



HeadtoToe
charity

Cambridgeshire and Peterborough



NHS Foundation Trust

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

Year to 31 March 2022

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

Annual Report and Financial Statements of the Head to Toe Charity

Statement of Corporate Trustee's Responsibilities

The Corporate Trustee is the Board of Cambridgeshire and Peterborough NHS Foundation Trust. The Corporate 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 Corporate Trustee is required under the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008 to prepare financial statements which give a true and fair view of the financial position of the funds held on trust for each financial year. In preparing those financial statements, the Corporate Trustee is required to:

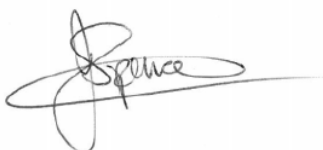
- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the Charities SORP,
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business

The Corporate Trustee confirms that it has met the responsibilities set out above and complied with the requirements for preparing the financial statements. The financial statements set out on pages 14 to 23 attached have been compiled from and are in accordance with the financial records maintained by the Trustee.

As far as the Corporate Trustee is aware, there is no relevant audit information of which the charity's independent examiners are unaware.

The Board members of the Corporate Trustee have taken all the steps that ought to have been taken in order to make themselves aware of any relevant audit information and to establish that the Charity's Independent Examiner is aware of that information.

The financial statements on pages 13 to 26 were approved by the Trustee on 1 February 2023 and signed on its behalf by



Chair
JULIE SPENCE



Chief Executive
ANNA HILLS



Director of Finance
SCOTT HALDANE

INDEPENDENT EXAMINER'S REPORT TO THE CORPORATE TRUSTEE OF HEAD TO TOE CHARITY

I report to the Board of Cambridgeshire and Peterborough NHS Foundation Trust acting as the Corporate Trustee ("the Corporate Trustee") on my examination of the accounts of Head to Toe Charity ("the Charity") for the year ended 31 March 2022, which are set out on pages 13 to 26. This report is made solely to the Charity's Corporate Trustee, as a body, in accordance with Regulation 31 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Corporate Trustee 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's Corporate Trustee as a body, for my work, for this report, or for the statement I have made. Responsibilities and basis for report

As the Charity Corporate Trustee of the Head to Toe Charity, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of the accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.

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.

DocuSigned by:

David Eagles

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David Eagles MA BFP FCA
For and on behalf of BDO LLP
16 The Havens
Ransomes Europark
Ipswich
Suffolk
IP3 9SJ

2 February 2023

Corporate Trustee's Annual Report

The Corporate Trustee presents the independently examined financial statements of the Head to Toe Charity for the financial year ended 31 March 2022.

Charity Registration

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.

The principal address of the charity is: Elizabeth House, Fulbourn Hospital, Cambridge CB21 5EF.

Structure, Governance and Management

The charitable trust constituted by the Trust Deed is administered and managed by the Corporate 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 Chair and seven other Non-Executive Directors who are each appointed by the Council of Governors, together with a Chief Executive and five other Executive Directors. The table below represents those in post during 2021/22.

Directors during the financial year ended the 31 March 2022 and at the date the financial statements were approved were as follows:

Name	Title	Changes during 2021/22
Julie Spence OBE	Chair	
Julian Baust	Non-Executive Director	Term ended March 2022
Brian Benneyworth	Non-Executive Director	
Mike Hindmarch	Non-Executive Director	
Jo Lucas	Non-Executive Director	
Geoff Turrall	Non-Executive Director	
Karen Daber	Non-Executive Director	
Anna Hills	Chief Executive	Appointed April 2022
Dr Julie Hankin	Medical Director	Appointed April 2021
Rachel Gomm	Director of Nursing	Left April 2022
Scott Haldane	Director of Finance	
Stephen Legood	Director of People and Business Development	
Debbie Smith	Director of Operations	
Tracy Dowling	Chief Executive	Left December 2021
Prof. Ed Bullmore	Advisory Non-Executive Director	Appointed Oct 2021

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

Throughout the year the Cambridgeshire and Peterborough NHS Foundation Trust (CPFT) 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 and Director of People and Business Development from Cambridgeshire and Peterborough NHS Foundation Trust.

