



HeadtoToe
charity

Supporting



Cambridgeshire and
Peterborough
NHS Foundation Trust

Annual Report 2022-23

Registered Charity Number: 1099485



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Our objectives and activities

Head to Toe is the NHS Charity for Cambridgeshire and Peterborough NHS Foundation Trust (CPFT), supporting people receiving mental health, community and social care across Cambridgeshire and Peterborough. Head to Toe works to enhance CPFT's ability to improve the health and wellbeing of the people it serves and the staff who care for them, by supporting projects over and above NHS funding.

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.

Thanks to the ongoing generosity of our supporters, we can invest in charitable projects across Cambridgeshire and Peterborough that help to enhance treatment and improve the wellbeing of NHS patients across the region.

Head to Toe also partners with charitable Trusts and Foundations that share the same mission as us; this funding allows us to extend the reach of our much-needed healthcare services, over and above commissioned activities.

In 2022-23, we have been immensely grateful to work with NHS Charities Together, Wrights Clock Trust, Youth Music, Cambridge Community Foundation and the Arnold Clark Foundation.

Together, our supporters have helped us set up more than 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.



Our year in review...

Enhancing staff wellbeing across CPFT

Over the last year, Head to Toe has been active in increasing initiatives that have a positive impact on the wellbeing of our staff.

In March, Head to Toe funded the Project Wingman Wellbeing Bus to give CPFT staff an opportunity to have a 'luxury' break on board to support their wellbeing as a part of their working day. Across two weeks and two Trust locations, there were more than 450 visits to the bus.

"I think the whole idea is incredible. Coming to work in the current climate with excess pressures can have you feeling so deflated. It was a lovely surprise to turn up this morning and see the big blue bus outside the office. The team offered us cakes, made us a cuppa and encouraged us to put our feet up. Absolutely priceless! Thank you so much, Head to Toe!"



Head to Toe successfully won a funding grant from NHS Charities Together to increase the capacity in the Staff Wellbeing Service by supporting the salary costs for an additional occupational therapist. This has had a huge impact on the service and CPFT staff, with success including:

- Our occupational therapist has been able to support 84 members of staff.
- Waiting lists for mental health support have reduced by six working days.
- Data from 2021-2022 showed 69% of staff supported by the service reported that the intervention helped prevent a period of sickness, or that they returned to work sooner. With the additional resource, this has increased to 90%.
- Increased capacity has allowed the team to develop a new workshop to address work-life balance.



Our year in review...

Providing community and inpatient music therapy

This autumn (thanks to funding from Youth Music) Head to Toe launched a new project with the music therapy service to support young people accessing community services through child and adolescent mental health services, the Child Development Centre and home treatment teams. This programme is a significant success as it extends our music therapy service from the inpatient wards and into the community for young people who would not have the benefit of this treatment.

"The sessions are truly person centred...this safe space has given the child a medium to communicate, express herself and enjoy being in the company of others. It has given her mother space to be a mum and not a carer and enjoy time with her daughter...it is exciting to see what young people can achieve and enjoy through music."

Thanks to our friends at Wrights Clock Trust, we have also been able to significantly uplift the provision for music therapy across our acute mental health inpatient wards for young people and adults reaching more than 100 patients who would otherwise not have received this specialist intervention.

"Music therapy has been such a wonderful experience. Every session has bettered my mood in some way, and it has also given me more awareness of how I use music to regulate my emotions. Thank you, Head to Toe, for all our sessions. I would recommend your one-to-one sessions to many people I know."

Our partners: Richard's Music Therapy



Richard's Music Therapy provides vital music therapy services to local families and children with specialist needs.

Richard's Music Therapy programme provides opportunities for self-expression and communication through musical instruments and vocal sounds – providing children with a unique opportunity to express a variety of emotions / emotional responses through a non-verbal medium. Our specialist music therapists take referrals from across the community and are experienced at working with families from the point of recent diagnosis.

