



# FORCE Cancer Charity

(a company limited by guarantee)  
Registered charity number 1140676

## Trustees' Report and Financial Statements

Year ended 31 March 2023  
Company registered number 07529991



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# Chair's Report

“Staying the course, cultivating partnerships, adapting and working together to meet needs wherever and whenever possible in a changing landscape...”

**The past year has seen FORCE implementing our post-Covid recovery plan, focusing on rebuilding our teams, re-establishing and delivering vital services for our beneficiaries, reinvigorating our relationships with supporters and partners and careful, sound, financial management.**

Fundamental to maintaining a strong infrastructure to ensure a sustainable future for FORCE services has been the commitment, resilience and sheer determination of all who work or volunteer for FORCE (be it in the Centre, shop, communities, hospitals), the stability, experience and skills of our Trustees working behind the scenes, steering us through testing times, plus the incredible loyalty and support from you all in the communities we serve. We are moving in the right direction - thanks to you all!

2023-24 will be a year of consolidation and gradual growth as new team members (staff and volunteers) settle in, bringing fresh skills, enthusiasm and perspectives. The service focus will be on re-establishing FORCE@ services in communities (Okehampton, Mid Devon and Ottery St Mary) and developing the Role Specific Volunteer (RSV) programme to enhance the quality and sustainability of the support we offer at personal and group level, providing tools for each to manage their own lives following a cancer diagnosis. Nor should the needs and essential support we give to nurses, doctors and other professionals caring for cancer patients, be overlooked. Their work is increasingly demanding emotionally, physically, mentally and clinically due to the legacy of the pandemic.

Sharing resources, skills and knowledge with other organisations - local and national - is one of our core values, all the more crucial as we adapt to new ways of working, seeking to maximise service provision and minimise duplication.

Improving our communications is also key - raising awareness of our range of services, the roles of our information and support services teams, enrolling FORCE community champions as ambassadors, keeping our supporters and donors informed and involved, highlighting what their support/donations have meant to FORCE and our beneficiaries, encourage them to come and hear first-hand how they (can) help us.

We are delighted to welcome three new Trustees to the Board, Rosie Mew, Glynis Atherton and Marcus Worthington. They bring valuable skills and experience to the governance of FORCE and we're looking forward to working with them. The outstanding contribution and commitment of retiring Trustees, Ruth Boobier, Morley Sage and Felix Medland has been recognised by appointing them as FORCE Vice Patrons. Finally, YOUR VOICE MATTERS, so please continue to share your experiences of FORCE to help us improve and serve to the best of our ability, to meet your needs in the way you need us, whenever and wherever you are.



**Dr Anne Hong**  
Chair of Trustees of FORCE

# CEO's Report

## Getting it right!

Getting our support right for people affected by cancer is at the heart of planning the future direction of FORCE and its services. As we work on our next strategic plan, the needs of our beneficiaries are being reassessed and how and where we offer support must continue to be adaptable and responsive. Nothing has highlighted this more than our experience over the last 3 years or so.

We know that a healthy support system includes appropriate psychological services but there is so much more provided by FORCE to complement this.

From the start of our support services in the late 1990's, complementary therapies have been offered by FORCE alongside medical treatments. For thousands of people, these therapies have provided a valuable aid to relaxation and helped promote physical and emotional wellbeing. The benefits to cancer patients and their partners/carers are just as important today:

“Just wanted to say thank you to you all for making our visit to your Centre so welcoming and supportive when we visited yesterday. My husband's massage has been so beneficial for him and having the opportunity to share an issue with your Nurse has helped immensely. The whole atmosphere of the Centre is like walking into a haven of tranquillity and care - thank you to you all.”

The variety of support available through FORCE is not a luxury, it's a necessity. Everyone walking through the door or picking up the phone brings their own story and individual needs. Equally there are now more ways to access our services both online and through our outreach services in Ottery St Mary. FORCE already understands the value of going out to meet people in their communities and this has been reaffirmed by some recent, post pandemic experiences. We're so pleased to be restarting these outreach projects thanks to the support of the Community Lottery Fund. By the end of 2023 we will have returned to Okehampton and hope to have found a suitable outreach venue in mid Devon.

Rebuilding our Teams has been a slow and considered process, again made possible in part by our Lottery grant. We are delighted to have a new Support Services Manager in post who has already made a significant difference to his Team and the Operational Management Team. There have also been some promotions of existing staff into lead roles, bringing their skills and experience to the fore.

Over the year, the groundwork has been done to take forward some exciting and innovative support for people affected by cancer. Ensuring we have the right infrastructure in fundraising, finance and governance is clearly a vital part of this.

Our people are the magic that makes FORCE such a loved and cherished Charity and it's a joy to be able to focus on new horizons once more.



**Mrs Meriel Fishwick**  
CEO of FORCE

The Trustees / Directors of FORCE Cancer Charity are pleased to present their report and the financial statements of the Charity for the year ended 31 March 2023.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, 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 (FRS102) (effective 1 January 2019).

## Objectives and activities

FORCE is a West Country cancer charity, working locally to support anyone affected by cancer. FORCE provides patient support and advice and supports innovation through funding local cancer research, education and purchasing state-of-the-art equipment to improve patient care.

The Trustees have referred to the guidance provided by the Charity Commission on public benefit. They are satisfied that the aims, objectives and activities of the Charity meet with the terms of this guidance.

FORCE has continued to provide support and advice to local people affected by cancer through the fulfilment of the aims outlined in the Strategic Vision 2019 - 2022. Learnings from the pandemic have also been included in our service delivery. Our vision is to ensure the best possible local support and care for people affected by cancer. The following key aims, and activities have provided our focus:

- a) To ensure a range of **PERSONALISED SUPPORT** is available for anyone affected by cancer in Devon.
- b) To **REACH** more people needing support and advice.
- c) To invest in local clinical and scientific **RESEARCH** at respected institutions including the University of Exeter Medical School and the Royal Devon University Healthcare NHS Foundation Trust.
- d) To **SUPPORT INNOVATION** by improving local cancer services.
- e) To **INFLUENCE** and **COLLABORATE** with other organisations to benefit people affected by cancer
- f) To develop a **STRONG INFRASTRUCTURE** to ensure a sustainable future for FORCE services.

In meeting its key aims and objectives, FORCE continues to provide free support and information for those affected by cancer, makes grants to fund research projects, purchases equipment, invests in education and other innovative projects for the improvement of patient care. The current strategic vision reflects a move towards emphasising the importance of helping people living with cancer to take back an element of control by developing skills to manage their situation and in recognising the importance of encouraging innovation through funding a variety of projects. The plan also recognises the success of the pre pandemic outreach programme and its value in improving accessibility to our services. Reinstating our outreach programme is underway.

Thanks to much hard work and good financial management, a promising recovery post pandemic has enabled the Trustees to plan with greater confidence. The focus is now on rebuilding our income streams and exploring new opportunities to raise funds to support our mission. Work is in progress to prepare a new strategic vision, incorporate the lessons learnt from the last three years and consider how we deliver our services in a sustainable way.

# Achievements and performance

**Key achievements towards our objectives and the impact of the work of FORCE during the financial year are summarised below.**

FORCE has continued to offer vital support to patients who continue to face more complex challenges due to the longer-term impact of the pandemic. Although the majority of patients prefer to access our services face to face once again, the availability of an alternative virtual appointment improves accessibility for our most vulnerable users.



Visitor numbers have increased by 8% during 2022/23 but remain well below pre-pandemic levels (approximately 22,000 visits) due to relatively low levels of drop-in visits and a phased re-establishment of FORCE@ services. New registrations grew by almost 20% in the year with 1,343 new service users recorded but again, this remains below pre-pandemic levels.

A successful bid for National Lottery Community Funding during the year has opened up the opportunity to restart out services in the community and to grow our role specific volunteer programme over a three-year period. These projects will help us to reach more people in a sustainable way. Further details of how our services have made a difference are provided below.

## FORCE Objective:

**To provide a range of *personalised support* for anyone affected by cancer in Devon**

**FORCE offers a wide range of services and aims to help users to find the ideal package of support to meet their particular needs. In order to meet this objective:**

- We will offer free face-to-face support services to cancer patients and their families in Devon.
- We will encourage people living with cancer to develop skills to manage their situation.
- We will adapt our services to meet the changing needs of people living with cancer as a chronic disease.
- We will audit and review our services to ensure they meet the needs of our beneficiaries.

## **Free face-to-face services:**

During 2022/23, the focus for the FORCE team was primarily on how to re-establish the range of free face-to-face services for people living with cancer and their families. The team had adapted quickly during the initial phase of the pandemic, and what had become increasingly clear over 2021/22 was the ongoing impact of the experience of Covid-19. Waiting lists, later diagnoses and barriers to accessing health services had all posed significant challenges and difficulties to those affected by cancer.

From the start of 2022/23, the post-pandemic environment was evolving once more, as the team sought to find a way to work with regularly changing guidelines around testing, isolation and facemasks. The changing situation allowed us to consider how to develop and re-establish our face-to-face services. One of FORCE's guiding principles has always been to place the needs of those affected by cancer at the very heart of our decisions. While the hybrid model of delivering remote and online services alongside face-to-face services had met certain needs during the pandemic and its immediate aftermath, what became clear over 2022/23 was just how much our service users wanted, and needed, to have the opportunity to meet with our staff and volunteer teams. Just as importantly, our service users fed back how important it was to meet other people who were experiencing similar challenges and difficulties.

One of the biggest priorities for the year was therefore to re-establish a range of face-to-face group programmes that would complement our one-to-one services. We sought to build on the initiatives around our Role-Specific Volunteers (RSVs), putting into practice what we had learnt from the successful pilots of the previous year to enrich our educational and support offerings with volunteers who had professional expertise in relevant areas. We were also delighted to be successful in our bid for National Lottery Community funding to restart our outreach programme. This meant that from December 2022, we were able to start offering our counselling, complementary therapy, physiotherapy and exercise service sessions in Ottery St Mary, making our services easier to access for those based in East Devon.

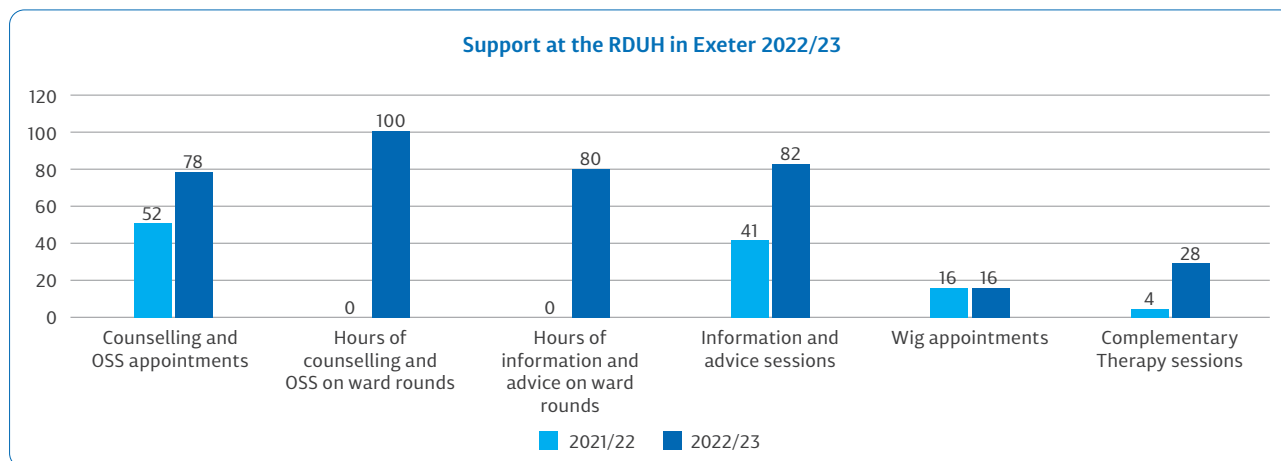
Highlights to illustrate the developments, challenges and impact that core areas of our services have had for patients over the last year are as follows:

### **Recruitment**

One of the main priorities in Support Services during 2022/23 has been to recruit experienced and skilled professionals into post, filling the gaps in staffing that had appeared over the pandemic.

We appointed new leads for the OSS team, with Emma Barker and Gerry Gillespie working as co-leads from April 2023. Judy Gent became the permanent Lead Information and Support Nurse in February 2023. Jo Cock stepped into the role of Information and Support Advisor to strengthen the Information Services Team from which Nicky Cowley departed in September 2022. Shelley Boulton was appointed to the role of Support Services Administrator, and Becky Handford was appointed to offer administrative support to the voluntary services and support and education programmes. In September 2022 we employed a part-time clinical psychologist, Sarah Airdie, jointly funded by FORCE and by the RDUH Trust, who has been setting up a new clinical psychology service for oncology and haematology patients.

We are currently experimenting with working more proactively with cancer patients on the wards and in the RDUH. The idea behind this is that for some patients, the best time to work with them might be when they are on the wards. We might then be able to empower them with the skills and support so that they might not need as much individual support later on in their cancer journey. The Support Services team has increased their involvement and work to include the following support:



### Psychological and Emotional Support

Our Oncology Support Service (OSS) team faced a number of challenges as staff vacancies opened up and staffing hours were limited due to sickness. The average number of staffing hours for the OSS team in 2022/23 was around 153.5 hours per week as compared to around 205 hours per week in 2019/20. Waiting lists have averaged at about 8 weeks. We have made recent appointments to the OSS team so that staffing levels are due to return to around 205 hours per week by September 2023.

