



“FORCE has reinforced my strength to keep going during some of the more bleak moments.”



FORCE Cancer Charity

(a company limited by guarantee)
Registered charity number 1140676

Trustees' Report and Financial Statements

Year ended 31 March 2024
Company registered number 07529991



Registered Charity No. 1140676

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Chair's Report

“Let's face cancer together”

I feel honored to have been asked to take over from Dr Anne Hong when she stepped down as Chair of the Trustees last Autumn. I have been a trustee at FORCE for approximately 10 years and work as a clinical oncologist at Royal Devon University Hospital.

2023-24 was a year of consolidation and gradual growth as new team members (staff and volunteers) settled in, bringing fresh skills, enthusiasm and perspectives. We have seen the opening of the Okehampton and Tiverton FORCE@services and the developing of 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 increasing cancer diagnoses and the availability of new treatments. The new living with non-curable cancer service which includes one to one counselling, a special support group and retreat days at Buckfast Abbey, recognises that cancer for many is something to live with. The retreat days in particular have had very positive feedback and is an example of how we are adapting to changing needs.

The past year has seen FORCE develop the support services and income generation teams as well as consolidate the volunteer workforce. This investment should allow us to balance income generation with maintaining and developing our support services. We are grateful to all the staff, volunteers and Trustees for their continued support allowing us to continue to develop and provide services in the Centre and the community. Thank you.

2024-25 will have new challenges. We have a new 3-year FORCE strategy and vision 2024-2027 which looks ahead with benefits drawn from working through a pandemic and how we navigate the new demands in the context of the biggest cost of living crisis in recent times, recruitment challenges and rising staff costs. The role of support organisations such as FORCE is more important than ever. One in two people will be given a cancer diagnosis in their lifetime and more and more people are experiencing longer life expectancy, some with cancers that are treatable but not curable. We see our role as doing whatever we can to improve the quality of life for people in our community who may face fear, uncertainty and isolation. We are realistic about this challenge and have some innovative plans to manage the predicted surge in demand as more of us live with multiple, more complex health issues.

Meriel Fishwick has announced her retirement as CEO of FORCE and the Trustees and myself, with support from all involved with FORCE, are in the process of recruiting a replacement. She will of course be missed and a difficult act to follow but I am sure we can recruit a new CEO who is able to continue to lead FORCE through the challenges ahead while maintaining the ambiance and culture in the centre.

We are delighted to welcome Amy Hancock to the Board as a new Trustee. She brings valuable skills and experience to the governance of FORCE and we're looking forward to working with her. We offer thanks to Jeremy Roberts for his support as a Trustee over the last 11 years who has just stood down.

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 Jenny Forrest
Chair of Trustees of FORCE

CEO's Report

We have recently finalised our strategic vision for 2024 to 2027. The planning process has been comprehensive and energising. As always, the most rewarding and thought-provoking part has been listening to our supporters and stakeholders.

FORCE is now looking ahead with the benefit of having worked through a pandemic and with gratitude for the Charity's solid foundation which has helped us navigate unparalleled financial and operational ordeals.

The backdrop to post-pandemic recovery is the biggest cost of living crisis in recent times, problems recruiting and rising staff costs. As a healthcare charity we are directly impacted by the significant difficulties faced by the NHS and, in particular, cancer services. The challenges include unacceptable waiting times for some patients, a growing and aging population, as well as nationwide problems with recruiting staff. This makes the role of support organisations like FORCE more crucial than ever.

One in two people will receive a cancer diagnosis in their lifetime and more and more people are experiencing longer life expectancy, some with cancers that are treatable but not curable. We see our role as doing whatever we can do to improve the quality of life for people in our community who may face fear, uncertainty, and isolation.

In the last year we have seen our outreach project at Okehampton hospital restart and very recently our return to Tiverton has completed our plan to get back out into the community we serve. Once again, we are incredibly grateful to the National Lottery Community Fund for their support in helping us bring our plans to fruition and reach more people.

Increased demand for our services has continued in all areas with exceptional growth in people seeking group support – 58% up on the previous year. The important contribution of our role specific volunteers has enabled further development of our relaxation and anxiety management group as well as the Moving Forward programme and retreat days for people with non-curable cancer. The retreat days have proved incredibly valuable, as emphasised by one patient 's heartfelt feedback;

“You tied it all together for me and humanised cancer.”

There's not much that happens here at FORCE without the support of our volunteers. Hundreds of people give 1000s of hours each year and they are the magic which keeps us on track. Over the last 2 years we have focussed on rebuilding our team of volunteers after many retirements post-pandemic. Their enthusiasm and commitment remind us that no one has made it through life without someone else's help at some point.

We have made great progress this year in closing our funding gap. An unrelenting focus on income generation is required to ensure that we can balance future budgets and cover the ongoing commitment to our outreach projects post September 2025.

I have had the great fortune of working with Dr Anne Hong as Chair of FORCE for most of my time with the Charity before she handed over to Dr Jenny Forrest in autumn 2023. Anne has guided FORCE through decades of development and the inevitable changes time brings. She is owed a huge debt of gratitude.

The FORCE Cancer Support Centre opened its doors for the first time in September 2004. In the intervening 20 years there have been great milestones as well as some well documented challenges. We will be taking time in September to celebrate all that has been achieved and of course, the people who have made it happen.

I will be casting off as CEO at the end of October and feel enormously grateful for my 34 years at FORCE. The impact of the pandemic will continue to ripple for many years to come, but the Charity is in good heart. It is the right time for a new leader to come in and work with our inspiring new Chair, Dr Jenny Forrest and our exceptional team of staff, volunteers, and supporters. Please keep the FORCE flag flying!



Mrs Meriel Fishwick
CEO of FORCE

Trustees' Report

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 2024.

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 to 2022. Lessons 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. Our new strategic plan for 2024-2027 has been finalised in May 2024, but the following key aims, and activities continued to provide our focus during 2023/24:

- 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.

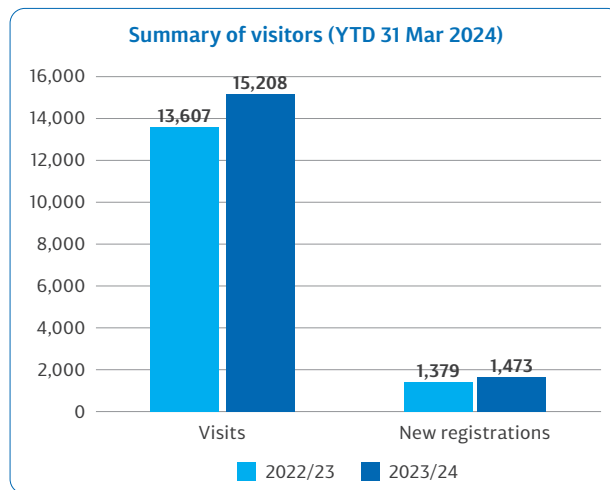
In meeting its key aims and objectives, FORCE continues to provide free support and information for those affected by cancer, makes grants to fund research projects, purchases equipment and invests in education and other innovative projects for the improvement of patient care. The 2019-2022 strategic vision reflected 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 recognised the success of the pre-pandemic outreach programme and its value in improving accessibility to our services. Our outreach programme has now been re-established, with the third location opened in May 2024. Securing the future of this programme continues to form an integral part of our future plans. Alongside this, the new Role Specific Volunteer (RSV) programme, is also making great strides as described below.

Thanks to much hard work and good financial management, a promising recovery post-pandemic has enabled the Trustees to plan with greater confidence. 2023/24 has been a challenging year and our focus remains on rebuilding our income streams and exploring new opportunities to raise funds to support our mission. The new strategic vision for 2024-27 has been approved for publication in summer 2024. The strategy incorporates the lessons learnt from the pandemic and considers how we deliver our services in a sustainable way in an evolving environment.