Our year in review...

Responding to the needs of patients

Head to Toe continues to fund-raise in the community to enable us to fund smaller scale, but equally as important projects, across CPFT to enhance the experiences of our patients and the staff who care for them. This year, this has included:

- Providing art and sensory supplies to people living with psychosis – to help them have long-term therapeutic opportunities for managing their condition.
- Providing allotment supplies and equipment to support patients on their social recovery journey, encouraging companionship, volunteering, and wellbeing to aid with long-term recovery and resilience.
- Activities and funding for patients with social anxiety, providing opportunities to address their anxieties in a safe, manageable context that will help build their confidence.
- Equipment for a therapeutic photography project for our eating disorders inpatient ward.
- Mindfulness and wellbeing courses for the Perinatal Mental Health Team to support team working and development.
- Custody packs for vulnerable female sex workers who are detained by police, providing signposting, information, self-care products and contraception. The packs are designed to help keep women safe, and make sure they have information about agencies who can help empower them to get off the streets



We created a 'Snuglet', for patients on Springbank, CPFT's specialist personality disorder ward. Patients designed and then created a space where they could go for therapy sessions, have one-to-one support from staff, and take some time for themselves in a cosy, calm and safe space.

"Springbank helped me so much I just want to do something to give back to CPFT in any way that I can. Head to Toe made my Springbank journey that bit more special by being able to organise the Snuglet project. It gave me a focus, as I live in Merseyside it was hard to get home every weekend so I spent many a weekend working on it throughout the summer. One of the pieces I created is still in there with the Head to Toe logo on!"

Our year in review...

Our partnerships

Head to Toe collaborates with a network of non-profit organisations and businesses across the county, strengthening our work with the local community and increasing joint fund-raising opportunities. We have long-term partnerships with Richard's Music Therapy, Ninja Theory and Friends of Fulbourn Hospital, all of which extend the support available for children and adults in the region who need long-term physical, or mental health care from the NHS.

We are proud to partner with Addenbrooke's Charitable Trust (ACT) and the University of Cambridge for the philanthropic campaign to raise £100 million for the ground-breaking new Cambridge Children's Hospital.

Looking forward to 2023-24 and beyond, we will work with stakeholders, supporters and CPFT to develop and implement a new long-term strategy that drives our vision for inclusive opportunities that provide better health and wellbeing for everyone in Peterborough and Cambridgeshire.



We will continue to put patients at the heart of what we do, working closely with our partners, fund-raisers, staff and volunteers to ensure a wide and accessible programme of Head to Toe charitable projects.

Together we can help the NHS go further.

To find out more, visit:

www.cpft.nhs.uk/ourcharity

or get in touch with a member of the team:

charity@cpft.nhs.uk.



Corporate Trustee Annual Report and Financial Statement

2022-23



Annual Report and Financial Statements

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 that disclose with reasonable accuracy at any time the financial position of the funds held on trust; establishing and monitoring a system of internal control; and establishing arrangements for the prevention and detection of fraud and corruption.

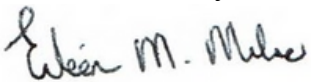
The Corporate Trustee is required under the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008 to prepare financial statements which give a true and fair view of the financial position of the funds held on trust for each financial year. In preparing those financial statements, 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 19 to 28 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 19 to 28 were approved by the Trustee on 24 January 2024, and signed on its behalf by:



Chair
Eileen Milner



Deputy Chief Executive
John Webster



Chief Finance Officer
Lauren Gable

Corporate Trustees' Annual Report

The Corporate Trustee presents the independently examined financial statements of the Head to Toe Charity for the financial year ended 31 March 2023.

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 2022-23.