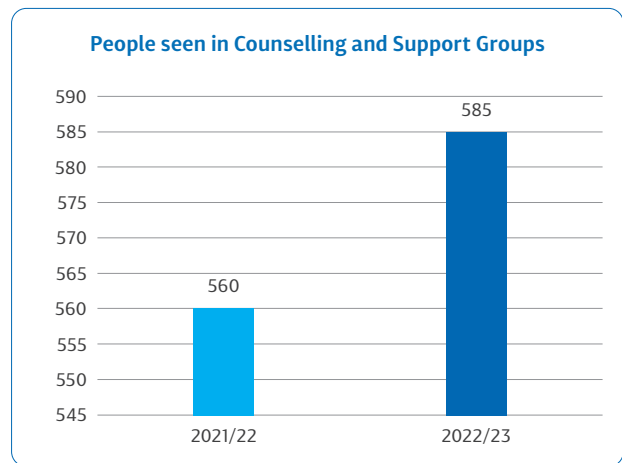
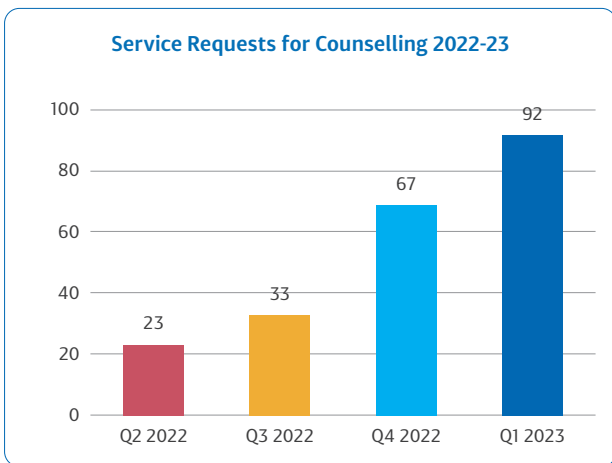
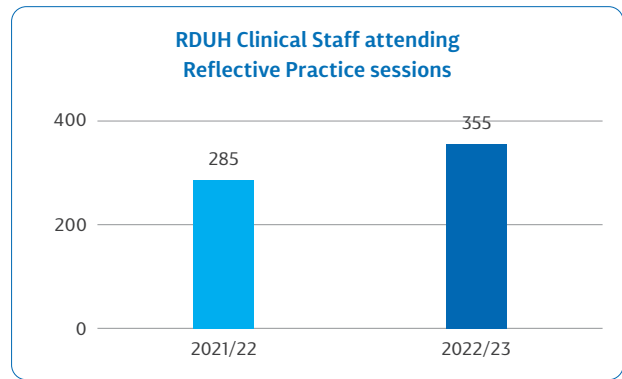
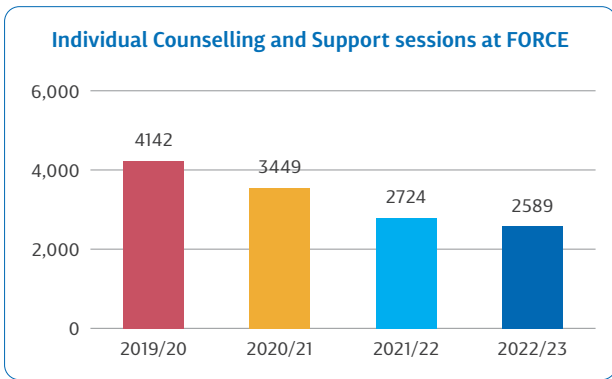
The number of counselling appointments that the team were able to offer fell over the year while referrals to the service increased dramatically from Summer 2022 onwards. Despite the fall in counselling staffing hours, the team have managed to engage in a range of new activity, such as:

- 10 hours per month attending the Yeo ward at RDUH
- an increase in the number of clients seen in groups
- a 50% increase in OSS appointments seen on the wards and a near 25% increase in the number of RDUH clinical staff attending the reflective practice sessions at FORCE.

In alignment with the Support Services' focus on engaging in proactive work on the wards and in the RDUH Trust, some of the psychological support initiatives we are exploring include:

- promoting and growing our group face-to-face programmes
- support and education for RDUH staff
- working therapeutically with patients who are on the wards
- reviewing the entire offering of psychological support, including counselling, clinical psychology and other models, to ensure that the range of our services align with what our service users want and need from us.





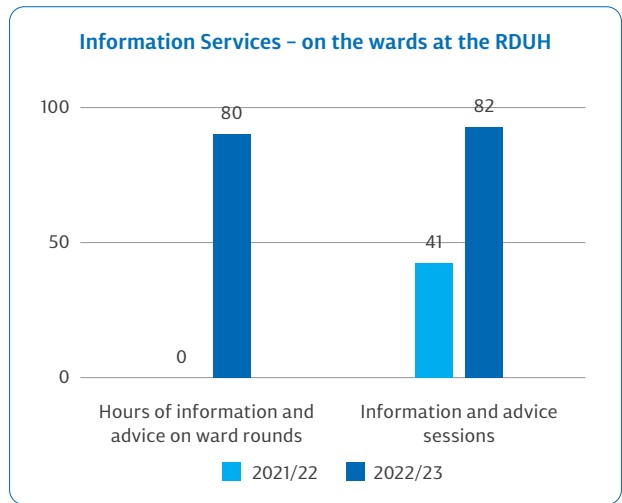
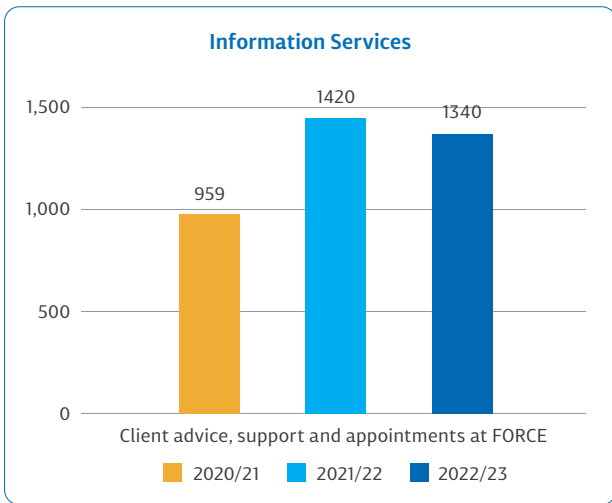
**Information Services**

“To everyone in the Force centre... Thank you for helping to make my mum’s first visit to you such a positive and empowering experience. She felt comfortable and cared for and above all safe from the minute she walked through the door. Thank you for taking care of our whole family in looking after her – you are taking care of us all. Thank you.”

The team improved data capture and analysis over 2022/23 which should make it easier to estimate their activity in future. One of the longstanding information and support nurses left the team in 2022 and it took several months to identify the way forward for staffing the team, and then to recruit to a new role of Information and Support Advisor. The postholder then spent several months in transition from her previous role within FORCE, which meant that the team spent a significant part of the year partly staffed.

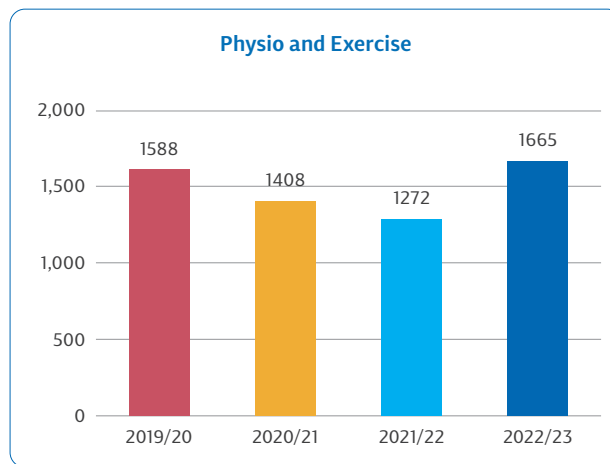
Despite the staffing challenges, the team met not only a high measure of demand for services via advice, support and appointments at the FORCE centre and by phone, but also on the wards at the RDUH. Our lead nurse led an initiative to have a regular FORCE presence on the ward rounds on the Yeo ward, making it possible to give information and support proactively on the wards as the need from patients arises. The team offered 80 hours of information and advice on the wards, doubling the number of information and advice sessions that they offered compared to the previous year.

The Information Services team also began to regularly map, monitor and enhance communication via the noticeboards at the RDUH, raising awareness of FORCE services available to patients and their families.



### Physiotherapy assessments and Exercise

We were delighted to expand our physiotherapy team in 2022/23 so that we now have Lou Ballagher and Becky Bailey working both at the centre and in outreach locations. This enabled us to increase the number of individual sessions with clients, delivering 1665 sessions which is an increase of 31% over 2021/22.



The team has also continued to develop the face-to-face 'Get Active with FORCE' group programme, the aim of which is to develop knowledge, confidence and skills amongst those taking part. Just as importantly, the group programmes can meet the social needs of patients who may feel isolated and alone in their experience of cancer.

For much of 2021/22, gyms were closed or inaccessible due to the pandemic. As we have entered the post-pandemic phase, we have been able to re-establish our exercise rehabilitation programmes that are based in local gyms and other settings. This has meant that we have managed to offer 453 individual sessions in 2022/23, an increase from 107 that were delivered the previous year (face-to-face and online).

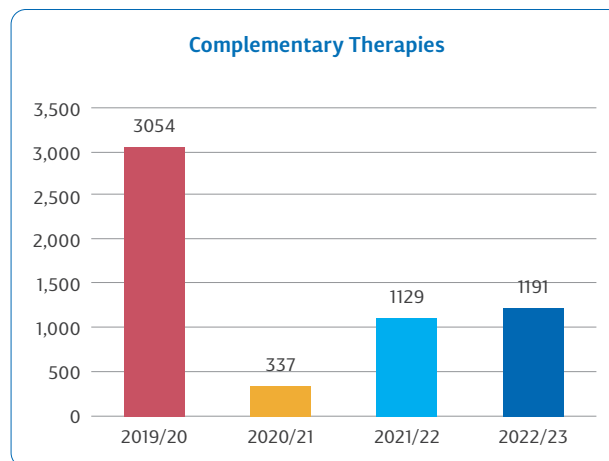
The team is experienced at running a range of groups for patients with specific needs and offers a comprehensive programme that supports patients' physical rehabilitation – read more about this in our section on our [SUPPORT AND EDUCATION PROGRAMME](#).

## Complementary Therapies

It has been wonderful to begin to offer hands-on therapies once again in our outreach locations in addition to offering sessions at the FORCE centre. In order to be able to offer sessions at outreach, the staff team spent a significant amount of time over the year training and supporting the therapists to be able to use the computers and record notes digitally. Although this meant that the focus for several months was on training and administration, it means that now staff time will be focused more on delivering therapy sessions and will enable us to offer sessions at new outreach locations in future, starting with Okehampton in September 2023. Despite the focus on training and supporting the therapists, the regularly changing guidance on Covid, and the team being understaffed until September 2022, the team were still able to increase the number of therapy sessions offered by 5% to 1191. We envisage that opening up at new outreach locations will mean that we are able to substantially increase the number of therapy sessions offered in 2023/24.

The team continues to receive wonderful feedback on the effects of the sessions, supporting both patients and their main carers, as reflected in these comments:

“A patient was seen at short notice for complementary therapies today – there was a cancellation and the lady was so distressed and fearful for her future even though her prognosis was good. I met her after and she looked like a different person. She said she ‘felt like me again and there are things I might be able to enjoy again.’”



## Benefits Advice

FORCE continued to host a benefits service, supporting 342 people over the year who may face significant financial difficulties as a result of their cancer diagnosis.

## ***Encourage people living with cancer to develop skills to help manage their situation and adapt our services to meet the needs of those living with chronic disease:***

*“This course has helped me to see the wood from the trees, I would still feel lost without it.”*

Our **SUPPORT AND EDUCATION PROGRAMME** is expanding as part of our vision to offer ways to build skills, knowledge and confidence to patients in managing their individual situation with cancer. We are proud to be able to offer these groups face-to-face, meeting the social and support needs that our patients tell us are crucial, as demonstrated in these comments by a group participant: ‘I don’t feel alone anymore, hearing others feel and share the same experiences has made a big difference.’

Over the year, the team has continued to offer the following groups, with planning to offer group programmes in community and outreach settings in 2023/24:

The **LIVING WITH CANCER AS A CHRONIC DISEASE** course has been established, meeting a need for those living with non-curative cancer for whom there has been limited support available. The programme offers support and advice for those living with incurable cancer, forming a psycho-educational and support group with plenty of opportunities to discuss concerns, fears and hopes. The team are planning to build on this by introducing quarterly ‘retreat’ days for patients living with non-curative cancer in 2023/24.

The **RELAXATION AND ANXIETY MANAGEMENT** course is an education programme open to patients and those living alongside someone with a cancer diagnosis. It is designed to help people understand what stress and anxiety is and to look at individual ways to manage when levels become too high and unsustainable. Often, simple techniques and suggestions can make a huge difference and enable significant change for patients.

The **MOVING FORWARD** programme is designed for patients who have finished treatment within the last year. The six-week course helps people to adjust to life after treatment – a time which can feel like a safety net has been removed with less regular hospital contact.

The **GET ACTIVE WITH FORCE** programme offers opportunities for patients to access simple physical activity that can reduce many of the side effects of cancer treatment and the risk of recurrence. Our Breast Recovery Programme group was established in 2022 after the team identified the need for a group that offers education, practice and support in attaining a full recovery of chest and arm flexibility. The focus of the group is on empowering patients to learn what they can do to minimise secondary complications and encourage physical recovery. Another development this year has been to run a ‘men’s only’ gym programme to support men with their physical wellbeing as well as to offer a setting where there is psycho-social support. The team has had encouraging feedback that has highlighted the value of having a setting for men where they can support each other. The FORCE exercise class for strength and balance, run at the ISCA centre in Exeter, has provided valuable support for patients living with noncurative cancer, with participants feeding back how important the group has been for their physical, mental and emotional health.

A series of **MINDFULNESS** courses has been planned for 2023/24.