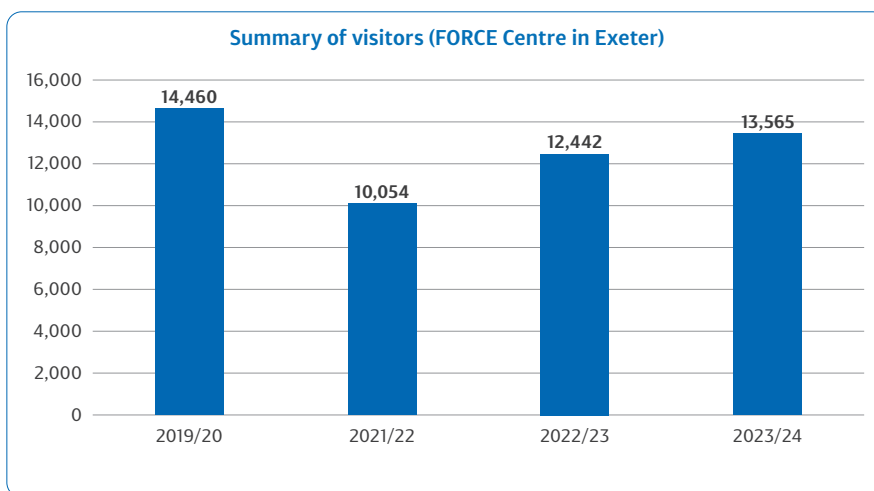
Delivering our aims

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

Visitor numbers have continued to increase during 2023/24, with an increase of around 11.7% compared to the previous year. New registrations grew by nearly 7% over the year.



Visitor numbers for the FORCE centre in Exeter itself show that we have recovered to 93% of the total visitor numbers for the centre in 2019/20. The differential between visitor numbers between now and the pandemic is accounted for by outreach and by a big reduction in gym groups.



We continued to offer remote sessions to those service users who found it convenient and accessible. The trend back towards accessing face-to-face support was demonstrated by the reduction in the number of remote sessions to less than half the number in the previous year.

Our efforts to increase our reach include:

- Re-establishing two of our outreach centres with the third opening in May 2024.
- Making contact with people in hard-to-reach communities.
- Researching more on inclusion and how we can create a more welcoming and inclusive environment.
- Improving opportunities for service evaluation and feedback so that we know what the barriers to engaging with our service are – and what we are doing well.

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 2023/24, our focus has been to build on the work that we have done since the pandemic. This has involved designing and delivering new services that have been informed by what local people with cancer are telling us, and seeking to reach more of the people who we know need our services but who may have experienced barriers to accessing them.

While facemasks and COVID-style restrictions have been much less of a barrier this year to reaching cancer patients and their families, we hear regularly of the challenges that they are still facing: limited face-to-face support; waiting lists for treatment; difficulties in accessing support for those living in more rural locations; and the physical, emotional, mental, and financial challenges of living longer but with a number of health conditions. These include the development of promising new treatments but with uncertainty around accessing them and the extent of their side-effects.

The team are focused on supporting those affected by cancer to be able to manage these challenges as much as we possibly can, along with the warmth, care, and of course a cuppa or two that we hear makes such a difference.

Key developments in the personalised support that we offer are:

We established a new outreach service at Okehampton hospital in September 2023, following on from the opening of our outreach service at Ottery St Mary in 2022. A new service at Tiverton hospital opened in May 2024. We have heard how difficult it can be for people who live outside of Exeter to drive to their appointments, or to access FORCE services. They face the practical and financial challenges of petrol and parking, on top of the challenge to their energy levels of driving a long way. We are delighted that they can now access counselling; complementary therapies; a Macmillan-funded benefits service provided by the Citizens Advice Bureau; and physiotherapy appointments in a more convenient location.

One of the messages that we have heard from our service users is how little non-clinical support there has been for people who are living with a diagnosis of non-curable cancer. Our team has been working hard to develop a programme for people with non-curable cancer that is sustainable and meets the needs of this client group. With the growing number of people who will be living with cancer, and due to treatments, often living longer but possibly with multiple health conditions, we know that there is a need to offer an expanded and ongoing level of support for them. We trialled a retreat day at Buckfast Abbey in October 2023, offering a space to share, address concerns about mortality and uncertainty, and to develop peer support. The first day received very positive feedback, leading to a second retreat day that delivered in April 2024, with a third planned for October 2024.

We have also set up a new support group for people living with non-curable cancer which began to meet in March 2023. The group was set up after we held a number of conversations to get feedback on what type of support was needed. People with this diagnosis often now live longer than previously, and yet have said how isolated they feel and how little non-clinical, face-to-face support there is available after receiving the diagnosis. The group has been very warmly received and the team delivering are enthused and inspired to be able to offer this range of pioneering support.

We have funded more hours available for complementary therapy sessions. We have recruited and inducted several new complementary therapists into the team this year. The number of hours of individual sessions delivered over 2023/24 has increased by over 43% compared to the previous year (to 965). We have also been able to offer complementary therapies at our outreach locations in Ottery St Mary and Okehampton, making it easier for people who live locally to access sessions designed to help them feel more relaxed and improve their sense of wellbeing.

Recruitment

We have been able to appoint a number of experienced and skilled professionals into posts over the last year.

We appointed a new Support and Information Advisor to our Information Services team, helping us to offer a broader base of information and support to visitors and callers, and administrative support as we expand our complementary therapy service.

We also appointed two new Oncology Support Specialists who will be delivering counselling sessions, face-to-face support on the wards, offering reflective practice sessions for cancer nurse specialists and facilitating a range of groups, including ones that offer new relaxation and anxiety management sessions. We welcomed back an experienced Oncology Support Specialist who rejoined the team after having spent some time travelling abroad.

Psychological and Emotional Support



“...you supported her throughout the years of her illness, and you were without a shadow of doubt her strength and comfort, helping her to face her cancer with courage... I think of you so often and will be eternally grateful to you for the superb manner in which you guided her through the grim prospect of her life being cut short with much pain and suffering, which she kept mostly to herself.”

The team has expanded to consist of nine part-time oncology support specialists and one clinical psychologist. In the 2023/24 financial year, there has been:

- A 58% increase in the number of clients seen in groups.
- Nearly 3000 individual interventions in either groups or individual sessions
- 10 hours per month attending the Yeo ward at RDUH
- Over 130 appointments with our clinical psychologist, Sarah Airdrie

As part of our efforts to collaborate with colleagues and partners across the sector, we have been making a significant contribution to a Macmillan-funded project to scope psycho-oncology provision across the south-west peninsula. Team members have met with colleagues from across the south-west to share best practice, including colleagues from the Fern Centre, The Lodge in Torquay, and the Mustard Tree in Plymouth.



“I have struggled to get a good night’s sleep for years but Paul’s mindfulness techniques have significantly improved my sleep quality”

We restarted our mindfulness courses, offering a five-week course three times over the year. The aim of the course is to support people affected by cancer to learn to become more aware of their emotional and mental responses to their experience, building their sense of resilience.

Information Services

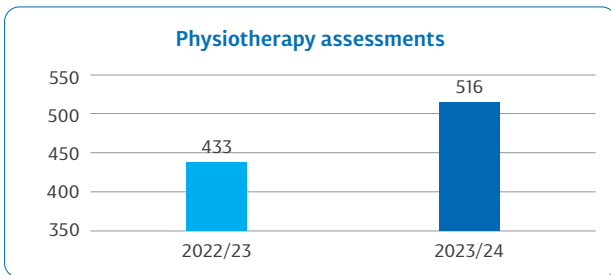
The Information Services team continued to meet a high measure of demand for services via advice, support and appointments at the FORCE centre and by phone, and on the wards at the RDUH.

Over the year, the team continued to develop their links with staff in the acute trust, through a mix of student placements, inductions for new staff members, newsletters that are sent to the Cancer Nurse Specialist (CNS) team and attendance at the regular CNS meetings. The team and colleagues are developing work on the communications and messages that we want to deliver on the noticeboards at the acute trust, in advance of work on a support services communications strategy at some point in the future.

“Myself and a CNS (Cancer Nurse Specialist) did our health and wellbeing clinic on Tuesday to 14 patients and their guests. When we talked about FORCE several patients piped up and said they would like to endorse what we said, and they had been to you and had found the help offered really good and they had felt at ease and welcomed. This speaks volumes to other patients who may be considering coming and isn’t just on our say so. I just wanted to pass that on to you as an encouragement for all you do.”



Physiotherapy assessments and Exercise



“Great facilitators, clearly skilful at physio and group facilitation. I always felt safe enough to focus and benefit from the group.”

Our two physiotherapists offered 516 assessment sessions in 2023/24, an increase of 19% on the year before. The assessment sessions offer the opportunity for personalised advice and support around how to keep active for cancer patients.

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 among 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. Over the year, the team piloted and established a new pilates programme, in addition to the existing yoga class, and continued to offer online exercise classes for those people who found it more convenient to exercise from home.

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

The team has been busy this year, expanding the number of individual sessions offered both at the FORCE centre in Exeter and in our outreach locations by 43%. We have continued to offer group acupuncture sessions to people affected by hot flushes induced by their treatment, and to those who have referrals from the Head and Neck team. The service continues to receive wonderful feedback on the effects of the sessions, supporting both patients and their main carers, as reflected in these comments:

Benefits Advice

FORCE continued to host a benefits service, supporting 366 people over the year who may face significant financial difficulties as a result of their cancer diagnosis.