Directors during the financial year ended the 31 March 2023 and at the date the financial statements were approved were as follows:

Julie Spence OBE - Chair (left 31 May 2023)

Eileen Milner - Non-Executive Director (CPFT Chair from 1 June 2023)

Mike Hindmarch - Non-Executive Director

Brian Benneyworth - Non-Executive Director (left 31 May 2023)

Brian McCarthy - Non-Executive Director (joined 23rd May 2022)

Jo Lucas - Non-Executive Director, Chair of Head to Toe Charity (left 7 October 2022)

Professor Ed Bullmore - Non-Executive Director, Chair of Head to Toe Charity (from October 2023)

Geoff Tural - Non-Executive Director

Karen Daber - Non-Executive Director

Anna Hills - Chief Executive (joined 25 April 2022)

Dr Julie Hankin - Medical Director (left 2 December 2022)

Dr Cathy Walsh - Chief Medical Officer (from 1 November 2022)

John Webster - Deputy Chief Executive (from 1 April 2023)

Scott Haldane - Director of Finance (left 31 July 2023)

Lauren Gable - Chief Finance Officer (Interim Chief Finance Officer from 1 September 2023)

Stephen Legood - Director of People and Business Development

Penny Snowdon - Chief Nurse

Debbie Smith - Chief Operating Officer

The charity has policies and procedures in place for the induction and training of the Board. This includes an introduction to the objectives, scope and policies, 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. This consists of the Non-Executive Director, who acts as Chair of the Committee, two other Non- Executive Directors, Director of Finance and Director of People and Business Development from CPFT

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:

Azets
6th Floor Bank House,
Cherry Street
Birmingham
B2 5AL

Statement on Public Benefit

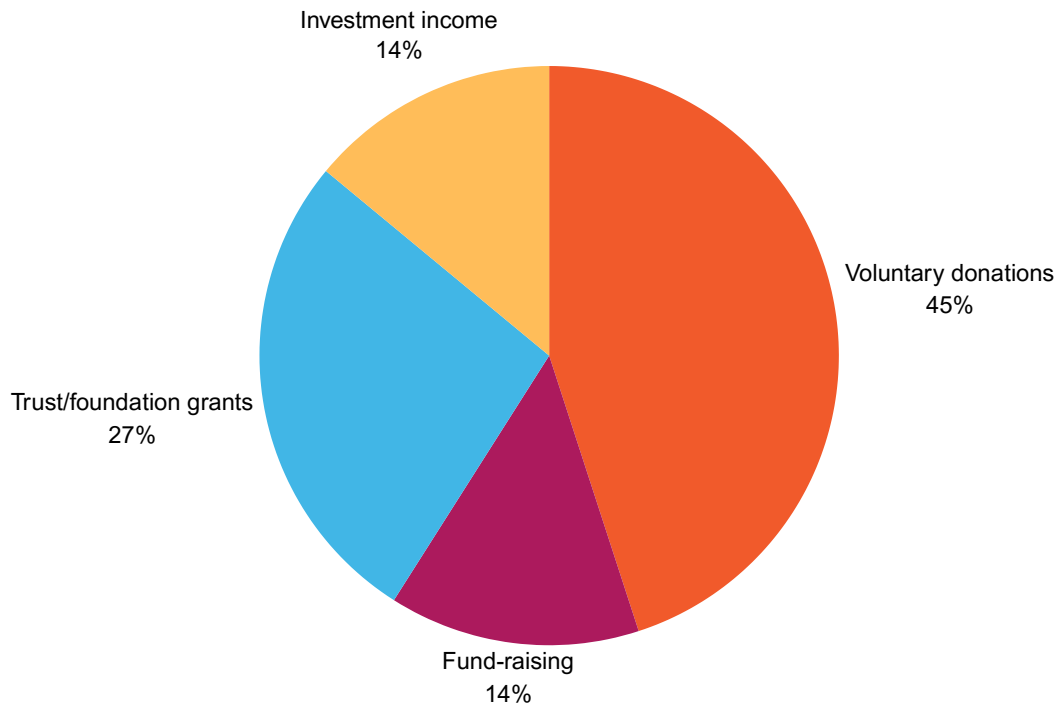
The objective of Head to Toe Charity is for the Corporate Trustee to hold the funds upon trust to apply the income, and at its discretion, so far as may be permissible, the capital, for any charitable purpose or purposes relating to the National Health Service.

