or date of purchase if later).

1.7 Debtors and creditors receivable/payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

1.8 Cash at bank and in hand

Cash at bank and in hand are short-term, highly liquid investments that are readily convertible to known amounts of cash that are subject to an insignificant risk of changes in value.

1.9 Value Added Tax

Most of the activities of the Charity are outside the scope of VAT and, in general, output tax does not apply and input tax on purchases is not recoverable. Irrecoverable VAT is charged to the relevant expenditure category or included in the capitalised purchase cost of fixed assets. Where output tax is charged or input VAT is recoverable, the amounts are stated net of VAT.

1.10 Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. Support costs comprise the costs involved in the administration of the charity. They are apportioned on the basis of the average monthly fund balances.

1.11 Charitable activities

Costs of charitable activities include grants made, governance costs and an apportionment of support costs.

Head to Toe Charity

NOTES TO THE FINANCIAL STATEMENTS

1.12 Judgements and Key sources of estimation uncertainty

Accounting estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

CoVID-19 was declared a pandemic on 19th March 2020. It is too early to understand the risk and impact on our future plans income streams. However, the Charity has no investments in the world markets or any fixed assets which would require a valuation, so on this basis there are no key assumptions concerning future events and other key sources of estimation uncertainty at the reporting date.

2 Income

	Unrestricted		Restricted		Total	
	19/20 £000	18/19 £000	19/20 £000	18/19 £000	19/20 £000	18/19 £000
Donations	3	3	178	190	180	193
Other income	0	0	2	1	2	1
Totals	3	3	180	191	182	194

3 Raising Funds

	Unrestricted		Restricted		Total	
	19/20 £'000	18/19 £000	19/20 £'000	18/19 £000	19/20 £'000	18/19 £000
Marketing and Publicity	0	0	32	33	32	33
Totals	0	0	32	33	32	33

4 Charitable activities

	Unrestricted		Restricted		Total	
	19/20 £'000	18/19 £000	19/20 £'000	18/19 £000	19/20 £'000	18/19 £000
Patients welfare and amenities	1	1	15	37	16	38
Contribution to NHS towards patient welfare and amenities*	0	0	100	106	100	106
Staff welfare and amenities	0	0	3	13	3	13
Support and governance costs	0	1	57	62	57	63
Totals	1	2	175	218	176	220

Head to Toe Charity

NOTES TO THE FINANCIAL STATEMENTS

*This relates to the Hospital at Home Out of Hours Service which is provided by Cambridgeshire and Peterborough NHS Foundation Trust

5 Analysis of support costs

	Total 2019/20 £'000	Total 2018/19 £'000	Basis of allocation
Governance	5	3	Average monthly fund balance
Administration	52	60	Average monthly fund balance
	57	63	

Governance costs are the fee payable to the independent examiner of £5,000 (2018: £2,640).

6 Debtors

	2019/20 £'000	2018/19 £'000
Trade debtors	11	20
	11	20

7 Cash at Bank and in Hand

	2019/20 £'000	2018/19 £'000
Cash at bank and in Hand	671	691
	671	691

8 Creditors: amounts falling due within one year

	2019/20 £'000	2018/19 £'000
Accruals	12	17
	12	17

NOTES TO THE FINANCIAL STATEMENTS

9 Analysis of net assets between funds

	Unrestricted Funds £'000	Restricted Funds £'000	Total 2019/20 £'000	Total 2018/19 £'000
Investments	0	0	0	0
Current assets	24	658	682	711
Current liabilities	0	(12)	(12)	(17)
	24	646	670	694

10 Related party transactions

The Head to Toe Charity works closely with its related NHS Trust, Cambridgeshire and Peterborough NHS Foundation Trust.

During the year, the Charity had a number of material transactions with this organisation in furtherance of the objectives of the charity totalling £203,000 (2019: £250,000), which includes administration charges. Other than these payments there have been no transactions between the Charity and the Corporate Trustee.

Board Members of the Cambridgeshire and Peterborough NHS Foundation Trust, the Corporate Trustee and members of the Charitable Funds Management Committee ensure that the business of the charity is dealt with separately from the associated Exchequer Funds for which they are also responsible.

Declarations of personal interest are made where appropriate, and these declarations pertaining to the Funds Held on Trust are available for public inspection by application through the Trust Secretary of the Cambridgeshire and Peterborough NHS Foundation Trust.

The Corporate Trustee did not pay expenses to any member of the Cambridgeshire and Peterborough NHS Foundation Trust Board of Directors' nor to any member of the Charitable Funds Management Committee and members did not receive any honoraria or emoluments from charitable funds in the year.

Head to Toe Charity

NOTES TO THE FINANCIAL STATEMENTS

11 Outline Summary of fund movements

	Balance at 31-Mar 2019	Income	Expenditure	Realised and Unrealised Gains	Balance at 31-Mar 2020
	£'000	£'000	£'000	£'000	£'000
Unrestricted Funds:					
Cambridgeshire and Peterborough NHS Foundation Trust	22	3	(1)	0	24
Total Unrestricted Funds	22	3	(1)	0	24
Restricted Funds:					
Cambridgeshire and Peterborough NHS Foundation Trust	672	181	(207)	0	646
Total Restricted Funds	672	184	(208)	0	646
TOTAL FUNDS	694	184	(208)	0	670

12 Investment Income

	Unrestricted		Restricted		Total	
	19/20 £'000	18/19 £000	19/20 £'000	18/19 £000	19/20 £'000	18/19 £000
Deposit account interest	0	0	2	1	2	1
Affirmative fixed interest	0	0	0	1	0	1
COIF dividends	0	1	0	7	0	8
Totals	0	1	2	9	2	10

Head to Toe Charity

NOTES TO THE FINANCIAL STATEMENTS

13 Reconciliation of net income/(expenditure) to net cash flow from operating activities

	2019/20 £'000	2018/19 £'000
Net movement in funds	(27)	155
Deduct interest income shown in investing activities	1	(10)
Decrease/(increase) in debtors	10	(18)
(Decrease)/increase in creditors	(5)	8
(Gain) on investments	0	(204)
Net cash used in operating activities	(21)	(69)

14 Analysis of cash and cash equivalents

	2019/20 £'000	2018/19 £'000
Cash in hand	671	691
Total cash and cash equivalents	671	691

15 Events after reporting period

When CoVID-19 was declared a pandemic in March 2020, there was concern among the Charity sector that donations from the public would not be at the same levels. However, the Trustee is delighted to acknowledge the amazing level of support that we, and the NHS in general, has received from the public in the first two months of the 2020/21 period.