The Charity has identified and examined all major risks to which it is exposed, and systems have been established to mitigate these risks. Whilst 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 Independent Examiner

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

Natwest
250 Bishopsgate
London
EC2M 4AA

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

and the independent examiner is:

BDO LLP
16 The Havens
Ransomes Europark
Ipswich
Suffolk
IP3 9SJ

Objectives and Activities

Head to Toe is the NHS Charity for Cambridgeshire and Peterborough NHS Foundation Trust (CPFT) supporting people of all ages receiving Mental Health, Community and Social Care across Cambridgeshire and Peterborough. The Charity works to enhance CPFT'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.

The objective of Head to Toe Charity is for the Corporate 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.

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 Corporate 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 Charities Commission in determining the activities undertaken by the Charity.

Charity Objectives & Activities

Head to Toe is the official charity of Cambridgeshire and Peterborough NHS Foundation Trust. We are proud to provide additional support and services that enhance the incredible work of our healthcare teams. Head to Toe supports staff to provide the very best care and experience for patients, with a mission to:

- Empower all members of our community to live fulfilling lives.
- Provide hope and support to those who need the specialist care of our NHS services.
- Raise awareness and understanding of physical and mental health conditions.

Working across Cambridgeshire and Peterborough, we invest in projects that our NHS staff and patients tell us they need, to help enhance their treatment. Thanks to the ongoing generosity of our supporters, fundraisers, local businesses, trusts and foundations, Head to Toe has been able to fund many projects to support patients, service users and staff throughout 2021/22.

This year we have worked with the Wright's Clock Trust Charity, Friends of Fulbourn, Ninja Theory, The Edge Social Enterprise Café, Chambers of Commerce, Cambridge Community Foundation, Cambridgeshire ACRE and many schools and colleges in the region.

Together our supporters have helped us set up over 120 projects. These projects range from music therapy programmes to memorial gardens, tablets for inpatients, and importantly, additional physiotherapy and wellbeing provision for our NHS staff.

Examples of Head to Toe projects

Senua Scholarship

Funded by Ninja Theory

A pioneering link-up between Cambridgeshire and Peterborough NHS Foundation Trust and game studio Ninja Theory has led to a student achieving his dream of becoming a peer support worker. Eddy Maile became the first recipient of Senua's Scholarship – set up by Ninja Theory after the award-winning Cambridge company worked with the Trust ahead of launching the worldwide hit *Hellblade: Senua's Sacrifice*. After completing his peer support training in the RCE Wellbeing Hub, the scholarship paid for Eddy to undertake some additional training - a Level 3 in Education and Training - and now he has landed a full-time job in the Recovery Coach Team at CPFT.



"This Senua scholarship has been a real honour. I want Recovery College East, Ninja Theory, Head To Toe and Hellblade fans to know how much I appreciate this wonderful opportunity they've given me to turn my life around. It has been an eventful few years and there were times it didn't seem possible that I'd make it through, but it's been the most formative time in my life and recovery journey. This Senua scholarship has allowed me to use my experiences to help others living with significant mental health challenges. The Senua scholarship is one of the best things that's happened for me. Thank you for believing in me."

Eddy Maile, Senua Scholar and CPFT Peer Support Tutor

Music Therapy for children and young people

Funded by Wright's Clock Land Charity

Head to Toe received a grant from Wright's Clock Land Charity to support a Music Therapy project for children and adults receiving support at our specialist mental health wards at Fulbourn Hospital. Holistic therapies are fundamental to the wellbeing of our patients, with Head to Toe leading on providing this support across our services. Music therapy also reduces pressures on ward staff and provides a therapeutic creative outlet for staff, patients and carers. Music Therapists are delivering a range of one-to-one therapy and choir sessions. Patients have the opportunity to be part of a group and share and create moments and experiences together, empowered through singing.

"Staff noticed some change in the presentation of the patients attending music therapy, when asked for feedback they may say that they feel more relaxed after the session, or they have been able to release some built-up energy that they may have been bottled up inside them. Some patients also can become emotional hearing a certain song or piece of music and open up about their feelings a little bit more than on the ward."