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.

Financial review

Income

Total incoming resources for the year were £171,000 compared with £103,000 for the previous year, where Head to Toe receives its income is analysed below.



How this is broken down for 2022/2023:

Grants in: £45,000 – income received from Trusts and other charities who support the aims and objectives of Head to Toe. We would like to thank those Trusts and other charities for their support in 2022-23.

Fund-raising: £23,000 – income received from charity events and/or other community, or individual fund-raising effort. We would like to thank all the fundraisers for their efforts in 2022-23.

Investment income: £23,000 – from the prudent management of funds not immediately required for use by Head to Toe. This earned realised gains of £6,000 and unrealised gains of £15,000 and also includes £2,000 interest for money held in the charity's bank account.

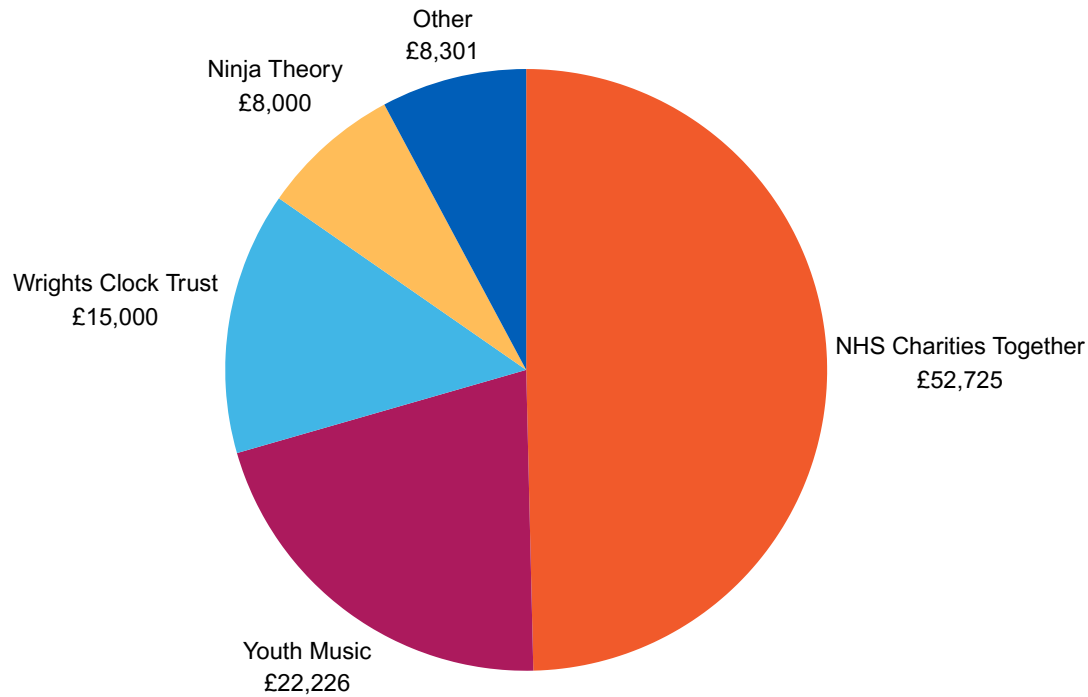
Corporate (Trusts): £61,000 – Head to Toe is grateful to the companies and other organisations (including registered charitable Trusts and Foundations) that have donated over the year.

Individual: £7,000 – these range from a few pounds to few hundred pounds, and we would like to thank our donors for their generosity.

In memory: £4,000 – collections in memory of a loved one who may have received care from CPFT. These are special gifts and we are fortunate to be remembered by those each year.