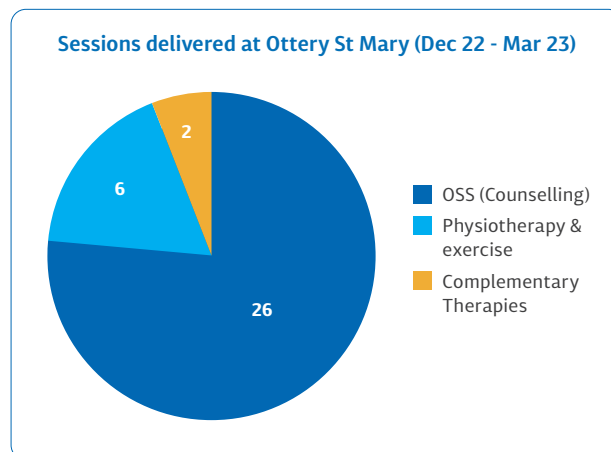
## Audit and evaluation of our services

We recognise the importance of audit, evaluation and the participation of our service users in service development. A wide range of data and feedback about individual services is collated on a regular basis which we aim to consider in making decisions about service improvements and developments. With the appointment of a new Support Services Manager in September 2022, one of the main priorities for 2023/24 will be to develop a strategy to improve how we consult and collect feedback from our service users, and how we collect and use data, so that we can continue to develop our services to meet the needs and expectations of those whom FORCE serves.

### FORCE Objective:

**To reach more people needing support and advice**

2022/23 was marked by a reduction in Covid restrictions which allowed us to re-establish and re-build our face-to-face support services. We were delighted to be able to expand our outreach service at Ottery St Mary, building on the welcome and support that our volunteers there had already been giving to chemotherapy staff and patients. In December 2022 we began offering counselling at the outreach centre, which was followed by offering physiotherapy and exercise sessions and complementary therapies in late Spring 2023.



One of the lessons that we learned from the pandemic was how valuable some of our patients and families, particularly those who live at a distance from Exeter, found our range of podcasts and audio and video resources. In 2021/22 the team had created a range of video resources that cover topics including relaxation and anxiety management, bereavement, home massage techniques, and managing fatigue. In 2022/23, the team worked hard to build on these, expanding our range of podcasts to include discussions on sleep, yoga, diet and our Look Good Feel Better programme. These online films and podcasts have been an invaluable resource, enabling our Oncology Support Specialists, Information Nurses and Physiotherapists to signpost patients to vital information and advice that can be accessed from anywhere and at any time.

A priority for 2022/23 has also been to strengthen our partnership working with other local organisations and the oncology team at the RDUH. We have continued to offer reflective practice sessions to Clinical Nurse Specialists. We have also begun attending multidisciplinary team ward rounds on the Yeo ward at the RDUH to 'link up' services and support offered at the hospital and via FORCE. We are committed to reviewing and developing our service to be as accessible, responsive and welcoming as possible and so have set up a new Inclusion group that will begin regular meetings in summer 2023.

**FORCE Objective:**

***To invest in local clinical and scientific **research** at respected institutions including the University of Exeter Medical School and the Royal Devon University Healthcare NHS Foundation Trust.***

**FORCE has been investing in local cancer research since 1987. Today, the Charity focuses on supporting new, smaller research projects which often struggle to secure funding. This pump priming can provide the basis/evidence for important work to go on and attract funding from large grant making institutions.**

To do this, we aim to:

- Raise funds for local cancer research projects which meet our criteria.
- Ensure that research is a well-publicised part of our work.
- Evaluate proposals and review outcomes of locally funded research projects.

Applications for research funding are beginning to be presented post pandemic and the Trustees will continue to review applications against our criteria and provide support to approved projects in future.

**FORCE Objective:**

***To **support innovation** by improving local cancer services***

**In response to the fast-changing environment of recent years, the Trustees have identified the need for a more broadly defined objective to fund innovation in improving cancer services. This gives greater opportunity to be responsive in our aim to:**

- Fund state-of-the-art equipment to improve cancer diagnosis, treatment, and care.
- Be flexible and support projects and education which promote innovation and improvement in patient care.

Several enquiries have been received recently regarding funding for equipment to improve cancer treatment. Again, this is an area which has been relatively quiet due to the pandemic, but as clinical services recover demand is likely to increase again.

Funding for education includes an annual bursary established in memory of our co-founder, Dr Chris Rowland. Although this project was paused for a year in the aftermath of the pandemic, we have committed to increase the annual funding to £2,000 to support the cost of a student's professional training year linked to oncology.

FORCE welcomes requests for funding from all departments offering cancer services. The aim is always to cover a broad spectrum of cancers.

**FORCE Objective:****To influence and collaborate with other organisations to benefit people affected by cancer**

Working collaboratively with other organisations and sharing skills and knowledge is one of our core values and is another key element of ensuring appropriate services are delivered to our beneficiaries. Our aim is to share our unique support model where appropriate and learn from best practice in other organisations – both local and national. Partnership working can also have the benefit of a stronger united voice.

The key to good collaboration and partnerships is building strong relationships. FORCE has long-standing relationships with local charities such as **Hospiscare** and **ELF**. We work together to support patients where appropriate and consider opportunities to share resources where appropriate. A working party from FORCE, ELF, Balloons and Hospiscare is currently looking at how we might work together to support bereaved children.

We also have regular contact with **Cancercare**, a similar charity to FORCE working in the North-West sharing knowledge and experience.

FORCE continues to invest in a strong interface with our main partner, the **Royal Devon University Healthcare NHS Foundation Trust**. On 1 April 2022, the RD&E merged with Northern Devon Healthcare NHS Trust and we are keen to work as closely as possible with the Fern Centre in North Devon to ensure parity of cancer support across Northern and Eastern cancer services.

During the year, our Oncology Support Specialist Team has provided reflective practice sessions to support nurses in the oncology, haematology and palliative care departments. Many of these clinical roles are now more emotionally demanding than ever, intensified by ongoing challenges in recruitment.

New members of hospital staff in Cancer Services routinely visit the FORCE Centre as part of their induction programme, creating awareness of the range of high-quality support available and enabling them to understand more clearly what is on offer to their patients.

Macmillan Cancer Support have recently invested in a county-wide benefits service in Devon. This service has incorporated our benefits advice at FORCE and the partnership will mean more timely access to financial advice for cancer patients across Devon.

Our partnerships with other public, private, voluntary and community organisations at a local and national level, enhance the services we are able to deliver to our beneficiaries.

- Active Devon
- Axminster and Lyme Cancer Support
- Balloons
- Brain Tumour Support
- Citizens Advice
- Macmillan Cancer Support
- Community hospitals
- Exeter University Medical School
- Look Good Feel Better
- Teenage Cancer Trust
- Westbank Community Centre

**FORCE Objective:**

**To develop a *strong infrastructure* to ensure a sustainable future for FORCE services**

## ***Sustainability***

A strong organisational structure provides the necessary framework to develop a sustainable future for the Charity. Our strategy recognises the importance of continuing to develop a robust infrastructure, focussing on income generation and governance to ensure that resources are used in the most effective way.

Good governance lies at the heart of all aspects of the organisation with the Trustees retaining overall responsibility. The Board Governance sub-committee co-ordinates the increasingly complex compliance requirements faced by the Charity. In the last year a senior staff group, Governance Action Party (GAP) has been established to ensure governance responsibilities are well managed across the various departments of the Charity. GAP reports to the operational management team to ensure clarity of duties and avoid unnecessary duplication. In addition to legal and regulatory compliance, the Board Governance sub-committee seeks to give assurance to the full Board regarding health and safety, information governance, risk management and monitoring the quality of our services. It also assists in development of strategic aims, monitoring progress towards these objectives and in recruitment/development of the Board.

With many more people depending on our services, we aim to use our resources in the most effective and flexible way to support the needs of our beneficiaries. Our model of service delivery continues to be developed and reviewed with the expansion of the use of role specific volunteers (RSVs) referred to earlier in this Trustees' report.

Making sure we have diverse and sustainable income streams is the backbone of our strategic vision and has been very much in focus over the last 18 months.

We have been working with a very experienced fundraising consultant to help us structure how we rebuild Income Generation and identify sustainable funding sources. This review has highlighted encouraging opportunities to develop income to ensure that our future plans are sustainable. These opportunities are now being taken forward thanks to the recruitment of a new Head of Income Generation and additional fundraising staff. The recommendations from the review are being implemented on a staged basis with regular progress reports to the Board.

## ***Development of staff and volunteers***

Our people are central to the provision of high-quality services to support our beneficiaries. The unprecedented challenges of the last three years have proved what an inspirational team we have with everyone applying their skills and experience in new and imaginative ways to enable vital support to continue. Peer support and supervision has been invaluable during this period with the increasing emotional demands of the work. We continue to assess training needs regularly and through the PDR process to ensure that staff and volunteers have the skills and knowledge needed to provide and develop our services.



Our volunteers are a crucial part of the FORCE team, and we aim to broaden how their fantastic skills and enthusiasm can be harnessed to enhance our service delivery. More information is provided in the **OUR PEOPLE** section below.

The positive feedback received during 2022/23 is testament to the difference that our team makes to our beneficiaries:

“So good to see so much passion from the FORCE team.”

“Thanks for a great and very well organised training day yesterday.”

“I thought today was so good, really made me feel part of something special.”

## ***Embracing technology***

The pandemic encouraged the team to adopt new ways of working and think about how to use technology to reduce administration so that as much of our time as possible could be spent on delivering our services. We are continually making improvements to our bespoke CRM, using technology to improve our collection, analysis and interpretation of visitor data to inform the evolution of our services and improve impact reporting.

Two examples of innovation in 2022/23:

- The complementary therapy team has moved over from recording session notes on paper, which involved significant administrative support from the staff team. The therapists have now adopted recording notes digitally, which has freed up staff time to be able to focus on offering more resource to welcoming service users into the FORCE centre and answering phone calls from patients and their families.
- The OSS team have adopted new IT processes to be able to work out of any of the therapy rooms for any of their sessions, freeing up time and space and maximising the number of appointments that FORCE can offer.

Robust systems and investment in IT infrastructure are an important element of sustainability plans and we continue to seek ways in which technology can help to streamline our systems and improve data collection, reporting and analysis.

## Our people

**Our people and their voices are at the heart of FORCE Cancer Charity. The dedication of staff, volunteers and supporters alike has created an open and welcoming culture, the FORCE family, such a vital part of the ethos of the Charity. The Trustees recognise the wealth of experience and skills that each individual brings and are truly grateful for the contribution that everyone makes in a myriad of different ways.**

The FORCE Operational Management Team (OMT), who manage the day-to-day operations of the Charity, has been strengthened over the last year with a new Acting Head of Income Generation and Support Services Manager. Our CEO, and the reinvigorated Operational Management Team now have the skills and focus to develop services to meet the complex and changing needs of our beneficiaries. The OMT are fully involved in planning the future strategy with the Board.

Staff numbers have increased during the year and FORCE now employs 28 members of staff. The Staff Team is involved in providing our support and information services, raising money to fund this work through the Shop and Income Generation Teams and administering the financial and governance requirements for what is an increasingly complex organisation. The Trustees would like to thank everyone for their loyalty and adaptability in managing workloads with a reduced team over recent years. Recruitment plans are now underway, but we have met real challenges in the recruitment field. However, in recent months we have had more success and feel confident that over the next year we will be able to recruit the Team needed to drive forward future plans.

### FORCE Volunteers

Volunteers are a vital and integral part of the FORCE Team. It has been lovely to see their roles come back into play, particularly as the number of Centre and outreach visitors picks up post pandemic. We have 34 new support service volunteers this year, a total of 110 volunteers regularly supporting FORCE across the organisation, 57 FOF group members and more than 150 event volunteers.

Our role specific volunteer programme is taking shape and it is making a real difference to the pace at which we can roll out our support and education programmes, both in Exeter and outreach locations. Bea Knight who has a background in nursing and midwifery has been helping with our relaxation and anxiety management course. Bea talks about her experience so far:

“I have now been involved in several courses and really enjoy seeing the positive impact learning these simple techniques have on participants’ levels of confidence. I would recommend anyone with a clinical background, looking to share their experience of working with people, to see how they could become involved”

The chemotherapy nurses continue to be supported by FORCE volunteers at Ottery St Mary Community Hospital (now 5 days a week) and on Cherrybrook ward at the RD&E. Our volunteers are a huge help and welcome patients as well as providing refreshments to those having treatment. Over the last year, volunteers have also embraced technology and now use laptops rather than paper to register clients. Volunteer, Deborah Chapman is a volunteer at Ottery St Mary.

“Patients love coming here because it’s calm and relaxing and the free parking is a bonus. People have more time here. It’s a reality check for us and puts life into perspective. The patients are the important ones.”

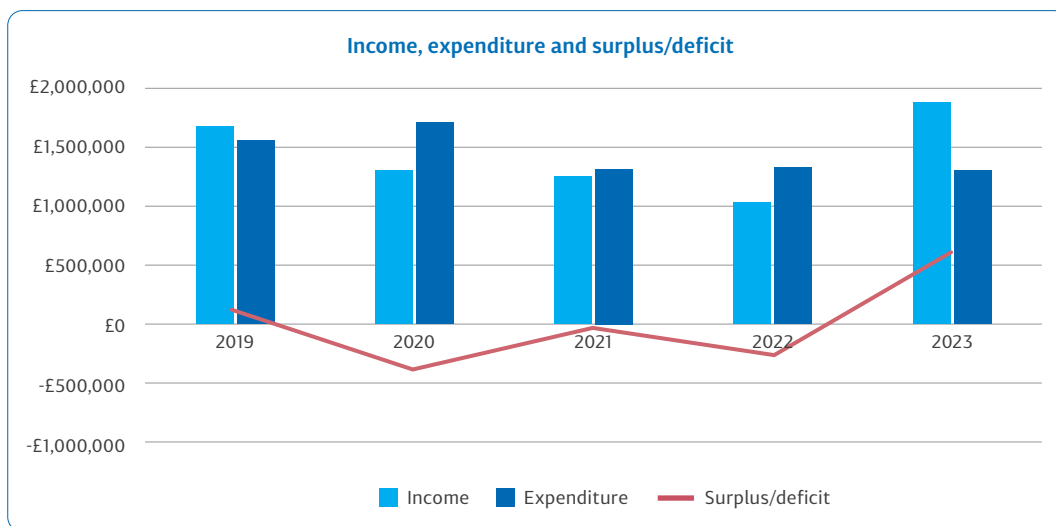
The Centre garden is looking stunning thanks to a fantastic team of gardeners. From time to time, they receive additional help from corporate days where companies release their staff to spend a day working in the FORCE garden. The results are blooming impressive!