Music Therapist

COVID Respite & Recovery grants

Funded by NHS Charities Together

Through the COVID Respite and Recovery Grant received from NHS Charities Together, Head to Toe has been able to set up a range of projects focussed on supporting the long-term recovery of the trust and patients. This essential funding has enabled us to provide additional resource to our Volunteering Services team, who play a vital role in supporting CPFT services, staff and patients. The charity has also been involved in a range of hospital makeover projects including the Darwin Centre for Young People.



Graffiti artist Kyle Warwick created a series of stunning portraits in the courtyard of a specialist mental health in-patient unit for young people. In a project taking five days, Kyle painted images of actors Stephen Fry, Lady Gaga and Stormzy. The Darwin Centre offers assessment and treatment to young people, aged 13-17 experiencing psychiatric, emotional or psychological problems.

"Kyle was brilliant with the young people and made their vision really come alive. They were very clear that they want images of people who have spoken frankly about their own mental health. Having such brilliant designs will inspire the young people to achieve their goals while they are here and after they leave, and they will also help prompt many conversations between the young people and the staff because communication is so important here."

Louise Marks, Modern Matron at the Darwin Centre for Young People

The above examples are just a few of the many projects Head to Toe has supported over the last 12 months thanks to the generosity of our supporters. Others included a hospital makeover at the Children Development Centre in Peterborough which helps children and their families with a range of physical and mental health needs. The work included installing LED ceiling tiles to improve the experience for children and act as a distraction in clinical rooms during therapy sessions.

NHS Charities Together have also kindly provided a large grant to extend and enhance CPFT's Staff Wellbeing Service. This project has funded an additional Occupational Therapist to address the pressures on CPFT staff that have increased due to the COVID-19 pandemic.

Working alongside colleagues from CPFT Networks, which support staff from ethnic minorities and those with a disability or long-term condition, Head to Toe continues to fund projects which support marginalised groups, funding additional resource to support our Staff Networks.

Cambridge Children's Hospital

Head to Toe continues to partner with Addenbrookes Charitable Trust (ACT) and the University of Cambridge, on the philanthropic campaign to raise £100 million for the ground-breaking new Cambridge Children's Hospital. The campaign is currently in its private phase and has raised over 25% of the target.

In March, Cambridge City Council granted planning permission for the early designs and floorplans for the hospital and since then, design work on the internal elements of the hospital have continued with our children's network, staff, parents and design team. Work is continuing on the Outline Business Case which will be submitted to NHSE/I and the Department of Health.

Cambridge Children's Hospital has been the beneficiary charity at two events so far this year, the Festival of Suffolk Race Day and the Cambridgeshire County Day, where members of the team and the Children's Network met the Duke and Duchess of Cambridge. We have participated in other events including the Cambridge Festival and have a number of events coming up.

The Head to Toe Team

From left to right: Alex Gordon (Interim Charity Manager, alex.gordon@cpft.nhs.uk), Laura Semple (Events Fundraiser, laura.semple@cpft.nhs.uk), Tracey Southwell (Administration Officer, tracey.southwell@cpft.nhs.uk), Hannah Wysocki (Charity Manager, maternity leave).



Looking forward to 2022/23 Head to Toe will continue to grow the charity's profile across the region, focusing on developing our networks and growing our supporters, continuing to fundraise to support the wellbeing of patients and staff. We will work closely with healthcare teams, patients, and carers to understand where the need is and help to reduce health inequalities. Together we can help the NHS go further.

Corporate Trustee's Annual Report

Financial Review

Total incoming resources for the year were £103,000 compared with £224,000 for the previous year, of which 100% was from donations in 2021/22.

During the year, the Charity received from NHS Charities Together an amount of £23,000 which was a restricted fund. A further donation of £13,000 was received from the Wright's Clock Trust for music therapy, £7,000 was received from the Cambridgeshire Community Foundation Charity for the Richard's Music Therapy fund, along with a further £6,000 from the Eastern Counties Educational Trust for the same fund. We also received £5,000 from CDP Ltd and £10,000 is anticipated from Cambridgeshire Acre for the Wisbech Recovery College Project.