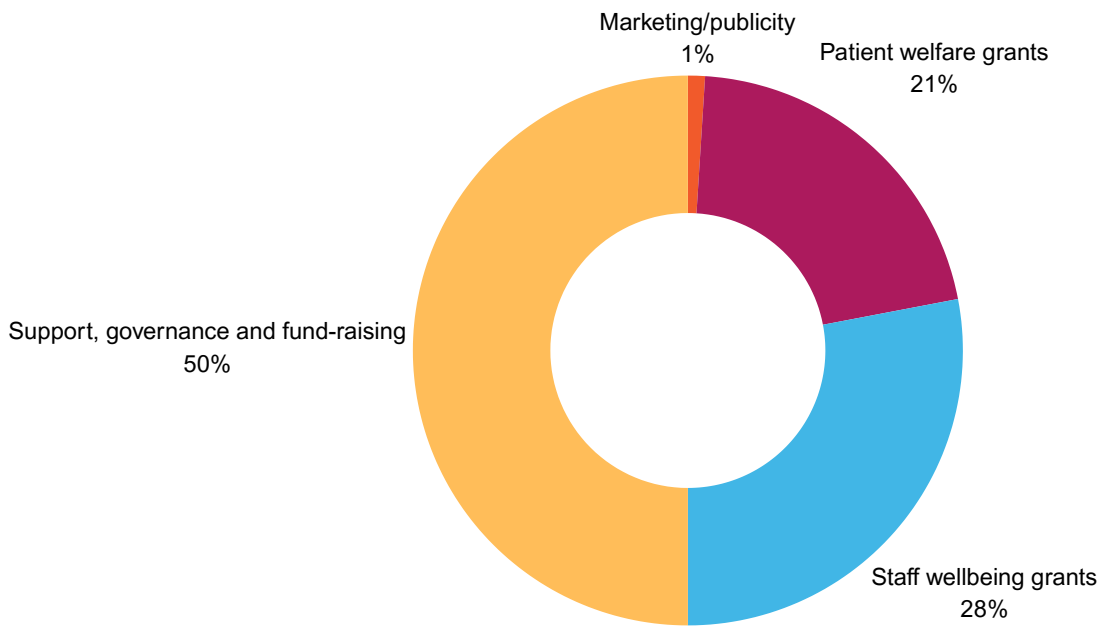
Regular giving: £3,000 – income received from staff as part of the Pennies from Heaven scheme, and from individuals who generously give often. Head to Toe would like to thank all our regular givers.

Where our donations come from:



Expenditure

Expenditure for the year totalled £297,000 compared with £179,000 for the previous year. This is analysed below.



The associated costs for this are:

- Staff Welfare:** £79,000 - in grants and projects that enabled improvement in staff wellbeing.
- Patient Welfare:** £64,000 - on a broad range of activities to improve the wellbeing of patients.
- Marketing and publicity:** £4,000 - costs associated with running charity events.
- Charitable support, governance and fundraising:** £150,000 - including team costs, charitable activities, raising awareness of Head to Toe and CPFT, and generating more donations.

At 31 March 2023, restricted funds totalled £87,000 (2022: £111,000) (see note 10) and unrestricted funds totalled £394,000 (2022: £496,000). The funds will be mainly used to support and improve patient services and to provide further experiences 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 £394,000 and are calculated as follows:

Total unrestricted funds	£394,000
Less funds for projects	<u>£ 0</u>
Total reserves	<u>£ 394,000</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 six months to two 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, such as 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 two-year period, but with a maximum of three years, and the Corporate Trustee will ensure that resources are maintained in a fashion that achieves this objective.

Investments

The Investments of Head to Toe are managed by Churches, Charities and Local Authorities Fund Managers Ltd (CCLA), registered In England No. 8735639. CCLA are authorised and regulated by the Financial Conduct Authority.