“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.’”

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:

Our **SUPPORT AND EDUCATION PROGRAMME** is one of the ways in which we aim to support patients managing their individual situation with cancer to develop increased resilience and confidence. 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.



“I feel better prepared for the future.”

This year we have developed further our services for people who are **LIVING WITH NON-CUREABLE CANCER**, including biannual retreat days and a monthly support group space to attend to the sense of isolation and lack of peer support that we regularly hear about.

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.

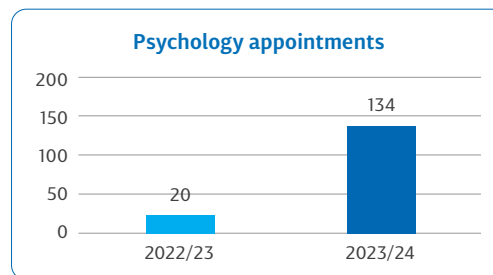
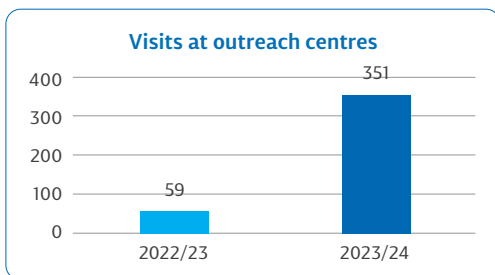
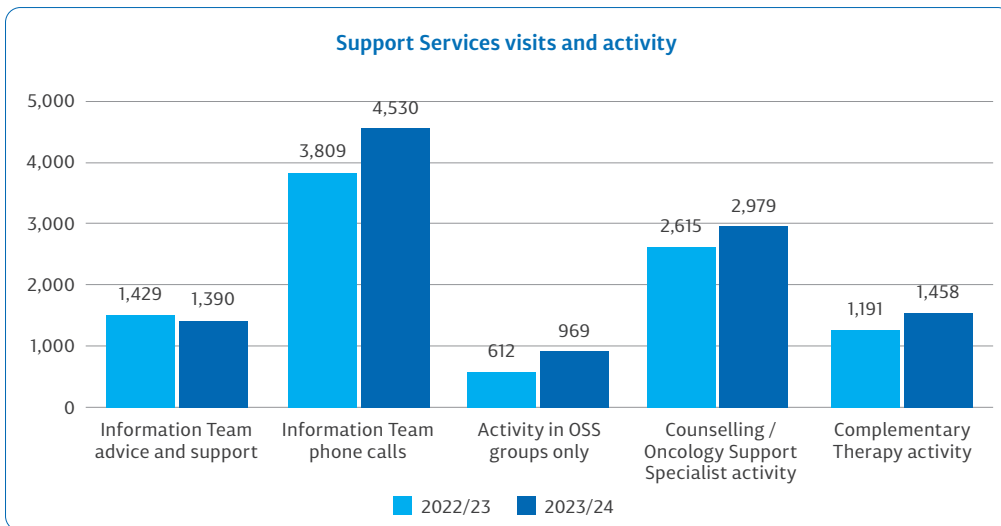
The **GET ACTIVE WITH FORCE** programme offers opportunities for patients to access simple physical activity that can reduce many of the side effects of cancer treatment and the risk of recurrence. Our Breast Recovery Programme group was established in 2022 after the team identified the need for a group 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. We also 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 non-curable cancer, with participants feeding back how important the group has been for their physical, mental and emotional health.

Audit and evaluation of our services

Development of a system to evaluate our services and measure our impact. Finding out about the needs of the people who use our services, and ensuring that we meet them, is one of our top priorities. The team has now adapted a model for getting feedback and measuring the impact of our services in a manner that is not intrusive or clinical for our clients. The aim is for the model to be finalised in Summer 2024 with a view to it being rolled out by the end of 2024. Finding ways to measure and describe the experience and impact of our services, both in terms of statistics and stories, should also help us with future grant applications.

FORCE Objective:

To reach more people needing support and advice



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 that 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 during the year £4.5k was paid to pump-prime a project using Raman Spectroscopy to investigate changes in breast cancer post-chemotherapy. This safe, non-invasive monitoring technique could provide more information and help to reduce the need for surgical intervention. FORCE's initial funding enabled the RDUH/ University of Exeter research team to secure funding from Cancer Research UK to extend this research and work towards improving care for people affected by breast cancer.

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 that promote innovation and improvement in patient care.

As anticipated, we are starting to see an increase in applications for funding of equipment following a quiet period post-pandemic. During 2023/24, £17k was approved for an additional cool cap machine, increasing capacity for initial treatments in the acute hospital for patients who can then take advantage of the machines available for those accessing outreach chemotherapy in Ottery St Mary.

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, funding recommenced during 2023/24 and annual funding of £2k was paid to support the cost of a student's professional training year linked to oncology. The latest beneficiary of the bursary, Lizzy Sears, is looking at pancreatic neuroendocrine tumours and is hoping to do a PhD and follow a career in cancer research.

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.

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**. Our Oncology Support Specialist Team has continued to provide reflective practice sessions to support nurses in the oncology, haematology and palliative care departments over the year. 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.

Our team worked closely with the RDUH Personalised Care Team and with the regional Macmillan team to raise awareness of the issues involved in offering an inclusive environment in cancer services to LGBTQ+ people, delivering education sessions to dozens of people at the 2023 Macmillan Professionals conference.

We collaborated with other cancer centres on projects include the scoping of regional psycho-oncological services. Team members visited a number of cancer centres in the region with the aim of learning about new initiatives, developing peer support and sharing our model of services, including the Fern Centre in North Devon, The Lodge in Torbay, and the Mustard Tree in Plymouth

Our partnership with the Citizens Advice Bureau has continued to flourish. FORCE offers the venue and publicity for their benefits service, with CAB offering their experienced and knowledgeable team who delivered 342 appointments at the FORCE centre in Exeter. The service, funded by Macmillan Cancer Support, expanded to our outreach locations in Okehampton and Ottery St Mary in 2023/24.

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
- Little Princess Trust, Natural Images and Browns
- 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 financial management, income generation, governance and digital transformation to ensure that resources are used in the most effective way.

Financial management

Strong financial management has always been a corner stone of the Charity's operations. The Trustees delegate aspects of financial oversight to the Finance and Income Generation Committee with responsibility for day-to-day control delegated to the CFO. Together, they ensure a robust system of financial controls, careful cost control, reserves management and the presentation of regular financial information to aid Board monitoring and decision making. The Finance Team are working together to improve efficiency through digitalisation of processes and improvements to reporting and these aims are reflected in our future ambitions.

Income Generation

Making sure we have diverse and sustainable income streams has always been the backbone of our strategic vision and the team have made great strides in implementing income generation plans commissioned in 2022/23. The new Head of Income Generation has now completed initial recruitment plans and the new team are really starting to find their feet. Relationships with our supporters remain crucial and the team have continued to develop and nurture existing and new links. We are reviewing how best to support our Friends of FORCE (FOF) groups in the community and looking at ways to develop the groups for the future.

Governance

Good governance lies at the heart of all aspects of the organisation with the Trustees retaining overall responsibility. The Trustee led Governance Committee (GC) co-ordinates the increasingly complex compliance requirements faced by the Charity and reports to the full Board. In addition to legal and regulatory compliance, the GC 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. The staff led Governance Action Party (GAP) was established in 2022, to ensure operational governance responsibilities are well managed across the various departments of the Charity. GAP reports to the Operational Management Team (OMT) which escalates relevant issues to the GC to ensure clarity of duties and avoid unnecessary duplication.

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) and evolution of support groups to adapt to patients' needs.

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 four 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.

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.

Robust systems and investment in IT infrastructure and cyber security, are an important element of sustainability plans. We continue to seek ways in which technology can help to streamline our systems and improve data collection, reporting and analysis. Cyber security is highlighted as one of the key risks faced by the Charity, and proportionate steps to address these risks continue to be a priority.

We know that there is more work to be done to ensure that our systems are fit for purpose and will meet future, increasing demands for data in a secure environment. The increasing volume of information is putting pressure on our existing software. The vast array and complexity of options is quite overwhelming and the need for a digital strategy, and appropriate advice to assist with the transformation is acknowledged as a key topic within our 2024 to 2027 strategic plan.

Our people

Our people are pivotal in all we do here at FORCE. From the people who walk through the door seeking help and support to those who are here to meet them. From our fundraisers and supporters to those who provide governance and financial stewardship.