# Financial review

## Review of Transactions and Financial Position

The chart below provides an overview of the income, expenditure and resulting surpluses/ deficits reported over the last 5 years. The chart demonstrates the impact of the pandemic but also highlights significant fluctuations in the timing of recognition/ receipt of less predictable income from legacies/ grant income. During 2019, we reported record legacy income and strong performance in fundraising and other traditional income generating activities. During the year to 31 March 2020, a deficit was reported due primarily to reduced legacy income and use of designated funds to support the continued FORCE@ outreach programme. The following two years reflect the severe impact of the pandemic. Emergency funding and cost cutting mitigated the immediate negative financial impact. A more significant deficit was reported in 2021/22 due to an end to the emergency funding but on-going disruption to traditional income streams.

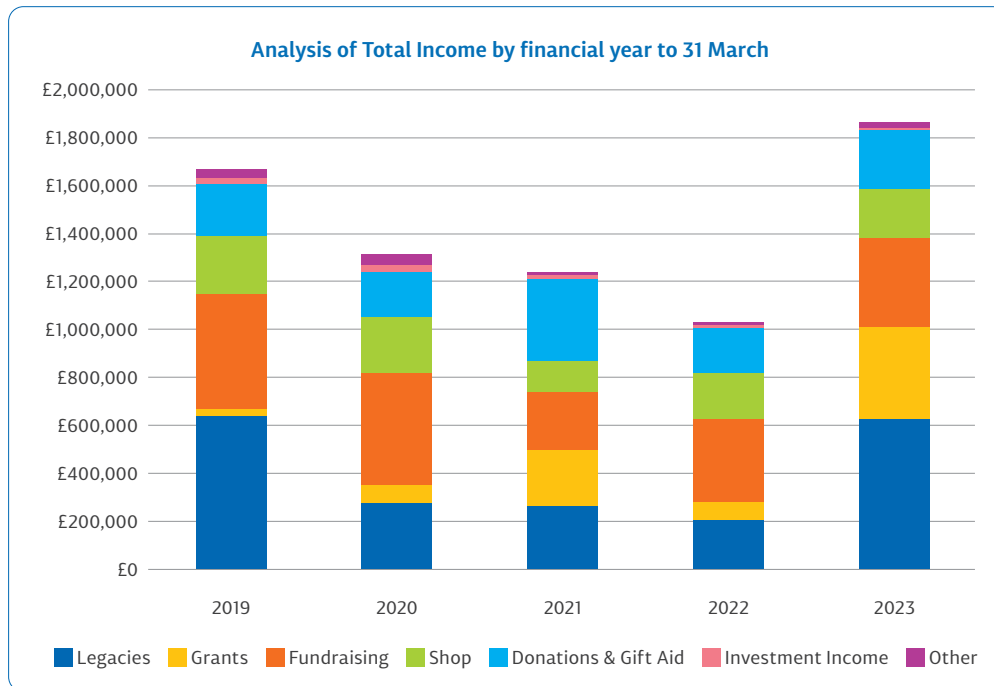


2022/23 has seen a substantial increase in exceptional income from legacies and grants bringing total income to a record £1.87m. However, this includes grant income of £240k which relates to future service provision and income of £50k from legacies that has yet to be received. Cost have continued to be tightly controlled and delayed recruitment plans have resulted in a reported surplus of almost £600k for the year.

The unprecedented surplus reported this year is a tremendous boost and puts us in a strong position to meet the challenges of increasing demand for our services as outlined in our review of activities. The surplus has helped to replenish reserves used to support activities during the last three years, but the NLCF grant has yet to be received and relates to committed expenditure for future periods. The Trustees recognise the importance of rebuilding sustainable income streams to support the re-establishment of services to pre-pandemic levels.

## How our income was generated

The following chart provides an analysis of key income streams over the past 5 years and emphasises the significant impact of fluctuations in legacy and grant income (at £1.01m, income from these two sources alone is only £22k less than the total income reported for 2021/22). It also demonstrates the impact of the pandemic on traditional income streams and how these more sustainable sources have yet to recover to pre-pandemic levels. Further details on income for the current year are provided below.



As described within our strategic objectives, having a robust income generation plan is key to the sustainability of the Charity. Our main sources of income are voluntary donations/legacies and trading activities, including income from fundraising and our charity shop. We do not charge for our services and therefore income from charitable activities - from our coffee bar in the Oncology department, the sale of skin care products, wig products and scarves and a contribution for hosting university medical students - represents relatively small amounts received. As noted last year, a key focus of our recovery plan is to develop income generation, and to implement plans to exploit opportunities identified as part of a review carried out during 2022. Progress has been made in adapting plans to suit the challenging environment created by the pandemic and cost-of-living crisis, but staffing pressures have affected the speed with which these plans can realistically be implemented. Further details are outlined in the **FUTURE PLANS** section below.

### Donation, grant and legacy income

Due to the recognition of additional legacy and grant income, total voluntary income (including donations, legacies, grants and Gift Aid) has increased dramatically from £452k to £1,238k. Grant and legacy income is less predictable than general donations and these income streams have been disclosed separately on the Statement of Financial Activities to demonstrate the hugely important impact that these often unanticipated amounts have on funds raised.

Legacy notifications bounced back this year and income increased from a 5 year low of £207k to a near record £630k. Interestingly, if the last two years' legacy income is considered, this would average £418k which is far more in line with five-year expectations.

Excluding the £290k NLCF funding, grant income increased from £71k to £91k. As noted, only £50k of the NLCF grant was received during 2022/3 with the remaining accrued income relating to services to be provided over the next 2 ½ years.

Donation income increased from £90k to £158k and was boosted through several very generous one-off gifts (4 specific donations totalling £76k). Gift Aid receipts were slightly disappointing as the relief was not available to claim on some of the more significant gifts.

The Trustees are very conscious that the exceptional legacy and grant income recorded this year, cannot be relied upon for the future. There remains a huge challenge to rebuild sustainable income streams which were knocked during the pandemic and further impacted by the cost-of-living crisis.

### **Other trading activities**

Trading activities principally represent income generated through fundraising and our charity shop.

Income from fundraising activities increased by over £40k but remains around £130k less than pre-pandemic levels. Fundraising income increased by £30k as face-to-face events returned but supporting community events remains a priority for the team as we strive to regrow this vital income stream. The support of our fabulous Friends of FORCE groups and other individuals/community groups truly has never been needed more and we can't thank everyone enough for their time and dedication to raising funds on our behalf.

Our shop team have done us proud once again with income exceeding £200k for the first time since the pandemic. Staff and volunteer team shortages have resulted in less time to focus on identifying appropriate products to sell online and eBay sales dropped back from £17.5k to £11.2k. Retail Gift Aid of £10k was claimed, representing just over 22% of potentially Gift Aidable sales (2021/22: £11k, 18%). The improved Gift Aid recovery is testament to the efforts of the team who have encouraged a restricted donation drop off window each day so that they can ensure donations are Gift Aided wherever possible. With costs also in line with budget, the shop reported an overall surplus of £26k for the year which was £1.5k more than originally budgeted (2021/22; surplus of £23k).

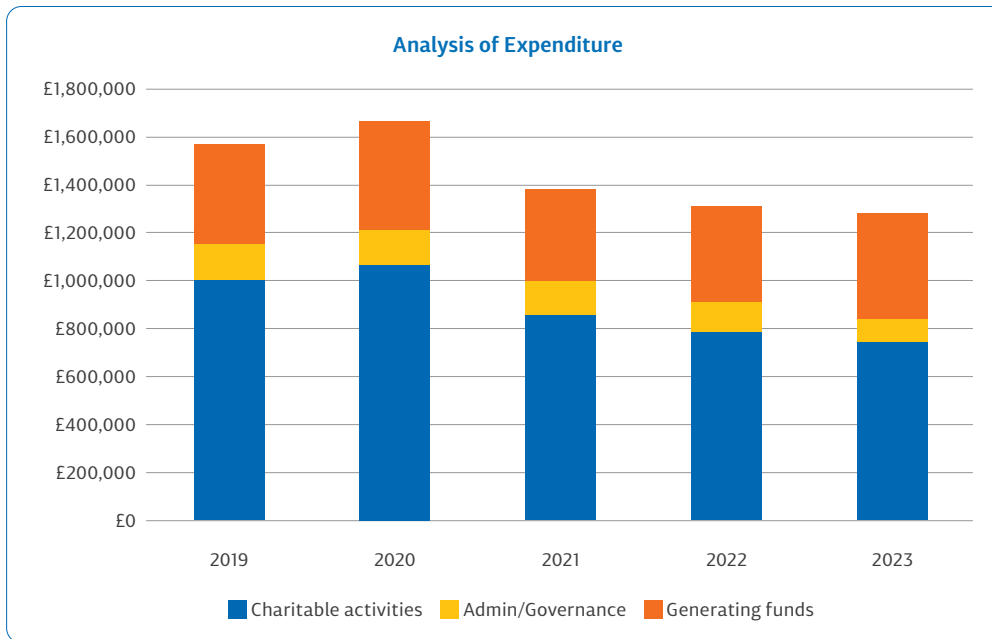
## ***How our funds were spent***

The following graph shows how our funds have been spent over the last 5 years. Overall costs have been reduced from a peak of £1,669k in 2019/20 to £1,275k in 2022/23. Savings implemented as a result of the pandemic have been maintained and delayed recruitment plans have resulted in total expenditure being £10k below budget despite a £41k adjustment to accrue for retrospective pay awards announced as part of the NHS pay deal for 2023/24.

Traditionally, an average of 64% of our expenditure is spent directly on charitable activities. This fell to 60.4% during 2022, due mainly to the temporary suspension of FORCE@ outreach services. With a phased return to FORCE@ locations only starting in the final quarter of this year, and no requests for funding of innovation, this ratio has fallen to 57.4% for 2022/23. Spending on essential costs of governance and administration of the charity represents around 9% of total expenditure. The cost of generating income has averaged 28% of total expenditure over the 4 years to 31 March 2021 but has risen to 32% in the current year due to the on-going challenges in generating funds.

Total expenditure for 2022/23 was £1.275m compared with £1.305m last year, representing savings of just under £400k from pre pandemic levels. Savings have been maintained due to continued lower footfall and the fact that outreach services in FORCE@ locations are only just starting to be re-established. The investment portfolio was sold in January 2022 and there were no investment gains/ losses for 2022/23 (gains of £20k for 2021/22).

Details of specific charitable activities are described in the **ACHIEVEMENTS AND PERFORMANCE** section above.



Overall, the financial statements report a surplus of £593k (2021/22: deficit before investment gains of £273k and after investment gains was £253k). Even excluding the NLFC grant of £240k which relates to future periods, the surplus is £353k. The improved legacy income reported in 2022/23 has been a tremendous boost and goes some way to recouping the deficits suffered over the last three years which taken together total £688k.

**Cash balances**

Changes in cash during the year	£000	£000
Opening cash balances		1,309
Increase in cash during the year:		
Reported surplus	593	
Depreciation & other non-cash movements	77	
Less: NLFC grant not yet received	(240)	
Net increase in cash		430
<b>Closing cash balances</b>		<b>1,739</b>

The cashflow statement provides an analysis of the fluctuations in our cash position over the year. The above table highlights the fact that, although the overall balance of cash and cash equivalents has increased by £430k to £1,739k. The surplus for the year includes the recognition of £190k of grant income which relates to future periods and has yet to be received and is therefore included as a debtor in the accounts.

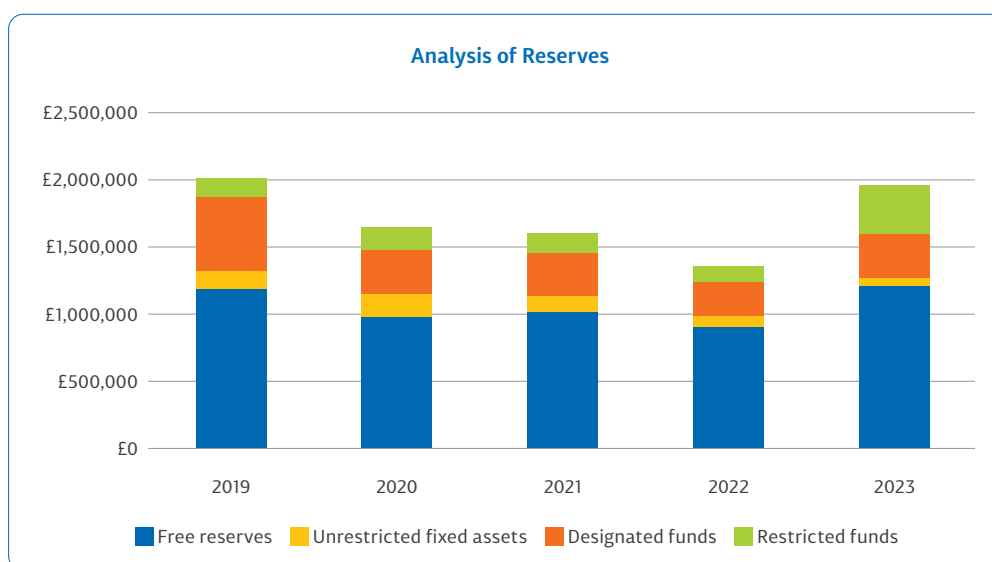
The Finance and Income Generation Committee regularly monitors our cash position to ensure adequate liquidity and investment of funds in accordance with our **INVESTMENT POLICY** described below.