The investment was approved by the CFMC in May 2022 and the investment was split into two funds. They were Charities Ethical Investment Funds Income Units with a value of £250,000 and the Charities Ethical Investment Fund Accumulation Units with a value of £250,000.

The objective of these funds, managed by CCLA, is to provide a long-term total return comprising growth in income as Head to Toe may need to draw on the funds to cover grant expenditure. The fund is an actively managed, diversified portfolio of assets with an emphasis on equities but also includes property, bonds and other asset classes which maybe liquid or illiquid in nature.

Since our distribution of funds represents unrestricted funds, the emphasis is on maintaining a high level of liquidity and a low to moderate investment risk. The CFMC has decided not to invest directly in alcohol, tobacco and fossil fuel securities because of the effect to the environment and poor health that would make such investments contrary to our charitable aims.

At the balance sheet date, following disposal of £35,000 of the investments and realised and unrealised gains of £6,000 and £15,000 respectively, the two funds held amounted to £480,000. CFMC monitors the investment performance via quarterly reports from CCLA who attend each CFMC to update the members on the funds to date.

Relationship with related parties/external bodies

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.

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. 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:

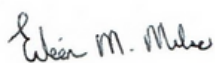
1. Establish Head to Toe as a recognised strategic service for CPFT and our community.
2. Increase our capacity to do more for our patients, staff and community.
3. Work in partnership across our region to extend and complement NHS care.

We will achieve our objectives, by:

- Developing a long-term strategy to build on the success of the charity to date.
- Focussing on strategic fund-raising from large, or multi-year grants we will increase our capacity to deliver strategic projects that directly address the needs of our patients – offering solutions to local health challenges and inequalities.
- Demonstrating the charity's value by sharing good news stories and feedback that evidence the impact Head to Toe initiatives have on the lives of our patients.
- Empowering staff to fund-raise for Head to Toe Charity, we will build recognition and ownership of Head to Toe as 'our' charity.

- Working with teams and services within CPFT to provide enhanced experiences for our patients and service users, through creativity, innovation and clinical practice.
- Reviewing the structure of the charity team; ensure we are equipped to support an increase in charity activity and long-term growth.
- Increasing income generation across all fund-raising portfolios.
- Sharing CPFT knowledge, expertise, and experience across a wider external network, focussing on Head to Toe key themes of wellbeing and fulfilment.
- Partnering with Addenbrooke's Charitable Trust and University of Cambridge Development colleagues to deliver the Cambridge Children's Hospital fund-raising campaign for £100m. We will use our regional knowledge and experience to inform the development of the public fund-raising campaign.
- Working with partner organisations, businesses, and funders to improve the experiences of our patients and wider community. We will collaborate to ensure a wider reach and impact for beneficiaries.
- Running and expanding 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 fund-raising strategy.
- Providing accessible Head to Toe Charity initiatives, ensuring inclusive opportunities for involvement and project funding.

Approved by the Corporate Trustee on 24 January 2024, and signed on its behalf by:



Chair
Eileen Milner



Deputy Chief Executive
John Webster



Chief Finance Officer
Lauren Gable

Annual Accounts 2022-23



Foreword to the Financial Statements

The Charity's financial statements for the year ended 31 March 2023 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 2023

	Note	Unrestricted Funds 2022/23 £000	Restricted Funds 2022/23 £000	Total Funds 2022/23 £000	<i>Total Funds 2021/22 £000</i>
Income and endowments from:					
Donations	2	51	97	148	103
Investment Income	2	21	2	23	0
Total income		72	99	171	103
Expenditure on:					
Raising Funds	3	(4)	0	(4)	(4)
Charitable Activities	4	(170)	(123)	(293)	(175)
Total Expenditure		(174)	(123)	(297)	(179)
Net income/(expenditure) and net movement in funds		(102)	(24)	(126)	(76)
<i>Reconciliation of funds</i>					
Total funds brought forward		496	111	607	683
Total funds carried forward		394	87	481	607

All amounts are generated from continuing activities.