We continue to invest in our people to retain a motivated and engaged workforce with the skills and capacity to support our strategic ambitions. The wellbeing and ongoing training of our staff and volunteers is key to encouraging people to bring their best to the Charity.

As part of our recent strategic planning process we involved, staff, volunteers and stakeholders through a questionnaire and engagement events. The investment and commitment of all those involved with the Charity creates an open and inclusive culture which has been vital in informing the future direction of FORCE.

Our new Chair of Trustees, Jenny Forrest, is supported by a mix of relatively new Trustees as well as those who have a longer history with the Charity and its ethos. The reinvigorated Operational Management Team has really embedded over the last year and is well placed to take our new strategy forward. Staff numbers have increased again during the year and FORCE now employs 32 members of staff as well as 2 staff employed through the NHS Professionals staff bank and 12 contractors.

FORCE CEO, Meriel Fishwick will be retiring at the end of October 2024. She has spent 34 years with the Charity in a variety of roles and feels the time is now right for a new leader to come in and take the Charity forward. Following an open and robust recruitment process, the Trustees are delighted to announce that Kate Few-Singh has been appointed as our new CEO and will be in post by Autumn 2024.

FORCE Volunteers

Volunteers are a vital and integral part of the FORCE team. Since April 2023 we have welcomed 28 support service volunteers which makes a total of 136 volunteers regularly supporting FORCE across the organisation, 40 FOF group members and more than 150 event volunteers.

Our Role Specific Volunteer programme continues to expand, and it is making a real difference to the different ways we can support patients and carers. Examples of this is our support and education programmes, both in Exeter and outreach locations, but also our recently launched preloved wig service. We have two volunteers who have received specialist training to enable them to take the lead on wig fittings/appointments, as well as overseeing the service with a member of staff.

The chemotherapy nurses continue to be supported by FORCE volunteers at Ottery St Mary Community Hospital where we have a team of 25 volunteers (now 5 days a week) and on Cherrybrook ward at the RD&E. At Okehampton hospital each Wednesday we have a team of 10 volunteers to oversee the FORCE services there, and very recently we have returned to Tiverton hospital on Mondays where we have a team of 8 volunteers. Our volunteers are a huge help and welcome patients as well as providing refreshments to those having treatment.

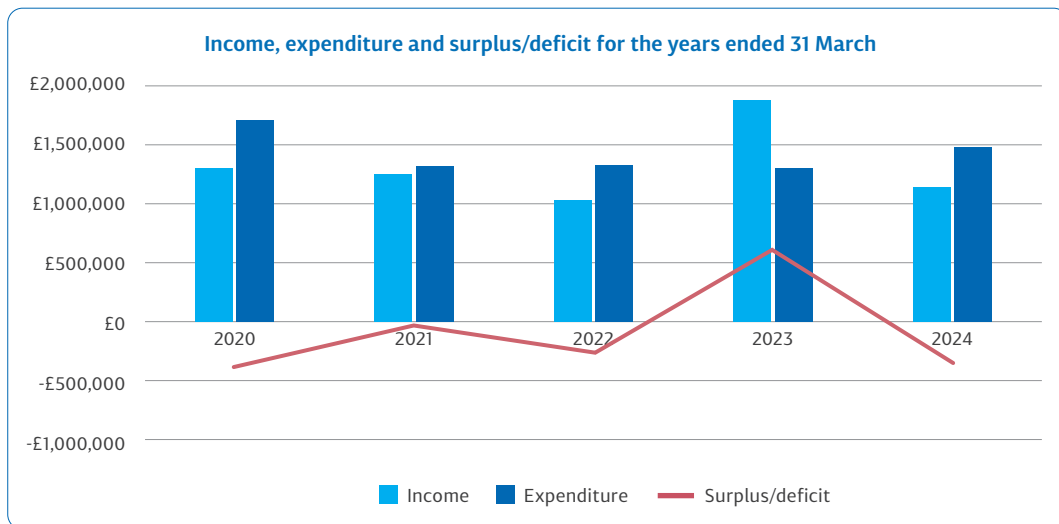
The outside space at the Centre is looking stunning thanks to a fantastic team of gardeners. From time to time, they receive additional help from corporate days where companies release their staff to spend a day working in the FORCE garden. The results are blooming impressive!

Financial review

Review of Transactions and Financial Position

We have continued to operate in an uncertain environment with the impact of the cost-of-living crisis and high inflation affecting both income and expenditure. This is reflected in the chart below, which provides an overview of the income, expenditure and resulting surpluses/ deficits reported over the last 5 years. The chart does not include investment gains / losses.

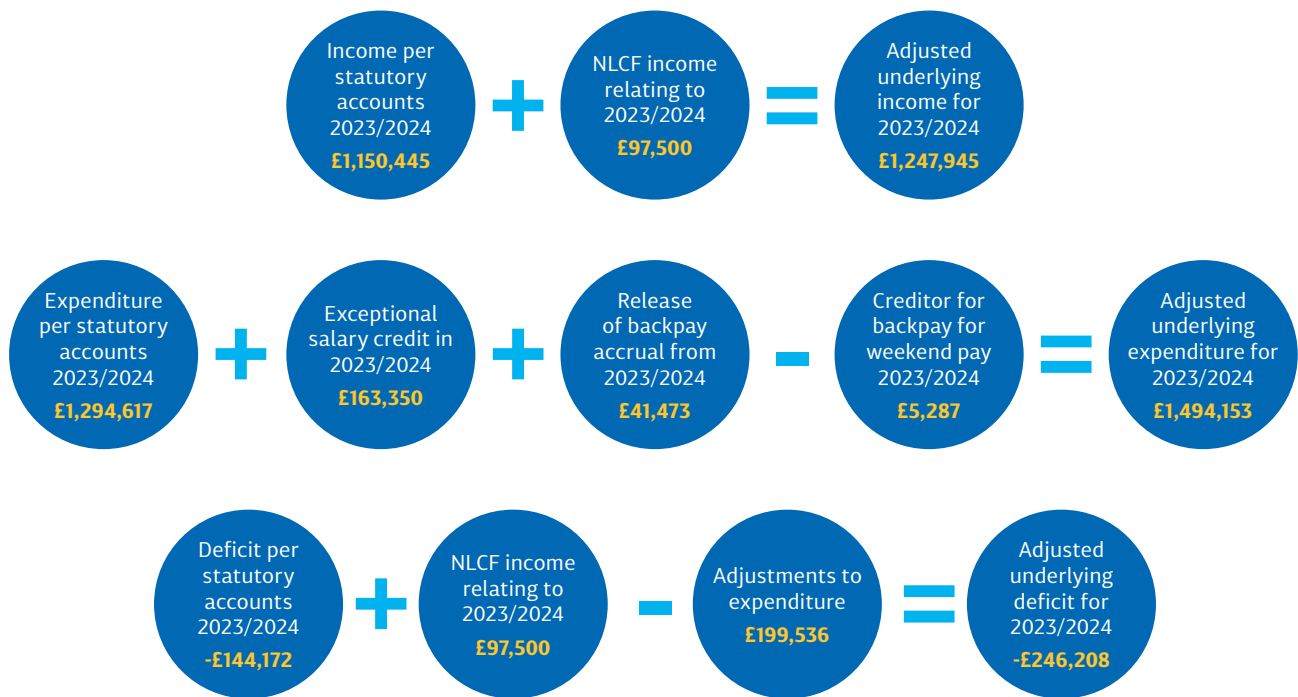
The chart demonstrates the challenges we faced in raising sufficient funds to cover the cost of operating our services from the Centre and three outreach locations, even pre-pandemic.



Key factors affecting this 5-year period can be summarised:

- In all but the year ended 31 March 2023, legacy income fell short of the budget level of £400k and this resulted in the reported deficits. Until this year is taken into account, the 5-year average income remained a fairly steady £400k but this has now fallen to £310k.
- Emergency Covid funding available during the year ended 31 March 2021, together with reduced costs due to restricted activities, resulted in a reduced deficit that year.
- A more significant deficit was reported in the year to 31 March 2022 due to an end to the emergency funding but on-going disruption to traditional income streams.
- A record surplus of just under £600k was recorded in the year ended 31 March 2023. Although almost £300k related to income yet to be received as future grant income/ legacies, the surplus helped to rebuild our reserves position and put us on a strong financial footing to re-establish our services to meet increasing demand in a sustainable way.
- The results for this reporting year to 31 March 2024, show increasing costs due to inflationary pressures and the restart of the second outreach location, and the rebuilding of our staff teams. Income from legacies and grants was somewhat disappointing this year. In fact, during 2023/24 there have been several unusual accounting entries which make it a little difficult to interpret the underlying income and expenditure balances for the year:
 - Grant income from the NLCF was reported in the 2022/23 accounts but relates to a three-year funding period (to 30 September 2025). In line with the requirements of the Charity SORP, the entire £290k income was recognised in 2022/23 while the related expenditure of approximately £100k per annum will be incurred over the remaining period of the grant.