## Reserves policy

### Target reserves

As part of our risk management processes, the Trustees have reviewed the key risks, updated the risk register and assessed the potential financial impact. The pandemic, closely followed by the cost-of-living crisis, has emphasised the importance of holding reserves to help the organisation to weather unpredicted storms as well as potential challenges already on the radar. The Trustees consider that reserves are most likely to be required due to circumstances where associated risks could not be completely mitigated, and the financial impact is likely to have a negative effect on liquidity. In addition to covering unforeseen/emergency expenditure, the reserves will help to smooth peaks and troughs in income and offer funds to enable the Trustees to take advantage of opportunities that may arise to further serve our beneficiaries when circumstances allow. Because it is unlikely that all of the risks materialise and have a financial impact at one time, and it is difficult to estimate the potential cost of risks, it seems more appropriate to hold reserves within a range of values. As of 31 March 2023, the Trustees have undertaken a thorough review of risk (see below) but have assessed that a slight uplift to a target range of reserves of between £1.3m and £1.5m is appropriate.

### Actual reserves



With the reported surplus of £593k, the Charity's total reserves at 31 March 2023 have increased to £1,949k (2022: £1,356k) (see Note 21 to the financial statements). Unrestricted funds were £1,540k compared with £1,235k at the end of last year. This includes designated funds of £236k (2022: £227k) (see Note 22), leaving total unrestricted reserves of £1,304k (2022: £1,008k).

As of 31 March 2023, our free reserves (unrestricted funds excluding fixed assets) have increased from £890k to £1,204k, which is approximately £100k below the revised minimum target range. It is remarkable to have been able to replenish our free reserves through exceptional legacy receipts during 2022/23. This gives a little more breathing space to recruit key staff to rebuild our teams, re-establish our services to meet demand and fulfil our commitment to fund innovation. The Trustees continue to review activities with the aim of achieving a break-even position in 2024/25 and thereafter to work to replenish free reserves in line with the target described in our reserves policy. Contingency plans are in place and are under constant review to ensure that the Charity remains sustainable as described in the **FUTURE PLANS** section below.



## ***Investment Policy and Performance***

In 2014, during an extended period of exceptionally low interest rates and following receipt of substantial legacy income, the Trustees revised their Investment Policy to consider alternative, low risk investments in addition to the cash deposits in order to protect against capital erosion due to the differential between inflation and interest rates. In July 2014, Brewin Dolphin were appointed as Investment Managers and a total of £400k was invested over a four-year period and held until January 2022.

Due to the uncertainties created by the pandemic, the portfolio was partly realised in January 2021 and in 2022 the Trustees decided to liquidate the portfolio because, markets were volatile and there was no guarantee that the funds would not be needed in the medium term.

As noted last year, the Investment Policy allows for reinvestment in future and any decision would be assessed based on the financial position of the charity and market conditions. Although there was no change during 2022/23, since the year end the Trustees have approved a reinvestment of £300k following the uplift in legacy income, improving liquidity position and to mitigate the impact of inflationary pressures on reserves.

The majority of our reserves continue to be held in cash deposits. The Trustees have continued to split our bank deposits between several institutions in order to take advantage of the Financial Services Compensation Scheme and spread any potential risk as far as is practicable. The increase in cash balances during 2022/23 have resulted in greater exposure to counterparty risk. As noted above, the key aim of the Trustees is to minimise the risk to capital rather than seeking out the highest possible rate of interest. Since the year end, in addition to the approval to reopen an investment portfolio, the Trustees have also approved the opening of a pooled deposit account to facilitate more effective spreading of other cash balances.

The investment policy will be reviewed on an annual basis and more frequently should the level of funds available for investment fluctuate significantly.

## ***Principal Risks and Uncertainties***

The Trustees use a risk register to identify and manage the principal risks faced by the Charity. The potential impact of these key risks is assessed and appropriate steps to mitigate these risks are recorded. The Trustees are satisfied that our policies and procedures relating to the management of key operational and financial risks are appropriate and adequately mitigate exposure to major risks which have been identified.

The OMT regularly report on any incidents that occur which may expose the Charity to a specific risk. If a particular risk is identified, a risk report is prepared by the relevant member of the OMT at the time of any incident and this is reported to the OMT/Trustees at the next scheduled meeting unless more urgent action is required. In addition, the Trustees/OMT constantly review the overall risks faced by the charity. Managing the unprecedented challenges presented by the pandemic influenced the entire operation of the charity but emphasised the importance of being able to adapt to change in a nimble way to address unexpected risks and uncertainties. Active steps are being taken to review and improve our risk management processes including business continuity planning and a consolidation of incident reporting procedures.

The Trustees have carried out a full review of risk. Although several risks have been downgraded as circumstances have become clearer during the year, the following represent the current principal risks that have been identified by the Trustees, together with an overview of how they are being managed:

Potential risk	Potential impact	Steps to mitigate risk
Cost of living crisis	Reduction of disposable income leading to reduction in giving.  Increased costs.	Implementation of review of fundraising activities to take advantage of opportunities identified for income generation/ exploration of grant funding & gifts in wills opportunities. Income levels are closely monitored, and forecasts reflect prudent assumptions regarding sustainable recovery plans.  Implementation of fundraising plan to improve data analysis /marketing to maintain and build on strong supporter relationships.  Costs will be monitored and managed by the Finance and Income Generation Committee to be in line with any significant changes in income generation.
Succession planning and staffing levels	Insufficient staff with suitable skills and experience to manage the organisation/ deliver services	Significant strides have been made during 2022/23, particularly in recruitment into senior management positions to provide a stable OMT. Other recruitment has been challenging and the pressure that this places on existing staff is acknowledged and is being managed as effectively as possible. Recruitment remains a priority, but it is taking additional resources to actively target potential candidates.
Cyber security	Possible financial, regulatory and reputational risks if system access controls are breached.	External IT consultancy with regular updates to cyber security systems. Staff training to ensure awareness of risk and steps to take in the event of a breach. Trustees continue to consider further steps to ensure defence against cyber-attacks is appropriate and proportionate for the organisation.
Coping with increasing demand for our services	Increased demand, particularly at a time of staffing pressures, has the potential to impact quality of service.	Service development is meticulously planned. Looking at new ways of working, such as the Role Specific Volunteer Programme/ digitalisation of appointment system, to make best use of available resources. Successful grant funding from the NLCF has helped to kick start the RSV programme and the reintroduction of FORCE@ services.

## Future plans

Having managed and adapted to the immediate challenges created by the pandemic, the start of a promising financial recovery for the Charity has enabled the Trustees to plan with greater confidence. However, we continue to work with uncertainty - especially in our world of the Third Sector and the NHS.

Work on our new strategic vision is underway and should be completed by the end of 2023. Our future strategy will incorporate the projects supported by the NLCF, the findings of our recent Income Generation review and involve engaging with our many stakeholders to ensure an inclusive and thorough approach.

As anticipated, the number of cancer patients with complex emotional needs is growing and the financial crisis adds another layer of concern for many of our beneficiaries. The enhanced benefit service working across Devon will hopefully guide more people to any financial help available to them.

There's great potential to build on the early successes of our Role Specific Volunteer (RSV) programme. Thanks to support from the National Lottery Community Fund (NLCF), we are at least 18 months ahead of where we might have hoped to be. There are now several trained volunteer co-facilitators involved in our Support and Education programmes and other areas where specific volunteer skills can be used continue to be researched.

Another priority is to complete the relaunch of our outreach programme, offering support services in Ottery St Mary, Okehampton and Mid Devon (location TBC). Again, being able to move swiftly and get Ottery St Mary set up at the beginning of 2023 was thanks to the NLCF grant and the commitment of the support services team.

In summary our short-term plans for service delivery include:

- Continuing to experiment with working proactively at different points on the cancer patients' journey so that we provide services when needed eg on the wards, considering providing early diagnosis drop-ins.
- Developing our services to be as accessible as possible – to include offering groups in the community, opening new outreach centres and setting up an Inclusion group to inform service development.
- Developing how we collect our data and feedback to make our services as responsive as possible.
- Reviewing the range of our psychological services to ensure we are meeting service users' needs.
- Expand the availability of complementary therapies to increase the number of sessions available to clients.
- Review and build on the Role-Specific Volunteer (RSV) programme to strengthen our group programme.
- Attend to the scenario planning and standard operating procedures to build our staff teams' capacity to deal with unexpected developments and gaps in staffing and services.
- Continue working with partners to map out local services, identify gaps and identify how best to collaborate eg around bereavement and family services.

In the challenging financial environment, it is more important than ever that resources are used effectively and opportunities to share skills and experience are considered.

Having successfully recruited into our fundraising team, there are now some exciting opportunities to grow our income generation. Last year's review and subsequent plan for income generation sets out a staged approach to investing in fundraising and marketing. The plan has identified steps to improve existing income streams and explore new ones, looking at how we collate/use data, reconsider how we promote giving and look at how we engage patients and families in fundraising in an appropriate and sensitive way.

# Structure, governance and management

## Governing Instrument

Following its incorporation on 15 February 2011, the Charity is registered as a charitable company limited by guarantee.

The constitution of the Charity is set out in its Memorandum and Articles of Association with the Registered Charity Number 07529991. The Charity is also registered with the Charity Commission under Registered Charity Number 1140676.

## Recruitment and Appointment of Trustees

The Trustees are eligible, in committee, to appoint additional Trustees under the terms of the trust deed.

The Trustees are also responsible for the appointment of our Patron and Vice-Patrons.

## Selection, Induction and Training of Trustees

The existing Trustees are responsible for the selection, recruitment and induction of new Trustees. The governing document requires that the Board has a minimum of six and maximum of 12 members.

The aims of the selection, recruitment and induction policy are as follows:

- To ensure that the selection and recruitment of Trustees is inclusive and transparent.
- To ensure that the Board of Trustees are aware of their duties and responsibilities.
- To ensure that the Trustees have the necessary skills to fulfil these duties and responsibilities.
- To ensure that Trustees are aware of the Charity's aims and purpose and are passionate about its work.

### Selection

Once the need to recruit a new trustee is identified, the existing Board will review current structure and consider key skills that the new member would ideally contribute.

A periodic review of the skills of board members is carried out, particularly when there is a need to recruit. In addition to key skills, consideration will also be given to ensuring the diversity of the Board.

Following the identification of any key skills gaps, the Trustees will then discuss how best to attract potential candidates with the skills required.

### Recruitment

Depending on the nature of skills sought in a new trustee, appropriate recruitment procedures will be followed. A key priority for any prospective trustee will be an empathy and passion for the work of the Charity. It is not considered appropriate to put a timescale on the recruitment process as it is vital that the right person is selected with skills to complement and enhance the existing Board. Prospective candidates will initially be invited to meet informally with at least two representatives of the Governance Committee, to include a Trustee and a member of the senior management team. The Trustee(s)/Executive Officer present at the initial meeting will report to the Governance Committee on the suitability of the prospective candidate.

### **Induction / Appointment process**

If required, the initial visit will be followed by further discussions with members of the Board. Assuming that both parties are keen to continue, the prospective candidate(s) will be invited to attend the next Trustees' meeting.

The new trustee will be formally appointed at an appropriate Trustees' meeting and relevant documentation will be completed and then submitted/filed as appropriate by the Company Secretary.

Any training requirements will be discussed, and suitable guidance/training courses identified.

### **Term of Office**

A register of Trustees' original, and subsequent reappointment dates is maintained. This allows identification of those reaching the end of their term of office, aids succession planning and informs the recruitment process.

Trustees/Directors are appointed for a period of five years. Reappointment is based on a review of skill requirements and continued contribution to the Board. Reappointment beyond two terms is subject to particular scrutiny and disclosure. Explaining why this is in the best interest of the Charity will be made in the Trustees' Annual Report.

Pre-2020, work was underway to strengthen our governance with better defined terms of office. The pandemic delayed this process as the need for continuity to guide the Charity through such an uncertain period was essential. Although stability remains a priority as we plan a sustainable future for our services, our programme of recruitment is well underway with three new Trustees having been appointed to replace three longstanding members during the first months of 2023, who each bring a wealth of experience and broaden the skills of the Board. Five of the original Trustees appointed when the charity was incorporated, reached the end of their second term of office during 2021. One has retired and there are four remaining Trustees who have served for over 10 years. Their reappointments continue to be reviewed annually to allow for a carefully planned and staggered handover as recruitment plans progress. A specific exception has been approved in respect of Dr Jenny Forrest who has taken on the role of Vice Chair from May 2023. As a Consultant Oncologist, Jenny brings vital skills to the Board of a cancer charity and the Trustees have approved plans for Jenny to succeed Dr Anne Hong as Chair of Trustees as Anne plans to retire from the Board during 2023/24. For this reason, Jenny has been reappointed for a further 5-year term as part of a considered succession plan.

### **Ongoing training, support and evaluation**

As part of the fulfilment of the Charity's Governance responsibilities, Trustees will be expected to undertake relevant training and share learning with the Board. Trustees will be supported in their role by the Chair/Vice-Chair throughout their term of office. As part of an annual review of the Board, there will be the opportunity for one-to-one sessions to ensure that Trustees can discuss their role and feel able to continue to contribute to the effective oversight of the Charity. Trustees will be asked to reconfirm their declaration of interest each year.

## **Organisational Structure and decision-making**

FORCE is governed by a Board of Trustees. The Board meets at least five times a year, including a day each year dedicated to planning/training. Certain responsibilities are delegated to the following committees:

### **Governance Committee (GC)**

Recognising the increasing complexity of the growing Charity, a new Governance Committee was established in early 2019. The committee currently comprises three Trustees and two members of the senior management team (CEO and CFO).

Key areas of responsibility are:

- Development and monitoring of the strategic plan.
- Compliance with laws and regulations.
- Election and appointment of Trustees.
- Risk management.

The GC meets four times a year and reports directly to the Trustees. Additional meetings are held if required to allow for timely discussions on key strategic issues.

### **Finance and Income Generation Committee (FIGC)**

This committee currently comprises three Trustees and three members of the senior management team (CEO, CFO and Head of Income Generation).

Key areas of responsibility are:

- Consideration and monitoring of income generation plans and performance.
- Oversight of financial operations including review of budgets and financial controls and procedures.
- Review of reserves levels.
- Monitoring of investments, cash and deposits in accordance with the Investment Policy.
- Routine liaison with the auditors.
- Advising the Board on appointment of Auditors/Investment Managers.
- Provide guidance on tax/IT issues and seek professional advice as required.
- Seeking assurance that adequate insurance cover is maintained.
- Senior management team salary review.