Expenditure for the year totalled £179,000 compared with £211,000 for the previous year, of which 22% was for the benefit of patients' welfare and amenities either directly or through contributions to the National Health Service, 13% was for the benefit of staff welfare and amenities, 2% raising funds for the Charity through marketing and publicity and 63% was for governance and support costs.

At 31 March 2022 restricted funds totalled £100,000 (2021: £96,000) (see note 2 and note 9) and unrestricted funds totalled £508,000 (2021: £587,000). 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 Corporate 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 charitable funds management committee calculate the reserves as part of the charity's unrestricted funds that is freely available after taking account any designated funds that have been earmarked for specific projects. The total reserves currently stand at £508,000 and are calculated as follows:

Total Unrestricted Funds	£508,000
Less Funds for projects	<u>£ 0</u>
Total Reserves	<u>£ 508,000</u>

The minimum reserve requirement is calculated as follows

Requirement for charitable expenditure	£125,000
Funds committed to future charitable activity	<u>£ 0</u>
Total Reserve requirement	<u>£125,000</u>

The reserves held are currently above our target requirement.

The Corporate 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 Corporate 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.

Many 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.

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

The key objectives for the next financial year have been identified:

1. Embed Head to Toe at the heart of CPFT
2. Build a regional Head to Toe community
3. Partner with Addenbrookes Charitable Trust and the University of Cambridge to deliver the Cambridge Children's Hospital Campaign
4. Increase Fundraising opportunities with both Corporate and Non-Corporate entities

We will achieve our objectives, by:

- Working with teams and services across CPFT to provide enhanced experiences for our patients and service users – sharing the vision of Head to Toe as a facilitator of innovation and creativity to enhance NHS care.
- Introducing new fundraising initiatives including an external lottery and the dedicated 'Pennies from Heaven' payroll giving scheme for staff, to provide easier ways for our community to fundraise and to create opportunities to grow our supporter base and increase donor data.
- Working with Trust operational leads to identify key priorities for fundraising and potential appeals to create attractive proposals for funders.
- We will continue to run, and will expand our programme of fundraising events, to promote to a wide range of existing and new audiences, whilst prioritising excellent supporter care, putting our donors at the heart of our fundraising strategy.
- Building a Head to Toe and Voluntary Services identity, to give our volunteers a sense of community and belonging. With this, we will establish volunteering 'hubs' at key sites across Cambridgeshire and Peterborough to support the volunteers, CPFT services and Head to Toe activity, and will create dedicated volunteer roles within the Charity to support the delivery of our operational objectives.
- Developing a broad suite of case studies, to share our charitable aims and activity with a wide range of audiences across our region.
- Providing accessible Head to Toe Charity initiatives, ensuring inclusive opportunities for involvement and project funding.
- Using our expertise in mental health to support the Cambridge Children's Hospital campaign, ensuring that the mission of the partnership and ethos of integrating is embedded throughout the £100m fundraising campaign.

Approved by the Corporate Trustee on 1 February 2023 and signed on its behalf by



Chair
JULIE SPENCE



Chief Executive
ANNA HILLS



Director of Finance
SCOTT HALDANE

Foreword to the Financial Statements

The Charity's financial statements for the year ended 31 March 2022 have been prepared by the Corporate Trustee in accordance with the accounting policies set out in Note 1 to the financial statements 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 in October 2019.

The Head to Toe Charity is registered with the Charity Commission (registration number 1099485) and includes funds in respect of all the Cambridgeshire and Peterborough NHS Foundation 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.

Statement of Financial activities for the year ended 31 March 2022

	Note	Unrestricted Funds 2021/22 £000	Restricted Funds 2021/22 £000	Total Funds 2021/22 £000	<i>Total Funds 2020/21 £000</i>
Income and endowments from:					
Donations	3	46	57	103	224
Total income		46	57	103	224
Expenditure on:					
Raising Funds	4	(4)	0	(4)	(12)
Charitable Activities	5	(119)	(56)	(175)	(199)
Total Expenditure		(123)	(56)	(179)	(211)
Net income/(expenditure) and net movement in funds		(77)	1	(76)	13
<i>Reconciliation of funds</i>					
Total funds brought forward		587	96	683	670
Total funds carried forward		510	97	607	683

All amounts are generated from continuing activities.