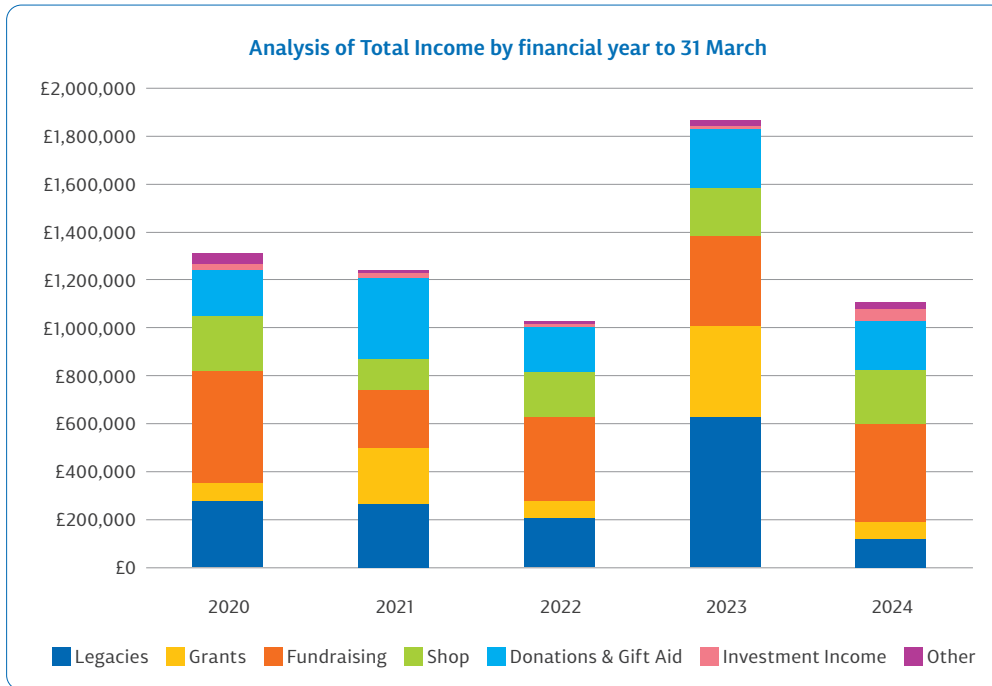
- During the year, an exceptional credit note totalling £163k was raised by the RDUH to cancel invoices due relating to salaries of staff who were furloughed during the pandemic in 2020/21. This exceptional credit distorts the expenditure figures for the year and is of such significance that it is disclosed separately on the face of the Statement of Financial Activities (SOFA).
- There have also been further unusual adjustments to salaries relating to prior years:
 - An accrual of £41k was included in the 2022/23 accounts for a back dated pay award for that year. During 2023/24, it became apparent that this back pay was funded by central government and the accrual was therefore released.
 - A new HealthRoster system has been introduced from 1 April 2024. This highlighted the fact that shop team members routinely working on a Saturday should have received enhanced pay. HR advised that a retrospective payment should be made for the previous two years. A total accrual of £11k has been included in March 2024 for 2022/23 and 2023/24 back pay. Of this accrual, £5.3k relates to 2022/23 but is included in the 2023/24 management accounts. This was adjusted in the May 2024 salaries of staff involved and the accrual released.
- The following diagrams aim to isolate these unusual adjustments and highlight the underlying income, expenditure and deficit for the year:



These diagrams highlight the underlying income, expenditure and deficit for 2023/24. Although income was £161k below budget, this was almost completely mitigated by cost savings for the year and the adjusted notional deficit is in line with budget for the full year.

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. It also demonstrates the recovery of core income from fundraising and the shop during the year ended 31 March 2024. 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. A key focus of our recovery plan has been to develop income generation and to implement plans to exploit opportunities identified as part of a review carried out during 2022. Further progress has been made in implementing these plans whilst allowing time to recruit and develop a new income generation team. 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 last year, total voluntary income (including donations, legacies, grants and Gift Aid) has fallen back from £1,238k to £429k. 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.

Although legacy notifications have improved since the pandemic, income for 2023/24 is below expectations at only £170k following a near record £630k the previous year. There appear to be more complex estates taking longer to administer and this hasn't been helped by a less active property market. The five-year average has now shifted from £400k to only £310k.

Grant income reported for the year was £64k but this excluded £97.5k received from the NLCF but recorded in the 2022/23 accounts, in accordance with the Charity SORP. There is increasing competition for grant funding and the reported surplus last year may also have had an impact on the success of our applications.

Donation income was less than last year with fewer significant one-off gifts, but the accumulation of smaller gifts demonstrates how together, these make a big difference, with income from this source still above budget. We were fortunate to receive a donation of £25k from Omaze as part of a local donation associated with a house lottery. Gift Aid receipts improved and were ahead of budget for the year.

As noted last year, the Trustees were very aware that the significant legacy and grant income recorded in 2022/23, could not be relied upon for the future. Work has continued to rebuild sustainable income streams and the implementation of the income generation plans will continue as we strive to reach a balanced budget by the end of the next strategic planning cycle. As ever, our supporters are crucial to the success of this ambition.

Other trading activities

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

Income from trading activities increased by a further £54k this year but remains around £75k less than pre-pandemic levels. Fundraising activities increased by more than £60k (or around 17%) through huge efforts from the team hosting in house events and supporting community events held by our fantastic Friends of FORCE groups and other individuals/community groups. The world of fundraising is evolving, and we can't thank everyone enough for their time, dedication and imagination to raising funds on our behalf.

Our shop team has worked incredibly hard to collect, sort, display and sell the fabulous, donated goods that we receive. In total they sold an incredible 98,300 transactions, raising almost £217k. Although we continue to identify suitable items to maintain an online presence, we prioritise offering a full range of items for sale to entice customers into our shop and save valuable time in listing and dispatching e-commerce sales. Retail Gift Aid of £13.8k was claimed, representing just under 28% of potentially Gift Aidable sales (2022/23: £10k, 22%). This further improvement in Gift Aid recovery reflects the success of implementing a restricted donation drop off window each day, allowing the team to ensure donations are Gift Aided wherever possible. With cost savings of £7.5k, the shop reported an overall surplus of £28k for the year, which was £14k more than originally budgeted (2022/23; surplus of £26k).

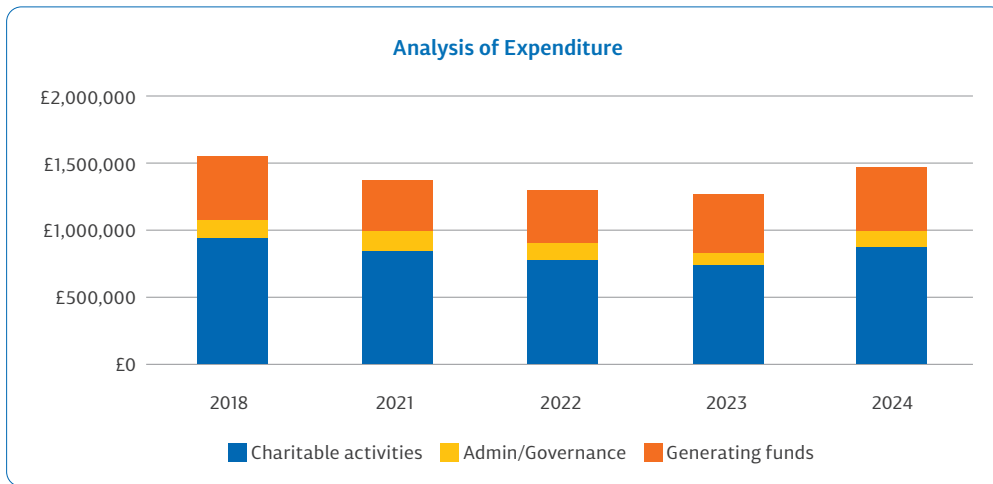
How our funds were spent

Overall costs reduced from a peak of £1,669k in 2019/20 to £1,275k in 2022/23 but have now started to grow due to successful recruitment to rebuild our teams but also a reflection of rising costs. With a full year of costs for newly recruited staff and the re-introduction of outreach services at two of the three FORCE@ locations, total costs for 2023/24 rose to £1,481k. As described above, an exceptional credit totalling £163k was issued by the RDUH, crediting invoices due for salaries relating to the pandemic period when staff would have been furloughed. Because of its significance, this credit is disclosed separately on the face of the Statement of Financial Activities (SOFA), analysed between costs relating to the delivery of charitable activities and raising funds.