The FIGC meets four times a year and reports directly to the Trustees.

In addition, other sub-committees are occasionally formed in order to expedite specific projects.

### **Operational Management Team (OMT)**

Responsibility for the operational management of the Charity lies with the Operational Management Team (OMT) led by the Chief Executive. As described in OUR PEOPLE section above, it has continued to evolve over the last year. Following successful recruitment into key senior roles, the team now has five members with a broad mix of skills and experience to manage the responsibilities of the OMT. The OMT meet monthly.

## ***Pay policy for senior staff***

The Trustees, in their role as directors of the charitable company, together with the OMT form the key management personnel of the Charity. The Trustees/Directors give their time freely to oversee the governance and management of the Charity and receive no remuneration. Any related party transactions or expenses paid to directors are made in accordance with documented policies and are disclosed in the notes to the financial statements as required.

As is the case for all employees of the Charity, the members of the OMT are paid in accordance with the NHS Agenda for Change Pay Award announced each year. The 2022/23 pay award was not announced until July 2022 but included a variable increase depending on pay band and reflecting a continued rationalisation of the incremental rises offered within various pay bands. A further, non-consolidated pay award consisting of two lump sum elements were announced as part of the 2023/24 pay deal, will be paid in June 2023 and have been accrued in the 2022/23 accounts.

As noted above, the Finance Committee has delegated responsibility to monitor the level of pay for the senior management team. There are certain roles which are not directly comparable to other NHS job descriptions and the Finance Committee undertakes periodic reviews to ensure that senior staff pay levels are in line with other charities of a similar size/complexity.

## **Fundraising practices**

During 2022/23 the fundraising team consisted of two full-time staff members; Fundraising Development Officer, Community Fundraising Coordinator and one part-time staff member; Fundraising Operations Officer. In addition, we had support from an external Fundraising Consultant for two days a week. Going into 2023, the Fundraising Development Officer stepped up into the role of Acting Head of Income Generation. Since the year end, the Fundraising Operations Officer has been successful in becoming the new Fundraiser – Events, and will lead on all FORCE led fundraising events. In addition, we have appointed a new Fundraiser – Community who will lead on FOF groups and community income after our Community Fundraising Coordinator sadly left at the end of May 2023. We would like to take this opportunity to thank Naomi for her 14 years of service to FORCE. We are currently recruiting for some additional administration support.

Our fundraising consists of hosting a handful of in-house events annually as well as encouraging and supporting individuals, companies, community groups, clubs and societies organising events in aid of FORCE. We also use collection boxes in a number of establishments to raise funds. We do not do canvassing and have no arrangements with commercial fundraisers.

FORCE is registered with the Charity Commission and our charity number is 1140676. FORCE is also a member of the Fundraising Regulator and adheres to the Fundraising Code which the regulator administers. The Head of Income Generation holds full Certification to the Institute of Fundraising – MinstF(Cert). The Charity is not aware of any instances of non-compliance with fundraising standards, or scheme for fundraising regulation, that it has subscribed to.

The Charity oversees a number of affiliated Friends of FORCE groups, which raise funds in their local communities. These groups are supported by our Community Fundraising Coordinator, who meets regularly with each committee and monitors their activities to ensure that they comply with best practice.

The Charity has a clear complaints procedure to ensure that any concerns regarding fundraising practices can be reported in the knowledge that they will be:

- listened to and investigated thoroughly,
- acknowledged speedily and recorded,
- dealt with in an appropriate and timely manner,
- kept anonymous (if requested),
- learned from.

The Charity has not received any complaints about its fundraising activities during the year to 31 March 2023. The Charity adheres to the Fundraising Promise and does not participate in, or condone the use of any unreasonably intrusive, persistent or pressured fundraising activities. The newer members of the Fundraising team will be undergoing training for how to protect vulnerable people when fundraising as part of their inductions.

## Reference and administrative details

Registered Address:	FORCE Cancer Charity Corner House Barrack Road Exeter EX2 5DW Tel: 01392 402875
Registered Charity Number:	1140676
Registered Company Number:	07529991
Patron:	Dr Nigel Acheson
Vice-Patrons:	Mr David Cattle Mr Mervyn Hayes Mr Ruth Boobier (appointed 16/5/2023) Mr Felix Medland (appointed 16/5/2023) Mr Morley Sage (appointed 16/5/2023)
Trustees:	Dr Anne Hong – Chair Mr Morley Sage – Vice Chair – (resigned 16/5/2023) Dr Jenny Forrest – Vice-Chair (from 16/5/2023) Mrs Glynis Atherton – (appointed 13/2/2023) Mrs Ruth Boobier – (resigned 13/2/2023) Mr Frank Cook Dr Sally Kidner Mrs Louise Mayor Dr Rosie Mew – (appointed 13/2/2023) Mr Felix Medland – (resigned 13/2/2023) Mr John Renninson Mr Jeremy Roberts Mrs Sally Tapp Dr Christina Thirlwell – (resigned 14/8/2023) Mr Marcus Worthington – (appointed 16/5/2023)
Chief Executive Officer:	Mrs Meriel Fishwick
Finance & Income Generation Committee:	Mr Morley Sage – Chair – (resigned 16/5/2023) Mr Marcus Worthington – Chair – (appointed 16/5/2023) Dr Anne Hong Dr Jenny Forrest – (appointed 16/5/2023) Mr Felix Medland – (resigned 13/2/2023) Mrs Meriel Fishwick – Chief Executive Officer Mrs Julia Pitts – Chief Finance Officer Mr Oliver Watts – (appointed 13/2/2023)



Governance Committee: Mr Jeremy Roberts – Chair  
Mrs Glynis Atherton – (appointed 16/5/2023)  
Dr Jenny Forrest – (resigned from GC 16/5/2023)  
Dr Anne Hong  
Mr Morley Sage – (resigned 16/5/2023)  
Mrs Meriel Fishwick – Chief Executive Officer  
Mrs Julia Pitts – Chief Finance Officer

Operational Management Team: Mrs Meriel Fishwick – Chief Executive Officer  
Mrs Julia Pitts – Chief Finance Officer  
Mrs Gail Allen – Finance Team Manager (resigned from OMT 13/9/2022)  
Miss Naomi Cole – Community Fundraiser (resigned from OMT 13/9/2022)  
Mr Gerry Gillespie – (temporary member from 17/5/2022 to 13/9/2022)  
Mr Alex Moseley – Support Services Manager (appointed 13/9/2022)  
Mrs Heather Taylor – Volunteer Co-ordinator  
Mr Oliver Watts – Head of Income Generation

## **Trustees' responsibilities in relation to the financial statements**

The Charity Trustees (who are also directors of Force Cancer Charity for the purposes of company law) are responsible for preparing a Trustees' Annual Report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Charity Trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the 'going concern' basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

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

### **Statement as to disclosure to our auditors**

In so far as the Trustees are aware at the time of approving our Trustees' annual report:

- there is no relevant information, being information needed by the auditor in connection with preparing their report, of which the Charity's auditor is unaware; and
- the Trustees, having made enquiries of fellow directors and the Charity's auditor that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a director in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

This report was approved by the Trustees on 14 August 2023.

Signed on behalf of the Trustees



**Dr Anne Hong**  
**CHAIR OF TRUSTEES**

## **Independent Auditor's Report to the Trustees of Force Cancer Charity**

### **Opinion**

We have audited the financial statements of Force Cancer Charity (the "Charity") for the year ended 31 March 2023 which comprise Statement of Financial Activities, Balance Sheet, Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland.

In our opinion, the financial statements:

- give a true and fair view of the state of the Charity's affairs as 31 March 2023 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charity's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

### **Other information**

The Trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

## Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' report, (which includes the directors' report prepared for the purposes of company law) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the Trustees' report have been prepared in accordance with applicable legal requirements.

## Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not obtained all the information and explanations necessary for the purposes of our audit

## Responsibilities of the Trustees

As explained more fully in the Statement of Trustees' Responsibilities set out on page 34, the Trustees (who are also the directors of the Charity for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the Charity or to cease operations, or have no realistic alternative but to do so.

## Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

As part of our audit planning we obtained an understanding of the legal and regulatory framework that is applicable to the charity and the sector in which it operates. The key laws and regulations we identified were Charities Act, regulations in relation to data protection (GDPR), fundraising regulations and safeguarding.

We also considered those laws and regulations that have a direct impact on the preparation of the financial statements, primarily the Companies Act 2006, relevant tax and pensions laws.

We discussed with management how compliance with these laws and regulations is monitored and discussed policies and procedures in place. We also identified the individuals who have responsibility for ensuring that the charity complies with laws and regulations and deals with reporting any issues if they arise.

Based on this understanding we designed our audit procedures to identify non-compliance with such laws and regulations. Our procedures involved the following: -

- Enquiries of management and those charged with governance regarding their knowledge of any non-compliance with laws and regulations that could affect the financial statements;
- Reviewing legal and professional costs to identify any possible non compliance or legal costs in respect of non compliance;
- Reviewing Trustees' meeting minutes;
- Reviewing the safeguarding policies in place;
- Confirming registration with the Fundraising Regulator.

As part of our enquiries we discussed with management whether there have been any known instances, allegations or suspicions of fraud, of which there were none.

We evaluated the risk of fraud through management override including that arising from management incentives. The key risks we identified were management bias in accounting judgements and estimates. We also evaluated the risk of fraud through misappropriation of income or misapplication of grant funding.

In response to the identified risk, as part of our audit work:

- Confirmed on a sample basis that expenditure was properly authorised and made in accordance with the terms of the relevant fund;
- Used data analytics to test journal entries throughout the year, for appropriateness;
- Reviewed estimates and judgements made in the accounts for any indication of bias and challenged assumptions used by management in making estimates.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements. This risk increases the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements as we are less likely to become aware of instances of non-compliance. The risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

## Use of our Report

This report is made solely to the Charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the Charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



Stephanie Henshaw  
Senior Statutory Auditor  
For and on behalf of  
PKF Francis Clark  
Centenary House  
Peninsula Park  
Rydon Lane  
EXETER  
EX2 7XE

Date: 16/08/23



# Statement of financial activities

## (Including the Income and Expenditure Account)

Year ended 31 March 2023

	Note	Unrestricted funds £	Designated funds £	Restricted funds £	Total 2023 £	Total 2022 £
<b>Income</b>						
Donations and legacies	3					
Legacies		589,535	-	40,000	<b>629,535</b>	207,151
Grants		37,955	-	343,261	<b>381,216</b>	71,252
Donations		227,138	-	-	<b>227,138</b>	174,123
Other trading activities	4	570,141	-	26,500	<b>596,641</b>	555,120
Charitable activities	5	15,272	-	-	<b>15,272</b>	7,824
Investment income	6	14,856	-	-	<b>14,856</b>	13,862
Other income	7	3,251	-	-	<b>3,251</b>	3,306
<b>Total income</b>		<b>1,458,148</b>	<b>-</b>	<b>409,761</b>	<b>1,867,909</b>	<b>1,032,638</b>
<b>Expenditure</b>						
Expenditure on raising funds	8	410,397	11,386	916	<b>422,699</b>	394,845
Expenditure on charitable activities	9	718,351	18,626	115,031	<b>852,008</b>	910,282
<b>Total resources expended</b>		<b>1,128,748</b>	<b>30,012</b>	<b>115,947</b>	<b>1,274,707</b>	<b>1,305,127</b>
Net gains/(losses) on investments	17	-	-	-	-	19,681
<b>Net income/(expenditure)</b>		<b>329,400</b>	<b>(30,012)</b>	<b>293,814</b>	<b>593,202</b>	<b>(252,808)</b>
Transfers between funds 22/23		(31,996)	37,612	(5,616)	-	-
<b>Net movement in funds</b>		<b>297,404</b>	<b>7,600</b>	<b>288,198</b>	<b>593,202</b>	<b>(252,808)</b>
Funds at 31 March 2022		1,007,586	227,340	121,093	<b>1,356,019</b>	1,608,827
<b>Funds at 31 March 2023</b>		<b>1,304,990</b>	<b>234,940</b>	<b>409,291</b>	<b>1,949,221</b>	<b>1,356,019</b>



# Balance sheet

Year ended 31 March 2023

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	16	145,415	179,999
Investments	17	-	-
		<b>145,415</b>	<b>179,999</b>
<b>Current assets</b>			
Stocks		5,865	6,016
Debtors	18	313,363	138,501
Investments		270,000	170,000
Cash at bank and in hand		1,468,963	1,139,222
<b>Total current assets</b>		<b>2,058,191</b>	<b>1,453,739</b>
<b>Liabilities</b>			
Creditors falling due within one year	19	(254,385)	(277,719)
<b>Net current assets</b>		<b>1,803,806</b>	<b>1,176,020</b>
<b>Net Assets</b>		<b>1,949,221</b>	<b>1,356,019</b>
<b>The funds of the charity</b>			
<b>Unrestricted funds</b>			
General funds - free reserves		1,204,661	889,799
General funds - fixed asset reserve		100,329	117,831
		<b>1,304,990</b>	<b>1,007,582</b>
Designated funds	22	234,940	227,341
		<b>1,539,930</b>	<b>1,234,923</b>
<b>Restricted funds</b>	23	<b>409,291</b>	<b>121,096</b>
<b>Total charity funds</b>	21	<b>1,949,221</b>	<b>1,356,019</b>

These financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006).

Approved by the Board of Trustees on 14 August 2023 and signed on its behalf by



**Dr Anne Hong**  
CHAIR OF TRUSTEES

# Statement of cash flows

Year ended 31 March 2023

	Note	2023 £	2022 £
<b>Cash provided by/(used in) operating activities</b>	27	<b>425,509</b>	(292,414)
<b>Cash flows from investing activities</b>			
Dividends, interest and rents from investment		14,856	13,862
Purchase of property plant and equipment		(10,624)	(961)
Proceeds from sale of investments		-	399,171
Purchase of investments		-	(82,722)
Cash used in investing activities		<b>4,232</b>	329,350
<b>Changes in cash and cash equivalents in the reporting period</b>		<b>429,741</b>	36,936
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<b>1,309,222</b>	1,272,286
<b>Cash and cash equivalents at the end of the reporting period</b>	28	<b>1,783,963</b>	1,309,222

# Notes to the financial statements

## 1. General information

FORCE Cancer Charity is a company limited by guarantee and therefore has no share capital.