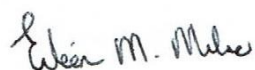
The notes on pages **22 to 28** form part of these financial statements.

Balance Sheet as at 31 March 2023

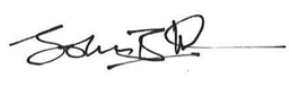
	Note	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
		£000	£000	31 March 2023 £000	31 March 2022 Restated £000
Current Assets					
Trade Receivables	6	0	0	0	10
Cash at bank and in hand	13	7	32	39	628
Investments	12	425	55	480	0
Total current assets		432	87	519	638
Liabilities					
Trade and other Payables falling due within one year	7	(38)	0	(38)	(31)
Net Current Assets		394	87	481	607
The Funds of the Charity					
Unrestricted funds	10	394		394	497
Restricted funds	10		87	87	110
Total Charity Funds		394	87	481	607

The reason for the restatement of the opening balances was due to a restricted fund of £13k being incorrectly included in the unrestricted balance.

Approved by the Corporate Trustee on 24 January 2024, and signed on its behalf by



Chair
EILEEN MILNER



Deputy Chief Executive
JOHN WEBSTER



Chief Finance Officer
LAUREN GABLE

The notes on pages **22 to 28** form part of these financial statements.

Statement of Cash Flows
For the year ending 31 March 2023

	Note	Total Funds 2022/23 £000	Total Funds 2021/22 £000
Net cash used in operating activities	11	(130)	(95)
Net cash used in investment activities			
Acquisition of Investment		(500)	0
Proceeds from the sale of Investment		35	0
Interest from Investments		6	0
Change in cash and cash equivalents in the year		(589)	(95)
Cash and cash equivalents at the beginning of the year		628	723
Cash and cash equivalents at the end of the year	13	39	628

The notes on pages **22 to 28** 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, fundraising, governance costs and support costs.

1.11 Investment Policy

Investments are stated at market value as at the balance sheet date. The Statement of Financial Activities includes the net gains and losses arising on revaluation and disposals throughout the year.

The Investments of Head to Toe are managed by Churches, Charities and Local Authorities Fund Managers Ltd (CCLA), registered In England No. 8735639. CCLA are authorised and regulated by the Financial Conduct Authority.

The investment was approved by the CFMC in May 2022 and the investment was split into two funds. They were Charities Ethical Investment Funds Income Units with a value of £250,000 and the Charities Ethical Investment Fund Accumulation Units with a value of £250,000. Current value in the investment is shown under note 12.

NOTES TO THE FINANCIAL STATEMENTS

2 Income

	Unrestricted		Restricted		Total	
	22/23	21/22	22/23	21/22	22/23	21/22
	£000	£000	£000	£000	£000	£000
Donations	51	46	97	57	148	103
Investment Income	21	0	2	0	23	0
Totals	72	46	99	57	171	103

3 Raising Funds

	Unrestricted		Restricted		Total	
	22/23	21/22	22/23	21/22	22/23	21/22
	£'000	£000	£'000	£000	£'000	£000
Marketing and Publicity	4	4	0	0	4	4
Totals	4	4	0	0	4	4

4 Charitable activities

	Unrestricted		Restricted		Total	
	22/23	21/22	22/23	21/22	22/23	21/22
	£'000	£000	£'000	£000	£'000	£000
Patients welfare and amenities	22	19	42	21	64	40
Staff welfare and amenities	8	7	71	17	79	24
Support and governance costs	140	93	10	18	150	111
Totals	170	119	123	56	293	175

5 Analysis of support costs

	Total 2022/23 £'000	Total 2021/22 £'000	
Governance	17	6	Allocated on basis of fund value Coded directly to General Fund
Administration	133	105	
Totals	150	111	

Governance costs includes the fee payable to the independent examiner of £5,538 plus the overrun fee of £3,145 (2022: £5,775). These are exclusive of VAT.