Traditionally, an average of 64% of our expenditure is spent directly on charitable activities. During 2022/23, this fell to only 57.4% due to the phased return to FORCE@ locations only starting in the final quarter of that year, and no requests for funding of innovation. With a return to outreach and innovation funding, spending on charitable activities was just over 68% for 2022/23. This includes spending on essential costs of governance and administration of the charity, which represents around 9% (2022/23: 9%) of total expenditure. The cost of generating income was 32% (2022/23: 33%) but this includes work to raise all income as described in more detail in note 8 to the accounts.

The investment portfolio was re-opened during 2023/24 and unrealised gains of £23k were reported to reflect the uplift in the market value during this period

Details of specific charitable activities are described in the **DELIVERING OUR AIMS** section above.



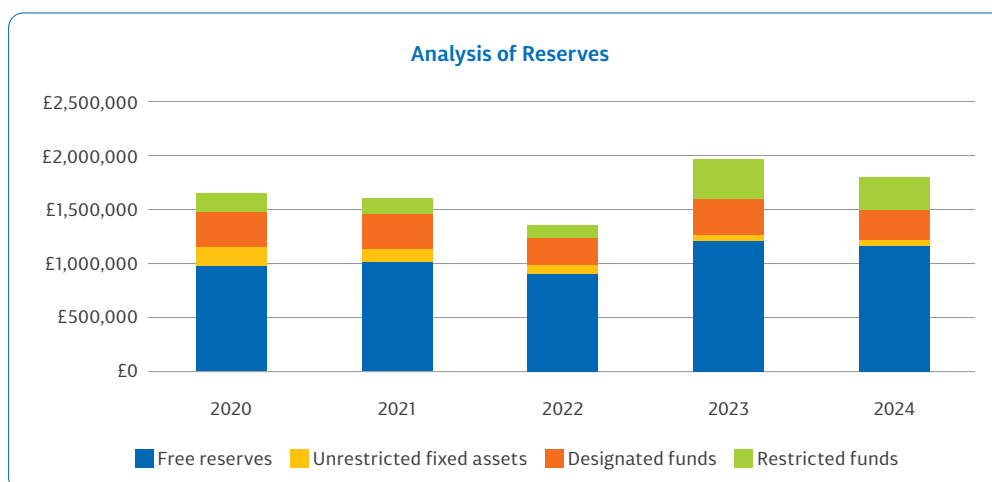
Overall, the financial statements report a deficit of £144k or £307k excluding the exceptional salary credit (2022/23: surplus of £593k).

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 cumulative impact of 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 2024, the Trustees have undertaken a thorough review of risk (see below) but have assessed that a target range of free reserves of between £1.3m and £1.5m remains appropriate.

Actual reserves



With the reported deficit of £144k, the Charity’s total reserves at 31 March 2024 have reduced to £1,805k (2023: £1,949k) (see Note 21 to the financial statements). Unrestricted funds were £1,504k compared with £1,540k at the end of last year. This includes designated funds of £217k (2023: £235k) (see Note 22), leaving total unrestricted reserves of £1,287k (2023: £1,305k).

As of 31 March 2024, our free reserves (unrestricted funds excluding tangible fixed assets) have decreased from £1,204k to £1,199k, which remains approximately £100k below the revised minimum target range. Free reserves do include fixed asset investments as they can be liquidated at short notice, should additional cash flow be required. The surplus reported in 2022/23 gave 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, but forecasts indicate that it is unrealistic to expect to break even before the end of the current strategic planning cycle (2026/27). Reserves can support a period of deficit, but the situation will be actively monitored and everything possible done to secure additional funding to support the development of services to meet growing demand. 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

During 2023/24, the Trustees approved a reinvestment of £300k into our investment portfolio following the uplift in legacy income, improving liquidity position and to mitigate the impact of inflationary pressures on reserves. The original portfolio, first opened in 2014, had been liquidated in 2022 due to uncertainties created due to the pandemic and cost-of-living crisis.

RBC Brewin Dolphin, were reappointed as our Investment Managers during 2023/24 and the portfolio generated dividend income of £2.2k and interest of £0.9k during the period from October 2023 when the account was opened. The value of the portfolio increased during the period with net gains of £23k reported (see Note 17 to the accounts). The net portfolio returns for the period were +4.52%.

The majority of our reserves continue to be held in cash deposits. During 2023/24, the Trustees approved the opening of a pooled deposit account to facilitate more effective spreading of other cash balances and £300k was placed on the Insignis platform. This arrangement is working well and has significantly reduced administration time while helping us to take advantage of increased interest rates. In order to minimise the risk to capital, the Trustees aim to take advantage of the Financial Services Compensation Scheme and spread any potential risk as far as is practicable to reduce exposure to counterparty risk.

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 Charity takes risk management very seriously and has a structure in place to identify, assess and manage actual or potential threats. Although the Trustees take ultimate responsibility for risk management, they have delegated certain tasks to the Governance Committee, OMT and the Governance Action Party (GAP). Risk is kept under constant review but if a particular risk is identified as part of our incident reporting procedures, it is highlighted to the Governance Action Party (GAP)/ OMT/ Governance Committee/ Trustees at the next scheduled meeting unless more urgent action is required. We continue to operate in an uncertain environment and the challenges encountered during the pandemic emphasised the importance of being able to adapt to change in a nimble way to address unexpected risks and uncertainties. The GAP have made great strides in reviewing and improving our risk management processes at an operational level and we now have a robust business continuity plan and are consolidating our incident reporting procedures.

The following table highlights 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
Succession planning and CEO recruitment	The retirement of long-standing CEO creates a specific risk to ensure key aspects of culture and reputation are maintained.	The recruitment of a new CEO has been co-ordinated by a group of experienced Trustees with involvement of OMT, staff and other stakeholders. An external recruitment consultant was appointed to ensure a robust recruitment process and help to appoint the right person to lead the charity into the next chapter. A comprehensive induction programme is planned to ensure that the new CEO is well supported as they establish themselves in this vital role.
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.
System improvements and digitalisation	The strategic planning process identified a common theme of the need for improved data and reporting. Our database and other systems require review/ development to provide timely and accurate information to aid decision making. Staff do not have all the necessary skills/ capacity to undertake such a comprehensive review.	The Trustees have recognised the importance of specialist advice and assistance to help to develop and implement a digital strategy. They are currently seeing a new Trustee/Special Advisor to champion digital improvements and cyber security. Digitalisation will require resources and it is hoped that specific funding can be sourced once costs have been assessed.

Potential risk	Potential impact	Steps to mitigate risk
<p>Cost-of-living crisis</p>	<p>Reduction of disposable income leading to reduction in giving.</p> <p>Increased costs.</p>	<p>Implementation of a 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.</p> <p>Implementation of fundraising plan to improve data analysis/marketing to maintain and build on strong supporter relationships.</p> <p>Costs will be monitored and managed by the Finance and Income Generation Committee to be in line with any significant changes in income generation.</p>
<p>Coping with increasing demand for our services</p>	<p>Increased demand, particularly at a time of staffing pressures, has the potential to impact quality of service.</p>	<p>A new Strategic Plan has been drawn up for 2024 to 2027 and service development is meticulously planned within accompanying operational plans. The Role Specific Volunteer Programme/ digitalisation of appointment system are working well, and we continue to review ways 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 but further funding needs to be sourced to cover costs beyond September 2025.</p>

Future plans

During the next year we look forward to welcoming a new CEO and working towards our new strategic ambitions. These are some of the areas we will be focusing on:

- Increasing income with the aim of moving towards a balanced budget.
- Ensuring a good uptake of our outreach services in all three locations.
- Building relationships with partners in local communities to understand any barriers and explore how we can overcome them.
- Building support for people who are currently poorly served, such as families and those bereaved by cancer.
- Finding sustainable ways to meet the increasing demands on the service.
- Reaching more people with our support and education groups and retreat days.
- Bringing together people with common experiences and encouraging peer support.
- Being a recognised hub to assess the individual needs of cancer patients and signpost to other services when appropriate.
- Recruiting more volunteers to help us welcome clients and deliver services.
- Reviewing systems and processes to find more efficient ways to support finance and income generation.
- Researching better ways to report on the impact of our services.