The Charity was incorporated in England and Wales and details of the registered office can be found in the reference and administration section of the Trustees report.

The functional currency of FORCE Cancer Charity is considered to be pounds sterling because it is the currency of the primary economic environment in which the charitable company operates.

## 2. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

### a) Basis of preparation

The financial statements have been prepared in accordance with 'Accounting and Reporting by Charities: Statement of Recommended Practice' applicable to charities preparing their accounts in accordance with the Charities SORP (FRS102 – October 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The financial statements have been prepared on a going concern basis. The Trustees have reviewed the financial position of the Charity in the light of the principal risks faced by the charity. Steps have been taken to identify these risks and mitigate where possible, as described in the "Principal Risks and Uncertainties" and "Future Plans" section of their report. Although the economic situation remains volatile, the surplus reported for 2022/23 has helped to rebuild reserves and put the Charity in a stronger position to continue to implement recovery plans to ensure a sustainable future for the Charity. Detailed budgets and sensitivity analysis for 2023/24, support the application of the going concern concept in the preparation of these accounts.

### b) Funds

General unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds are unrestricted funds which the Trustees have decided to set aside for a specific purpose.

Restricted funds are funds to be used in accordance with specific restrictions imposed by the donor or which have been raised by the Charity for particular purposes. Expenditure which meets the criteria specified is charged to the fund. Fixed assets costing less than £5k, will be transferred to "unrestricted assets" as it is assumed that the conditions of funding have been met.

As noted in the reserves policy, the Trustees aim to maintain unrestricted funds within a target range based upon a review of the risks currently faced by the Charity.

**c) Resources expended**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resource.

**d) Incoming resources**

All incoming resources are included in the SOFA when the Charity is legally entitled to the income, any performance conditions attached to the items of income have been met, it is probable that the income will be received, and the amount can be measured reliably.

Grant income is recognised when the Charity becomes unconditionally entitled to receipts and when the amount of the grant can be reliably measured. This is generally when the income is received. Grants received for a specific purpose are recorded as restricted income.

For legacies, entitlement is the earlier of the date on which either: the Charity is aware that probate has been granted, the estate has been finalised and notification has been received from the executors that a distribution will be made, or when a distribution has been received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the Charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the Charity or the Charity is aware of the granting of probate, and the criteria for income recognition have not been met with a reasonable degree of certainty, then the legacy is treated as a contingent asset and disclosed if material.

Goods donated for resale are included as income when they are sold.

Registration income received for fundraising events due to take place after the end of the financial year are deferred and recognised during the period when the event takes place.

**e) Pension costs**

The Charity's employees are members of the NHS, defined contribution pension scheme and the Charity contributes to this scheme. The assets of the scheme are held separately from those of the Charity. The annual contributions payable are charged to the Statement of Financial Activities (SOFA).

**f) Tangible fixed assets and depreciation**

Tangible fixed assets costing more than £500 are capitalised and are stated at cost. For assets brought into use at the balance sheet date, depreciation is calculated to write off cost over their expected useful lives as follows:

Freehold land and buildings	2% on a straight-line basis
Leasehold property	the shorter of 10 years or the period of the lease
Leasehold improvements	the shorter of 10 years or the period of the lease
Motor vehicles	20% on a straight-line basis
Office and shop equipment	20% on a straight-line basis

**g) Investments**

Fixed asset investments are recognised at market value at the balance sheet date and include cash held within the portfolio. Realised and unrealised gains / losses on investments are disclosed in the SOFA and in note 17 to the financial statements.

Current asset investments are cash on deposit with a maturity exceeding three months from the date of acquisition or opening of the account.

**h) Stocks**

Stock consists of purchased goods for resale. These stocks are valued at the lower of cost and net realisable value. Items donated for resale are not included in the financial statements until they are sold. No value is attributed to the donated goods held prior to resale as it is considered impractical to reliably measure their fair value and the cost of valuing of these items would outweigh the benefit to the users of the financial statements.

**i) Cash balances**

Cash at bank and cash in hand represents amounts held to meet short-term cash commitments as they fall due. This includes cash and short-term deposits with a maturity of three months or less from the date of acquisition or opening of the account.

**j) Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid less any trade discounts due.

**k) Creditors and provisions**

Creditors and provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

**l) Operating leases**

Rentals paid under operating leases are charged to the SOFA over the period in which the cost is incurred.

**m) Grants payable**

Grants payable are accounted for when the Charity is committed to making payment.

**n) VAT**

The Charity is registered for VAT and is able to recover input tax attributable to the relevant taxable supplies. In addition, a portion of input tax is recoverable on general expenditure on the basis of partial exemption calculations. Following the application of the partial exemption calculations, resulting irrecoverable VAT is charged as an administration cost or added to the amount capitalised for fixed asset expenditure (where the net cost of the fixed asset exceeds £5,000). Irrecoverable input VAT charged to the income and expenditure account for the year totalled £14,005 (2022: £7,691), of which the amount directly attributable to non-business activities relating to patient support costs amounted to £310 (2022: £297).

**o) Volunteers**

Volunteers are vital to the success of the Charity. Without them we would not be able to provide the level of support that we do to anyone affected by cancer. At present, FORCE has approximately 110 volunteers giving their time each week helping out in our Support Centre, at our Outreach locations, supporting our exercise programme, in our shop and at the RD&E oncology coffee bar. In total these volunteers traditionally give approximately 20,000 hours of their time each year which would equate to an additional 10 full time staff. Although some volunteers have naturally chosen to retire from volunteering during the last two years, so many of our loyal volunteers have returned and 34 new volunteers have been recruited. We are very much looking to the future and notice that patients and visitor numbers who are accessing FORCE have increased since the pandemic and we usually have a full team of four volunteers on duty at our Support Centre to ensure everyone who comes in gets the help and attention they deserve. Our Outreach volunteers have increased their days of supporting the chemo service to five days per week at Ottery Hospital and with the

re-opening of our Outreach services at Okehampton in September 2023, we will be welcoming our original team of five volunteers along with recruiting a few more to help with our Wednesday appointments there.

In addition, we are fortunate to have numerous volunteers who help out at our events but whose time is not recorded and are therefore not included in the above figures, but who play just as essential a part in supporting the Charity's work.

Neither the value of the donated hours nor the equivalent cost of volunteers is included in the financial statements, but their contribution is immense.

#### **p) Financial instruments**

FORCE only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. The Charity currently holds:

- Other debtors and trade creditors
- Long term investments
- Short term investments

#### **Recognition and measurement**

The Charity has chosen to apply the recognition and measurement principles in FRS102.

Financial instruments are recognised when the Charity becomes party to the contractual provisions of the instrument and derecognised when in the case of assets, the contractual rights to cash flows from the assets expire or substantially all the risks and rewards of ownership are transferred to another party, or in the case of liabilities, when the Charity's obligations are discharged, expire or are cancelled.

Such instruments are initially measured at transaction price, including transactions costs, and are substantially carried at the understood amount of the cash or other consideration expected to be paid or received, after taking account of impairment adjustments.

#### **q) Summary of significant judgements**

In preparing these financial statements management and the trustees have considered the circumstances surrounding the certainty of receipt of two legacies. Payment of legacies under the relevant wills are being withheld by the solicitors until the Statutory Notice Period has expired, which will not be until some months after the year end. As there is a potential risk of claims being made during the notice period, and due to lack of information regarding amounts receivable, management and the trustees have concluded that there is sufficient uncertainty over receipt to make recognition of the potential amounts inappropriate. Accordingly, they have disclosed the legacies as a contingent asset as shown in note 30.

### 3. Donations and Legacies

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Legacies	<b>629,535</b>	207,151
Grants	<b>381,216</b>	71,252
Donations:		
General donations	<b>158,090</b>	89,923
In memoriam	<b>33,885</b>	38,138
Gift Aid	<b>35,163</b>	46,062
	<b>1,237,889</b>	452,526

Included in the total of £1,237,889 (2022: £452,526) is restricted income of £383,261 (2022: £85,702) and designated income of £nil (2022: £nil). All other income is unrestricted.

Legacy income includes £50,000 (2022: £116,000) which has yet to be received but meets the criteria to be recognised in the current year.

Grant income includes £240,000 from the National Lottery Community Fund (NLCF) which relates to future periods and had not been received at the year end.

### 4. Other Trading Activities

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Collecting boxes	<b>13,807</b>	10,692
Fundraising Events	<b>377,196</b>	350,286
Sales of goods and services	<b>4,972</b>	5,934
Shop sales	<b>200,666</b>	188,208
	<b>596,641</b>	555,120

Included in the total of £596,641 (2022: £555,120) is restricted income of £26,500 (2022: £nil) and designated income of £nil (2022: £nil). All other income is unrestricted.

### 5. Charitable activities

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Oncology coffee bar	<b>5,228</b>	2,071
Sale of support services stock	<b>6,924</b>	3,892
Other charitable activities	<b>3,120</b>	1,861
	<b>15,272</b>	7,824

All income is unrestricted.

## 6. Investment Income

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Interest received	<b>7,566</b>	830
Flat rent	<b>7,290</b>	6,975
Dividend income	-	6,057
	<b>14,856</b>	13,862

All income is unrestricted.

## 7. Other Income

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Sundry	<b>3,251</b>	3,306
	<b>3,251</b>	3,306

All income is unrestricted.

## 8. Expenditure on raising funds

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Shop expenditure	<b>174,708</b>	165,685
Fundraising events	<b>241,233</b>	220,520
Goods for resale	<b>4,817</b>	4,428
Investment management costs	<b>1,941</b>	4,212
	<b>422,699</b>	394,845

Included in the total of £422,699 (2022: £394,845) is expenditure on restricted funds of £916 (2022: £1,100) and expenditure on designated funds of £11,386 (2022: £11,386). All other expenditure is unrestricted.

Investment management costs include portfolio management expenses and repairs. Expenses incurred relate to repairs on a flat above the shop premises let to a residential tenant.



## 9. Expenditure on charitable activities

	Note	2023 £	2022 £
Patient support costs		694,763	670,714
Outreach costs		22,787	36,178
Innovation grants payable	10	-	1,882
Research and expenditure grants	11	-	24,250
Support services stock sold		3,192	5,191
Extension depreciation		1,378	36,767
Database depreciation		-	3,474
Oncology coffee bar		10,171	10,253
Administrative support costs	12	103,923	99,436
Governance costs	13	15,794	22,137
		<b>852,008</b>	<b>910,282</b>

Included in the total of £852,008 (2022: £910,282) is expenditure on restricted funds of £115,031 (2022: £119,838) and expenditure on designated funds of £18,626 (2022: £50,234). All other expenditure is unrestricted.

## 10. Innovation grants payable

Funding is provided to improve patient care and this may be analysed as follows:

	Unrestricted funds £	Designated funds £	Restricted funds £	Total 2023 £	Total 2022 £
Donated equipment	-	-	-	-	-
Education	-	-	-	-	1,882
Other innovative projects	-	-	-	-	-
	-	-	-	-	1,882

## 11. Research expenditure and grants

	2023 £	2022 £
Research grant	-	24,250
	-	24,250

Included in the total of £nil (2022: £24,250) is expenditure on restricted funds of £nil (2022: £nil) and expenditure of £nil (2022: £24,250) on designated funds. All other expenditure is unrestricted.

## 12. Administrative support costs

	<b>Total 2023</b>	<b>Total 2022</b>
	<b>£</b>	<b>£</b>
Seconded staff costs	<b>86,557</b>	84,186
Travel and motor	<b>87</b>	-
Printing, postage and stationery	<b>1,976</b>	1,261
Computer and website costs	<b>5,533</b>	5,604
Insurance	<b>132</b>	121
Bank charges and interest	<b>1,542</b>	1,230
Training and conferences	<b>345</b>	324
Depreciation	<b>2,296</b>	2,378
Irrecoverable VAT	<b>2,143</b>	1,282
Loss on disposal of fixed assets	<b>22</b>	-
Sundry	<b>3,290</b>	3,050
	<b>103,923</b>	99,436

Staff costs represents recharges made by RDUH NHS Trust for staff employed by them and work at the Charity. Included in the total of £103,923 (2022: £99,436) is expenditure on restricted funds of £758 (2022: £4,297). All other expenditure is unrestricted.

## 13. Governance costs

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Audit and accountancy	<b>5,298</b>	11,470
Trustees' indemnity insurance	<b>750</b>	688
Seconded staff costs	<b>9,694</b>	9,903
Legal costs	-	-
Sundries	<b>52</b>	76
	<b>15,794</b>	22,137

All expenditure is unrestricted.

## 14. Staff costs

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Salaries and wages	<b>729,228</b>	720,686
Social security costs	<b>63,432</b>	63,288
Pension contributions	<b>91,180</b>	92,804
	<b>883,840</b>	876,778
	<b>No.</b>	<b>No.</b>
Average number of staff	<b>27</b>	29
Average number of FTE staff	<b>18</b>	20

There were two members staff working at FORCE in receipt of emoluments (gross salary plus employer's pension contributions) exceeding £60,000 (2022: two).

	<b>2023</b>	<b>2022</b>
	<b>No.</b>	<b>No.</b>
£60,000 - £69,999	<b>1</b>	1
£70,000 - £79,999	<b>1</b>	1

As noted in the Trustees' report, all staff working at FORCE are employed, and costs are recharged, by the Royal Devon. Staff are paid in accordance with the NHS Agenda for Change pay scales. The 2022/23 pay award was not announced until July 2022 but included a variable increase depending on pay band and reflecting a continued rationalisation of the incremental rises offered within various pay bands. A further, non-consolidated pay award consisting of two lump sum elements were announced as part of the 2023/24 pay deal, will be paid in June 2023 and have been accrued in the 2022/23 accounts.