The notes on pages **16 to 26** form part of these financial statements.

Balance Sheet as at 31 March 2022

	Note	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds Restated*
		£000	£000	31 March 2022 £000	31 March 2021 £000
Current Assets					
Trade Receivables	7	0	10	10	0
Cash at bank and in hand	13	541	87	628	723
Total current assets		541	97	638	723
Liabilities					
Trade and other Payables falling due within one year	8	(31)	0	(31)	(40)
Net Current Assets		510	97	607	683
The Funds of the Charity					
Unrestricted funds	11	510		510	587
Restricted funds	11		97	97	96
Total Charity Funds		510	97	607	683

*See Note 2 for Restated


Approved by the Corporate Trustee on 1 February 2023 and signed on its behalf by



Chair
JULIE SPENCE



Chief Executive
ANNA HILLS



Director of Finance
SCOTT HALDANE

The notes on pages **16 to 26** form part of these financial statements.

Statement of Cash Flows

For the year ending 31 March 2022

	Note	Total Funds 2021/22 £000	Total Funds 2020/21 £000
Net cash used in operating activities	11	(95)	52
Change in cash and cash equivalents in the year		(95)	52
Cash and cash equivalents at the beginning of the year		723	671
Cash and cash equivalents at the end of the year	12	628	723

The notes on pages **16 to 26** 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 in October 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act.

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

The Corporate 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 Corporate Trustee has reviewed its cash flow forecasts for a period of 12 months from the date of approval of these financial statements and this indicates that the Charity has sufficient funds to meet its liabilities as they fall due for that period.
- The Corporate 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 Corporate 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. Due to the Charity undertaking a review of the funds held between Restricted and Unrestricted Funds, it was determined that a restatement of the 2020/21 comparative figures was 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.

NOTES TO THE FINANCIAL STATEMENTS

b 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.

c 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 accrual's 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 Corporate 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.

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, these are funds that are spent or applied at the discretion of the Corporate Trustee to further the Charity's purposes. Funds which are not legally restricted but which the Corporate Trustee has chosen to earmark for set purposes are classified as designated funds.

NOTES TO THE FINANCIAL STATEMENTS

1.6 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.

1.7 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.

1.8 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.

1.9 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. The analysis of support and the basis of allocations are shown in Note 5.

1.10 Charitable activities

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

NOTES TO THE FINANCIAL STATEMENTS

2 Analysis of Financial Statements

The primary statements provide prior year comparatives in total; this note provides prior year comparatives for the Statement of Financial Activities (2a) and the Balance Sheet (2b) on the next pages for each type of fund that the Charity manages

2020/21 Prior Period Adjustment

In September 2022, the Charitable Funds Management Committee asked that a review be carried out on the Charity's classification of Restricted and Unrestricted funds. The review identified that historically most funds had been classified as restricted. However, when reviewing the funds it was ascertained that based on grant applications made and historical restrictions, only 4 funds in 2020/21 were deemed to be restricted with a further restricted fund identified in 2021/22. During 2020/21 there was net expenditure on the funds being reclassified of £ 66k resulting in a closing balance on these funds as at 31 March 2021 of £566k. As a result, the 2020/21 split in charity funds has been restated to decrease restricted funds by £566K and increase unrestricted funds by the same amount. The impact on the 2020/21 financial statements is set out below in Notes 2a and 2b. As a result, the prior year comparatives have been restated. There is no impact on the total of charity funds as at 31 March 2021 or 31 March 2022.