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 is aware of its 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. An explanation of 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. Although the pandemic and other uncertainties affecting the environment in which the charity operates have delayed this process our programme of recruitment is well underway. Following the appointment of three new Trustees during the first months of 2023, another long-standing Trustee stood down in May 2024 and a new Trustee was recruited. Only three of the original trustees appointed when the charity was incorporated in 2011 remain in post. Two have been reappointed on an annual basis as recruitment plans progress. As noted last year, a specific exception to the policy of a maximum 10-year term was approved in respect of Dr Jenny Forrest who was reappointed for a further 5-year term in 2023 as part of a considered succession plan and she stepped into the role of Chair of Trustees in November 2023.

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)

The Governance Committee was established in early 2019 to provide specialist time to focus on development of strategic plans and deal with the increasingly complex regulatory environment. 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. The OMT consists of the CEO, CFO, Support Services Manager, Head of Income Generation and Volunteer Manager. The OMT generally meet monthly for at least 10 months each year.

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 2023/24 pay award was not announced until June 2023 and represented a 5% pay-rise for the majority of staff (10.4% for those on the lowest pay bands). A further, non-consolidated pay award for 2022/23 consisting of two lump sum elements was announced as part of the 2023/24 pay deal and was paid in June 2023. These sums were accrued in the 2022/23 accounts but were centrally funded and therefore the accrual was released during 2023/24 (as described above as one of the unusual accounting transaction this year).

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 2023/24 the new Head of Income Generation continued to recruit and develop new members of the team. The Events Fundraiser has flourished in her new role since her appointment at the beginning of the financial year. The Community Fundraiser has been developing relationships with our FOF groups and other community supporters. A new Fundraising Administrator was appointed during the year but found that the role was not for her. Since the year end, a new Fundraising Operations Officer has been successfully recruited to provide support for the team. We have also sought assistance from a specialist grant and trust consultant.

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 raise awareness with the support of 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, together with all members of the team hold 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 Fundraiser, who meets regularly with each committee and monitors their activities to ensure that they comply with best practice. A handbook is being developed setting out guidance and best practice to support these groups.

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 2024. 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 under-going 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 Mr Felix Medland Mr Morley Sage
Trustees:	Dr Anne Hong – Chair (until 17/11/2023) Dr Jenny Forrest – Chair (from 17/11/2023) Mrs Glynis Atherton – Vice-Chair (from 17/11/2023) Mr Frank Cook Mrs Amy Hancock – (appointed 21/5/2024) Dr Sally Kidner Mrs Louise Mayor Dr Rosie Mew Mr John Renninson Mr Jeremy Roberts – (resigned 21/5/2024) Mrs Sally Tapp Mr Marcus Worthington
Chief Executive Officer:	Mrs Meriel Fishwick
Finance & Income Generation Committee:	Mr Marcus Worthington – Chair Dr Anne Hong Dr Jenny Forrest Mrs Meriel Fishwick – Chief Executive Officer Mrs Julia Pitts – Chief Finance Officer Mr Oliver Watts – Head of Income Generation

Governance Committee: Mr Jeremy Roberts – Chair (resigned 21/5/2024)
Mrs Glynis Atherton – Chair (from 21/5/2024)
Mr Frank Cook (appointed 14/8/2023)
Dr Anne Hong
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
Mr Alex Moseley – Support Services Manager
Mrs Heather Taylor – Volunteer Services Manager
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 12 August 2024

Signed on behalf of the Trustees



Dr Jennifer Forrest
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 2024 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 2024 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 31, 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:

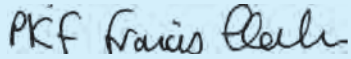
- Confirmed on a sample basis that expenditure was properly authorised and made in accordance with the terms of the relevant fund;
- Used data analytics to test journal entries throughout the year, for appropriateness;
- Reviewed estimates and judgements made in the accounts for any indication of bias 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. 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: 13 August 2024

Statement of financial activities

(Including the Income and Expenditure Account)

Year ended 31 March 2024

	Note	Unrestricted funds £	Designated funds £	Restricted funds £	Total 2024 £	Total 2023 £
Income						
Donations and legacies	3					
Legacies		170,982	-	-	170,982	629,535
Grants		32,300	-	31,598	63,898	381,216
Donations		192,091	-	2,290	194,381	227,138
Other trading activities	4	613,805	-	36,759	650,564	596,641
Charitable activities	5	20,041	-	-	20,041	15,272
Investment income	6	47,149	-	-	47,149	14,856
Other income	7	3,430	-	-	3,430	3,251
Total income		1,079,798	-	70,647	1,150,445	1,867,909
Expenditure						
Expenditure on raising funds	8	451,316	18,036	1,459	470,811	422,699
Exceptional salary credit re raising funds	14a	(77,258)	-	-	(77,258)	-
Expenditure on charitable activities	9	762,340	72,559	175,399	1,010,298	852,008
Exceptional salary credit re charitable activities	14a	(86,092)	-	-	(86,092)	-
Total resources expended		1,050,306	90,595	176,858	1,317,759	1,274,707
Net gains/(losses) on investments	17	23,142	-	-	23,142	-
Net income/(expenditure)		52,634	(90,595)	(106,211)	(144,172)	593,202
Transfers between funds 23/24		(70,600)	72,339	(1,739)	-	-
Net movement in funds		(17,966)	(18,256)	(107,950)	(144,172)	593,202
Funds at 31 March 2023		1,304,990	234,940	409,291	1,949,221	1,356,019
Funds at 31 March 2024		1,287,024	216,684	301,341	1,805,049	1,949,221

Balance sheet

Year ended 31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	16	121,872	145,415
Investments	17	325,523	-
		447,395	145,415
Current assets			
Stocks		5,160	5,865
Debtors	18	192,944	313,363
Investments		270,000	270,000
Cash at bank and in hand		1,173,972	1,468,963
Total current assets		1,642,076	2,058,191
Liabilities			
Creditors falling due within one year	19	(284,422)	(254,385)
Net current assets		1,357,654	1,803,806
Net Assets		1,805,049	1,949,221
The funds of the charity			
Unrestricted funds			
General funds - free reserves		1,198,535	1,204,661
General funds - fixed asset reserve		88,489	100,329
		1,287,024	1,304,990
Designated funds	22	216,684	234,940
		1,503,708	1,539,930
Restricted funds	23	301,341	409,291
Total charity funds	21	1,805,049	1,949,221

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 12 August 2024 and signed on its behalf by



Dr Jennifer Forrest

Statement of cash flows

Year ended 31 March 2024

	Note	2024 £	2023 £
Cash provided by/(used in) operating activities	27	(25,336)	425,509
Cash flows from investing activities			
Dividends, interest and rents from investment		47,149	14,856
Purchase of property plant and equipment		(14,423)	(10,624)
Proceeds from sale of investments		12,856	-
Purchase of investments		(303,524)	-
Cash used in investing activities		(257,942)	4,232
Changes in cash and cash equivalents in the reporting period		(283,278)	429,741
Cash and cash equivalents at the beginning of the reporting period		1,738,963	1,309,222
Cash and cash equivalents at the end of the reporting period	28	1,455,685	1,738,963

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 2023/24 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 2024/25 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 £11,598 (2023: £14,005), of which the amount directly attributable to non-business activities relating to patient support costs amounted to £481 (2023: £310).

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 136 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 at times some volunteers decide to retire, it's worth noting that this is nearly always down to personal circumstances, and they are sad to be leaving. We are very much looking to the future and notice that patients and visitor numbers who are accessing FORCE continue to increase 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.

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 one legacy. Due to lack of information regarding amounts receivable and the fact that no decision had been taken by the Executors before the year-end to make a distribution, management and the trustees have concluded that there is sufficient uncertainty over receipt to make recognition of the potential amounts inappropriate. Accordingly, this legacy has been disclosed as a contingent asset as shown in note 30.

3. Donations and Legacies

	2024	2023
	£	£
Legacies	170,982	629,535
Grants	63,898	381,216
Donations:		
General donations	115,755	158,090
In memoriam	36,263	33,885
Gift Aid	42,363	35,163
	429,261	1,237,889

Included in the total of £429,261 (2023: £1,237,889) is restricted income of £33,888 (2023: £383,261) and designated income of £nil (2023: £nil). All other income is unrestricted.

Legacy income includes £7,000 (2023: £50,000) which has yet to be received but meets the criteria to be recognised in the current year.

4. Other Trading Activities

	2024	2023
	£	£
Collecting boxes	13,912	13,807
Fundraising Activities	413,740	377,196
Sales of goods and services	6,181	4,972
Shop sales	216,731	200,666
	650,564	596,641

Included in the total of £650,564 (2023: £596,641) is restricted income of £36,759 (2023: £26,500) and designated income of £nil (2023: £nil). All other income is unrestricted.