The Charity Trustees were not paid and did not receive any other benefits from employment with the Charity (2022: £nil) neither were they reimbursed expenses during the year (2022: £nil). No Charity Trustee received payment for professional or other services supplied to the Charity (2022: £nil).

The key management personnel of the Charity are considered to be the members of the Operational Management Team (OMT). During the year there was a period where additional senior staff were temporarily co-opted to OMT as we recruited permanent members. A proportionate share of these additional costs is included and therefore total employee benefits, including employer's NIC and pension contributions totalled £ 313,278k (2022: £282,347).

## 15. Corporation taxation

The Charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

## 16. Tangible fixed assets

	Freehold land & buildings £	Leasehold property (shop) £	Leasehold improvements (centre) £	Motor vehicles £	Office & shop equipment £	Total £
<b>Cost</b>						
At 1 April 2022	127,238	111,892	435,388	51,116	203,903	<b>929,537</b>
Additions	-	-	-	-	10,624	<b>10,624</b>
Disposals	-	-	-	-	(1,492)	<b>(1,492)</b>
At 31 March 2023	127,238	111,892	435,388	51,116	213,035	<b>938,669</b>
<b>Depreciation</b>						
At 1 April 2022	52,312	79,198	410,794	39,338	167,896	<b>749,538</b>
Charge for year	3,005	11,018	7,197	6,009	17,759	<b>44,988</b>
Disposals	-	-	-	-	(1,272)	<b>(1,272)</b>
At 31 March 2023	<b>55,317</b>	<b>90,216</b>	<b>417,991</b>	<b>45,347</b>	<b>184,383</b>	<b>793,254</b>
<b>Net book values</b>						
<b>At 31 March 2023</b>	<b>71,921</b>	<b>21,676</b>	<b>17,397</b>	<b>5,769</b>	<b>28,652</b>	<b>145,415</b>
At 31 March 2022	74,926	32,694	24,594	11,778	36,007	179,999

As set out in Note 20, the Charity has a 25-year lease with the Royal Devon & Exeter NHS Foundation Trust in respect of the original building, which was gifted to the Trust.

## 17. Fixed Asset Investments

	2023 £	2022 £
Market value at 1 April	-	305,979
Additions	-	82,722
Disposals	-	(399,171)
Gain/(loss) on investments	-	19,681
Movement in cash holdings	-	(9,211)
<b>Market value at 31 March</b>	<b>-</b>	<b>-</b>
Historical cost at 31 March	-	-

### Linked investments:

	2023 £	2022 £
UK Bonds	-	-
UK Equities	-	-
Overseas Equities	-	-
Other	-	-
Cash	-	-
<b>Market value at 31 March</b>	<b>-</b>	<b>-</b>

## 18. Debtors

	2023 £	2022 £
Other debtors	297,674	123,806
VAT refund	2,526	3,419
Prepayments	13,163	11,276
	<b>313,363</b>	<b>138,501</b>

## 19. Creditors

	2023 £	2022 £
Trade creditors	177,774	173,355
Other creditors	49,422	76,762
Accruals	27,189	27,602
	<b>254,385</b>	<b>277,719</b>

## 20. Other Financial Commitments

At 31 March 2023 the Charity had annual commitments under non-cancellable operating leases as set out below:

	2023		2022	
	Plant & machinery £	Land & buildings £	Plant & machinery £	Land & buildings £
Operating leases which expire:				
In less than 1 year	10,607	17,025	12,481	21,806
Within 2 to 5 years	6,801	34,100	16,958	51,100
In more than 5 years	-	106	-	131
	<b>17,408</b>	<b>51,231</b>	<b>29,439</b>	<b>73,0387</b>

The Charity has a 25-year lease with the Royal Devon & Exeter NHS Foundation Trust in respect of The Corner House, Wonford Hospital, Exeter. The lease commenced on 13 July 2007 at an initial annual rent of £25 per annum.

£17,000 annual commitment is in respect of the leased element of the Charity's shop premises and shop in Heavitree, Exeter.

## 21. Movement on Funds

	Unrestricted funds £	Designated funds £	Restricted funds £	Total £
At 1 April 2022	1,007,586	227,340	121,093	<b>1,356,019</b>
Surplus / (deficit) for the year after transfers	294,404	7,600	288,198	<b>593,202</b>
At 31 March 2023	<b>1,304,990</b>	<b>234,940</b>	<b>409,291</b>	<b>1,933,221</b>

## 22. Designated funds

	At 01.04.22 £	Incoming £	Expenditure £	Transfers £	Balance 31.03.23 £
Patient Support	-	-	-	-	-
FORCE@locations	1,014	-	(18,626)	17,612	-
Innovation	140,246	-	-	-	<b>140,246</b>
Shop Renovations / Dilapidations	86,080	-	(11,386)	20,000	<b>94,694</b>
	<b>227,340</b>	-	<b>(30,012)</b>	<b>37,612</b>	<b>234,940</b>

### 2022 Designated funds Comparative

	At 01.04.21 £	Incoming £	Expenditure £	Transfers £	Balance 31.03.22 £
Patient Support	-	-	-	-	-
FORCE@locations	2,369	-	(20,628)	19,273	<b>1,014</b>
Innovation	166,378	-	(26,132)	-	<b>140,246</b>
Centre Fixed Assets	3,474	-	(3,474)	-	-
Shop Renovations / Dilapidations	97,466	-	(11,386)	-	<b>86,080</b>
	<b>269,687</b>	-	<b>(61,620)</b>	<b>19,273</b>	<b>227,340</b>

### Patient support

This fund represents amounts set aside for specific support services. No funds have currently been designated for these purposes as various restricted funds are held.

### FORCE@locations

The FORCE@ outreach service was made possible through designation of funds received from a number of exceptional legacies. The original designated funds were depleted by the end of 2019, but the Trustees have agreed to transfer costs from the general fund to maintain this vital service. The brought forward balance of this fund related to the net book value of the FORCE@ chemotherapy van which was fully depreciated during 2022/23. The costs transferred from general funds this year primarily cover the cost of physio assessments and volunteer management in Ottery St Mary. Covid had a significant impact on our ability to provide support services in the community but, following a successful application for funding from the NLCF these services are being re-established, initially with counselling and complementary therapies in Ottery St Mary during the final quarter of 2022/23.

### Innovation

The innovation fund encompasses all elements of funding earmarked by FORCE to support improvements in care and treatment for cancer patients through donated equipment, research, education programmes for health care professionals and other innovative projects.

## 22. Designated funds (continued)

There were no such funding requests during 2022/23 and there was a pause in the long-standing commitment to pay an annual Bursary for a University of Exeter medical student with an interest in oncology which was established as a lasting legacy to the late Dr Chris Rowland. The award was not made during 2022/23 but is due to restart for 2023/24 with increased payments of £2,000 per annum approved.

### Shop Renovations/ Dilapidations

The major renovations at the shop were completed towards the end of 2015. The designated fund represents the balance of the cost of the renovations less the annual depreciation charged on these renovations which is spread over the term of the lease. In addition to the renovation fund, there is a further general dilapidations fund which has been increased from £30k to £50k to reflect a back log in repairs to be done during the coming year, and to meet the cost of reparations that may be required when the lease comes to an end.

## 23. Restricted funds

	At 01.04.22 £	Incoming £	Expenditure £	Transfers £	Balance 31.03.23 £
Extension to Centre	1,604	-	(1,378)	-	226
Patient Support	36,836	119,482	(82,435)	(1,872)	72,011
National Lottery	-	290,000	(28,358)	(3,744)	257,898
Force @locations	1,349	-	(1,349)	-	-
Innovation	77,921	-	-	-	77,921
Centre Fixed Assets	3,383	279	(2,427)	-	1,235
	<b>121,093</b>	<b>409,761</b>	<b>(115,947)</b>	<b>(5,616)</b>	<b>409,291</b>

### 2022 Restricted funds

	At 01.04.21 £	Incoming £	Expenditure £	Transfers £	Balance 31.03.22 £
Extension to Centre	38,371	-	(36,767)	-	1,604
Patient Support	30,530	71,394	(65,312)	224	36,836
Force @locations	3,373	13,750	(15,550)	(224)	1,349
Innovation	77,921	-	-	-	77,921
Centre Fixed Assets	6,134	558	(3,309)	-	3,383
	<b>156,329</b>	<b>85,702</b>	<b>(120,938)</b>	<b>-</b>	<b>121,093</b>



### Extension to Centre

This restricted fund represents the net book value of the extension to the support Centre which was completed in October 2012. This asset will be fully depreciated in 2022/23.

### Patient Support

This fund represents amounts received for various patient support services. During the year, grant income totalling £120k was received and included funding towards strengthening our physiotherapy and exercise service (£40k), information services team (£26.5k), rehabilitation of cancer patients (£20k), complementary therapies and acupuncture (£18k), piloting a clinical psychologist post to assist those with more complex needs (£10k), art group (£2.6k) and various equipment to improve services for patients (£2.8k).

### National Lottery Community Fund

During the year an application for funding a three-year programme to plan and expand our role specific volunteer programme and to re-establish FORCE@ services in the community was successful. Representing a total £290k of funding over three years, this gave us a fantastic boost. The first £50k instalment was received in October 2022. The remaining £240k income is included in the accounts for 2023/24 (with a corresponding debtor) and will be received in 6-monthly instalments over the remaining 2 ½ years of the projects.

During the year, the priority was to plan, recruit and train role specific volunteers to work alongside our Support Services teams to help to deliver our Support and Education programme. Whilst our volunteers have continued to support outreach chemotherapy in Ottery St Mary, other than physio assessments, our support services only recommenced during the final quarter of this year. The funding used to date represents the cost of these activities, with the balance of the first £50k instalment being carried forward to use as these programmes become fully operational. The transfer from the fund represents the cost of IT equipment purchased during the period which, in accordance with our accounting policies, is treated as unrestricted once funds are spent.

### FORCE@ Locations

Previous restricted funds for our outreach services had been utilised pre 2022/23. The remaining balance brought forward represented the net book value of fixed assets for which contributions have been received for specific use in the FORCE@ locations. These assets were fully depreciated during the year.

### Innovation

There were no grants paid for research, donated equipment or other innovative projects during 2022/23. This was primarily due to a lack of suitable applications. New applications are under consideration and the Trustees are committed to supporting suitable projects in future.

### Centre Fixed Assets

This fund represents the net book value of assets for our own use for which donations were received to cover the initial cost. Historically, a policy of recording fixed assets purchased from restricted income as “restricted assets” until they have been fully depreciated was applied. However, due to increasing complexity in administering this policy, it was decided that only assets with a net cost of £5,000 or more, will be recorded in this way. Fixed assets costing less than £5k, will be transferred to “unrestricted assets” as it is assumed that the conditions of funding have been met.

During the year grants totalling £0.3k towards the cost of the broadband upgrade was recognised and matched against expenditure. Other expenditure was the depreciation of the FORCE trailer at £2k and £0.2k towards other improvements to patient areas at the Centre. The closing balance of £1.2k represents the net book value of the trailer along with funds to be spent on finalising the refurbishment at the Centre.

## 24. Analysis of net assets between funds

	Unrestricted funds £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	100,330	44,692	393	<b>145,415</b>
Fixed asset investments	-	-	-	-
Cash at bank and in hand	1,379,817	190,248	168,898	<b>1,738,963</b>
Other net current assets	(175,157)	-	240,000	<b>64,843</b>
At 31 March 2023	<b>1,304,990</b>	<b>234,940</b>	<b>409,291</b>	<b>1,949,221</b>

### 2022 net assets between funds Comparative

	Unrestricted funds £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	117,783	57,095	5,121	<b>179,999</b>
Fixed asset investments	-	-	-	-
Cash at bank and in hand	1,023,005	170,245	115,972	<b>1,309,222</b>
Other net current assets	(133,202)	-	-	<b>(133,202)</b>
At 31 March 2023	<b>1,007,586</b>	<b>227,340</b>	<b>121,093</b>	<b>1,356,019</b>

## 25. Related Party Transactions

There have been no related party transactions in the period requiring disclosure.

## 26. Financial instruments

	2023 £	2022 £
Financial assets measured at fair value through income and expenditure	-	-

## 27. Reconciliation of net income/(expenditure) to net cash flows from operating activities

	2023 £	2022 £
Net income/(expenditure) for the reporting period	593,202	(252,808)
Adjustments for:		
Depreciation charge	44,989	85,594
(Gains)/losses on investments	-	(19,681)
Loss on disposal of fixed assets	220	-
Dividends, interest and rents from investment	(14,856)	(13,862)
Decrease/ (Increase) in stock	151	1,068
(Increase) in debtors	(174,862)	(44,506)
(Decrease)/ Increase in creditors	(23,334)	(48,219)
Net cash provided by/ (used in) operating activities	425,509	(292,414)

## 28. Analysis of cash and cash equivalents

	2023 £	2022 £
Cash in hand	1,468,963	1,139,222
Fixed asset investments		-
Current asset investments	270,000	170,000
Total Cash and Cash equivalents	1,783,963	1,309,222

## 29. Contingent liability

As noted in the last year's Trustees' Report, during 2022 an issue was raised regarding the VAT charges on salary costs. Professional advice was obtained, and clarification was sought from HMRC in July 2021, but we have still received no response. During 2022/23, we have been further advised that the likelihood of any historic liability arising is remote given that it is now 2 years since the submissions was made to HMRC. Until we receive a response, we are not in a position to quantify any potential liability and consider where responsibility lies.

## 30. Contingent assets

The Charity was notified of two possible legacies prior to the year-end which could total income in the region of £275,000. In both cases, the solicitors have indicated that they will not make a distribution until the statutory notice period has expired. In addition, the potential value of these legacies remains uncertain as Estate Accounts have not been drafted and, in one case, a property had not been sold. Due to this uncertainty, together with the fact that receipt of any potential amount is contingent upon the notice period expiring without further claims against the estate, these legacies will be accounted for at the date at which any distribution is made.

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