The Corporate Trustee when considering whether a fund should be restricted or unrestricted took into account the Head to Toe policy of spending funds within a 2 to 3 year period as mentioned earlier in the Annual report. Therefore, as the total expenditure of the funds has regularly exceeded the total income received in the last three years, it is reasonable for the Corporate Trustee to make the following working assumption when reviewing the funds:

- Income received by the charity more than 3 years ago has now been spent.
- The Corporate Trustee spent all the restricted and unrestricted income and had regard to any restrictions when spending (it did not set aside the restricted income, leaving it unspent).
- Therefore, in terms of current restricted funds the Corporate Trustee took into account, the substantial restricted funds received from NHS Charities Together which were likely to be spent over a two-year period and other restricted donations received in the last 3 years.

With the above in mind, all other funds were deemed to be unrestricted.

NOTES TO THE FINANCIAL STATEMENTS

2a Statement of Financial Activity for year ended 31 March 2021

	2020/21 Originally Reported			Adjustment			2020/21 Restated		
	Unrestricted Funds 2020/21 £000	Restricted Funds 2020/21 £000	Total Funds 2020/21 £000	Unrestricted Funds 2020/21 £000	Restricted Funds 2020/21 £000	Total Adjustment 2020/21 £000	Unrestricted Funds 2020/21 £000	Restricted Funds 2020/21 £000	Total Funds 2020/21 £000
Income and endowments from:									
Donations	0	224	224	50	-50	0	50	174	224
Total income	0	224	224	50	-50	0	50	174	224
Expenditure on:									
Raising Funds	0	-12	-12	-12	12	0	-12	0	-12
Charitable Activities	-1	-198	-199	-104	104	0	-105	-94	-199
Total Expenditure	-1	-210	-211	-116	116	0	-117	-94	-211
Net income/(expenditure) and net movement in funds	-1	14	13	-66	66	0	-67	80	13
<i>Reconciliation of funds</i>									
Total funds brought forward	22	648	670	632	-632	0	654	16	670
Total funds carried forward	21	662	683	566	-566	0	587	96	683

NOTES TO THE FINANCIAL STATEMENTS

2b Balance Sheet as at 31st March 2021

	2020/21 Originally Reported			Adjustment			2020/21 Restated		
	Unrestricted Funds	Restricted Funds	Total Funds 31 March 2021 £000	Unrestricted Funds £000	Restricted Funds £000	Total Adjustment 31 March 2021 £000	Unrestricted Funds £000	Restricted Funds £000	Total Funds 31 March 2021 £000
Current Assets									
Trade Receivables	0	0	0	0	0	0	0	0	0
Cash at bank and in hand	21	702	723	606	-606	0	627	96	723
Total current assets	21	702	723	606	-606	0	627	96	723
Liabilities									
Trade and other Payables falling due within one year	0	-40	-40	-40	40	0	-40	0	-40
Net Current Assets	21	662	683	-40	40	0	587	96	683
The Funds of the Charity									
Unrestricted funds	21		21	566		566	587		587
Restricted funds		662	662		-566	-566		96	96
Total Charity Funds	21	662	683	566	-566	0	587	96	683

NOTES TO THE FINANCIAL STATEMENTS

3 Income

	Unrestricted		Restricted		Total	
	21/22	Restated 20/21	21/22	Restated 20/21	21/22	Restated 20/21*
	£000	£000	£000	£000	£000	£000
Donations	46	50	57	174	103	224
Totals	46	50	57	174	103	224

*See Note 2 for 2020/21 Restatement of Restricted and Unrestricted Funds

4 Raising Funds

	Unrestricted		Restricted		Total	
	21/22 £'000	Restated 20/21 £000	21/22 £'000	Restated 20/21 £000	21/22 £'000	Restated 20/21* £000
Marketing and Publicity	4	12	0	0	4	12
Totals	4	12	0	0	4	12

*See Note 2 for 2020/21 Restatement of Restricted and Unrestricted Funds

5 Charitable Activities

	Unrestricted Funds 21/22 £'000	Restricted Funds 21/22 £'000	Total Funds 21/22 £'000
Patients welfare and amenities	19	21	40
Staff welfare and amenities	7	17	24
Support and governance costs	93	18	111
Totals	119	56	175