6 Trade Receivables

	31 March 2023	31 March 2022
	£'000	£'000
Trade Receivables	0	10
	0	10

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

	31 March 2023 £'000	31 March 2022 £'000
Accruals	38	31
	38	31

The 2022/23 accruals includes monies owed to the Corporate Trustee plus Independent Examiner's fees.

8 Analysis of net assets between funds

	Unrestricted Funds £'000	Restricted Funds £'000	Total 31 March 2023 £'000	Total 31 March 2022 £'000
Current assets	432	87	519	638
Current liabilities	(38)	0	(38)	(31)
	394	87	481	607

9 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 £293,000 (2022: £178,000), 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 £7,053 (2022 £19,245).

NOTES TO THE FINANCIAL STATEMENTS

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.

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 (Julie Spence) of the Corporate Trustee is President of The Cambridgeshire Community Foundation Organisation but no donation was received this year (21/22 £7,000)

10 Outline Summary of fund movements

	Restated Balance at 31- March 2022	Income	Expenditure	Realised and Unrealised Gains	Balance at 31-March 2023
	£'000	£'000	£'000	£'000	£'000
Unrestricted Funds:					
Cambridgeshire and Peterborough NHS Foundation Trust	496	51	(174)	21	394
Total Unrestricted Funds	496	51	(174)	21	394
Restricted Funds:					
Cambridgeshire and Peterborough NHS Foundation Trust	111	97	(123)	2	87
Total Restricted Funds	111	97	(123)	2	87
TOTAL FUNDS	607	148	(297)	23	481

The reason for the restatement of the opening balances was due to a restricted fund of £13k being incorrectly included in the unrestricted balance.

NOTES TO THE FINANCIAL STATEMENTS

11 Reconciliation of net income/(expenditure) to net cash flow

	2022/23 £'000	2021/22 £'000
Net movement in funds	(126)	(75)
Add back Unrealised Gain	(15)	0
Add back Realised Gain	(6)	0
Decrease in debtors	10	(9)
Increase in creditors	(7)	(11)
Net cash used in operating activities	(130)	(95)
Cash flow from investment activities		
Acquisition of Investment	(500)	0
Proceeds from sale of investments	35	0
Interest from Investments	6	0
Net cash used in investing activities	(459)	0
Net cash used	(589)	(95)

12 Investment Activities

	Unrestricted Funds £'000	Restricted Funds £'000	Total 31 March 2023 £'000
Opening Balance	0	0	0
Additions	410	90	500
Sale of Investments	0	(35)	(35)
Unrealised Gain	15	0	15
	425	55	480

An investment with CCLA was undertaken in May 2022, any realised/unrealised gains or losses are taken directly to general fund as investment income and then distributed to unrestricted funds.

13 Analysis of cash and cash equivalents

	31 March 2023 £'000	31 March 2022 £'000
Cash and Cash in hand	39	628
Total cash and cash equivalents	39	628

14 Events after reporting period

There are no known events after the reporting period.

Independent Examiner's Report to the Trustees of Cambridgeshire and Peterborough NHS Foundation Trust Charitable Fund (Head to Toe)

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 March 2023.

Responsibilities and Basis of Report

As the Trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act'). You are satisfied that the accounts of the charity are not required by charity law to be audited and have chosen instead to have an independent examination.

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 2011 Act.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the accounts. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently, I express no opinion as to whether the consolidated accounts present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

Independent Examiner's Statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of 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.

Use of this report

This report is in respect of an examination carried out under section 145 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.

Azets Audit Services

Name: Laura Hinsley FCCA

Association of Certified Chartered Accountants

Azets Audit Services
6th Floor Bank House
8 Cherry Street
Birmingham
B2 5AL

Date: 29 January 2024