NOTES TO FINANCIAL STATEMENTS

5 Charitable Activities 2020/21 restated

	2020/21 Originally Reported			Adjustment			2020/21 Restated		
	Unrestricted Funds 20/21 £'000	Restricted Funds 20/21 £'000	Total Funds 20/21 £'000	Unrestricted Funds 20/21 £'000	Restricted Funds 20/21 £'000	Total Adjustment 20/21 £'000	Unrestricted Funds 20/21 £'000	Restricted Funds 20/21 £'000	Total Funds £'000
Patients welfare and amenities	0	62	62	13	-13	0	13	49	62
Staff welfare and amenities	1	33	34	2	-2	0	3	31	34
Support and governance costs	0	103	103	89	-89	0	89	14	103
Totals	1	198	199	104	-104	0	105	94	199

6 Analysis of support costs

	Total 2021/22 Unrestricted £'000	Total 2020/21 Unrestricted £'000	
Governance	6	6	Allocated on basis of fund value
Administration	105	97	Coded directly to General Fund
	111	103	

Governance costs are the fee payable to the independent examiner of £5,775 (2021: £5,500). These are exclusive of VAT.

7 Trade Receivables

	31 March 2022 £'000	31 March 2021 £'000
Trade Receivables	10	0
	10	0

The 2021/22 debtor relates income due from the Wisbech Recovery College Project.

NOTES TO THE FINANCIAL STATEMENTS

8 Trade Creditors and other payables: amounts falling due within one year

	31 March 2022	31 March 2021
	£'000	£'000
Accruals	31	40
	31	40

The 2021/22 accruals includes monies owed to the Corporate Trustee plus Independent Examiner's fees.

9 Analysis of net assets between funds

	Unrestricted	Restricted	Total	Total*
	Funds	Funds	31 March	31 March
	£'000	£'000	2022	2021
	£'000	£'000	£'000	£'000
Current assets	541	97	638	723
Current liabilities	(31)	0	(31)	(40)
	510	97	607	683

*See Note 2 for Restatement of Restricted and Unrestricted Funds

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 several material transactions with this organisation in furtherance of the objectives of the Charity totalling £178,000 (2021: £211,000), which includes administration charges. Other than these payments there have been no transactions between the Charity and the Corporate Trustee, these are recharges to cover payments made by the Corporate Trustee. At 31 March, Head to Toe owed the Corporate Trustee £19,245 (2021 £24,492).

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.

Head to Toe has no direct employees. Staff who help run the Charity are employed by the Corporate Trustee, who recharge the Charity and is included in the transactions above.

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.

NOTES TO THE FINANCIAL STATEMENTS

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.

The Chair of the Corporate Trustee is President of The Cambridgeshire Community Foundation Organisation from which the Charity received a donation of £7,000

11 Outline Summary of fund movements

	Balance at 31- March 2021	Income	Expenditure	Realised and Unrealised Gains	Balance at 31-March 2022
	£'000	£'000	£'000	£'000	£'000
Unrestricted Funds:					
Cambridgeshire and Peterborough NHS Foundation Trust	587	46	(123)	0	510
Total Unrestricted Funds	587	46	(123)	0	510
Restricted Funds:					
Cambridgeshire and Peterborough NHS Foundation Trust	96	57	(56)	0	97
Total Restricted Funds	96	57	(56)	0	97
TOTAL FUNDS	683	103	(179)	0	607

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

	2021/22 £'000	2020/21 £'000
Net movement in funds	(75)	13
Deduct interest income shown in investing activities	0	0
(Increase)/decrease in debtors	(9)	11
Increase/(decrease) in creditors	(11)	28
Net cash used in operating activities	(95)	52

NOTES TO THE FINANCIAL STATEMENTS

13 Analysis of cash and cash equivalents

	31 March 2022 £'000	31 March 2021 £'000
Cash and Cash in hand	628	723
Total cash and cash equivalents	628	723

14 Events after reporting period

The Chief Executive of the Corporate Trustee was appointed in late April 2022. The Board of the Corporate Trustee approved in April 2022 to invest £500,000 of the Charity's Cash held at the bank to be invested into COIF investment funds.