5. Charitable activities

	2024	2023
	£	£
Oncology coffee bar	6,635	5,228
Sale of support services stock	3,022	3,120
Other charitable activities	10,384	6,924
	20,041	15,272

All income is unrestricted.

6. Investment Income

	2024 £	2023 £
Interest received	37,284	7,566
Flat rent	7,680	7,290
Dividend income	2,185	-
	<u>47,149</u>	<u>14,856</u>

All income is unrestricted.

7. Other Income

	2024 £	2023 £
Sundry	3,430	3,251
	<u>3,430</u>	<u>3,251</u>

All income is unrestricted.

8. Expenditure on raising funds

	2024 £	2023 £
Shop expenditure	188,907	174,708
Income Generation	273,960	241,233
Goods for resale	5,223	4,817
Investment management costs	2,721	1,941
	<u>470,811</u>	<u>422,699</u>

Included in the total of £470,811 (2023: £422,699) is expenditure on restricted funds of £1,459 (2023: £916) and expenditure on designated funds of £18,036 (2023: £11,386). All other expenditure is unrestricted.

Costs of Income Generation include expenditure associated with generating:

- Income from in house fundraising events – direct costs of organising, delivering and hosting events delivered by FORCE staff/ volunteers.
- Income raised by Friends of FORCE groups – costs of supporting our groups to raise funds on behalf of FORCE in local communities.
- Income raised by individuals, community groups and corporate fundraisers – costs helping supporters to participate in external events or take part in their own fundraising activities. The cost of administering income received (through all sources, including on-line platforms) is included within admin costs.
- Voluntary income – costs of seeking and developing relationships with supporters to raise income through donations, in memorium and gifts in wills. The cost of administering legacies which have been notified is currently included within admin costs.

- Grant income – the cost of researching, preparing and submitting grant applications. The cost of administering and monitoring grants received is currently included within admin costs.
- Gift aid – promotion of gift aid to donors. The cost of administering gift aid records and claims falls within administration costs.
- Other direct costs associated with income generating activities – eg training, subscriptions, vehicle & travel, communications etc.
- Allocated overheads apportioned to the Income Generation Team including IT, publicity (including social media), printing & stationery, risk management, irrecoverable VAT, information governance etc.

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	2024 £	2023 £
Patient support costs		734,184	694,763
Outreach costs		99,230	22,787
Innovation grants payable	10	19,000	-
Research and expenditure grants	11	4,465	-
Support services stock sold		2,748	3,192
Extension depreciation		150	1,378
Oncology coffee bar		9,948	10,171
Administrative support costs	12	118,018	103,923
Governance costs	13	22,555	15,794
		1,010,298	852,008

Included in the total of £1,010,298 (2023: £852,008) is expenditure on restricted funds of £175,399 (2023: £115,031) and expenditure on designated funds of £72,559 (2023: £18,626). 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 2024 £	Total 2023 £
Donated equipment	-	-	17,000	17,000	-
Education	-	2,000	-	2,000	-
Other innovative projects	-	-	-	-	-
	-	2,000	17,000	19,000	-

11. Research expenditure and grants

	2024 £	2023 £
Research grant	4,465	-
	<u>4,465</u>	<u>-</u>

Included in the total of £4,465 (2023: £nil) is expenditure on restricted funds of £nil (2023: £nil) and expenditure of £4,465 (2023: £nil) on designated funds. All other expenditure is unrestricted.

12. Administrative support costs

	Total 2024 £	Total 2023 £
Seconded staff costs	100,075	86,557
Travel and motor	200	87
Printing, postage and stationery	2,455	1,976
Computer and website costs	6,321	5,533
Insurance	154	132
Bank charges and interest	1,871	1,542
Training and conferences	886	345
Depreciation	1,962	2,296
Irrecoverable VAT	1,864	2,143
Loss on disposal of fixed assets	21	22
Sundry	2,209	3,290
	<u>118,018</u>	<u>103,923</u>

Staff costs represents recharges made by RDUH NHS Trust for staff employed by them and work at the Charity. Included in the total of £118,018 (2023: £103,923) is expenditure on restricted funds of £17 (2023: £758). All other expenditure is unrestricted.

13. Governance costs

	2024 £	2023 £
Audit and accountancy	7,295	5,298
Trustees' indemnity insurance	719	750
Seconded staff costs	14,186	9,694
Legal costs	-	-
Sundries	355	52
	<u>22,555</u>	<u>15,794</u>

All expenditure is unrestricted.

14. Staff costs

	2024	2023
	£	£
Salaries and wages	854,953	729,228
Social security costs	82,770	63,432
Pension contributions	119,413	91,180
	1,057,136	883,840
Less exceptional salary credit:		
Salaries and wages	(128,998)	-
Social security costs	(11,104)	-
Pension contributions	(23,248)	-
	(163,350)	-
	893,786	883,840
	No.	No.
Average number of staff	33	27
Average number of FTE staff	22	18

There were two members staff working at FORCE in receipt of emoluments (gross salary plus employer's social security contributions) exceeding £60,000 (2023: two).

	2024	2023
	No.	No.
£60,000 - £69,999	1	1
£70,000 - £79,999	1	1

As noted in the Trustees' report, all staff working at FORCE are employed, and costs are recharged, by the Royal Devon University Healthcare Trust (RDUH). Staff are paid in accordance with the NHS Agenda for Change pay scales. The 2023/24 pay award was not announced until July 2023 but included a 5% pay rise for most bands and reflecting a continued rationalisation of the incremental rises offered within various pay bands. A retrospective non-consolidated pay award for 2022/23 was announced as part of the 2023/24 pay deal and was accrued in the 2022/23 accounts. However, the back-dated award was funded by Central Government and was not recharged to FORCE, so the accrual was released in 2023/24.

The Charity Trustees were not paid and did not receive any other benefits from employment with the Charity (2023: £nil) neither were they reimbursed expenses during the year (2023: £nil). No Charity Trustee received payment for professional or other services supplied to the Charity (2023: £nil).

The key management personnel of the Charity are the members of the Operational Management Team (OMT). Total employee benefits paid to OMT, including employer's NIC and pension contributions totalled £189,521 (2023: £313,278). The 2022/23 year included a proportion of salaries relating to staff who were temporarily co-opted to OMT as the new team were recruited and therefore higher than usual costs were reported for that period.

14a. Exceptional salary credit

During the year, an exceptional credit note totalling £163,350 was raised by the RDUH to cancel invoices due relating to salaries of staff who were furloughed during the Covid pandemic in 2020/21. Of the total credit received, £77,258 related to staff involved in raising funds and £86,092 to those providing charitable activities.

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 £
Cost						
At 1 April 2023	127,238	111,892	435,388	51,116	213,035	938,669
Additions	-	-	8,755	-	5,668	14,423
Disposals	-	-	-	-	(2,382)	(2,382)
At 31 March 2024	127,238	111,892	444,143	51,116	216,321	950,710
Depreciation						
At 1 April 2023	55,317	90,216	417,991	45,347	184,383	793,254
Charge for year	3,004	10,839	6,016	3,644	14,257	37,760
Disposals	-	-	-	-	(2,176)	(2,176)
At 31 March 2024	58,321	101,055	424,007	48,991	196,464	828,838
Net book values						
At 31 March 2024	68,917	10,837	20,136	2,125	19,857	121,872
At 31 March 2023	71,921	21,676	17,397	5,769	28,652	145,415

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

	2024 £	2023 £
Market value at 1 April	-	-
Additions	303,524	-
Disposals	(12,856)	-
Gain/(loss) on investments	23,142	-
Movement in cash holdings	11,713	-
Market value at 31 March	325,523	-
Historical cost at 31 March	-	-

Linked investments:	2024 £	2023 £
UK Bonds	38,642	-
Overseas Bonds	45,480	-
UK Equities	45,877	-
Overseas Equities	128,600	-
Other	55,211	-
Cash	11,713	-
Market value at 31 March	325,523	-

18. Debtors

	2024 £	2023 £
Other debtors	173,861	297,674
VAT refund	2,626	2,526
Prepayments	16,457	13,163
	192,944	313,363

19. Creditors

	2024 £	2023 £
Trade creditors	104,338	177,774
Other creditors	154,205	49,422
Accruals	25,879	27,189
	284,422	254,385

20. Other Financial Commitments

At 31 March 2024 the Charity had annual commitments under non-cancellable operating leases as set out below:

	2024		2023	
	Plant & machinery £	Land & buildings £	Plant & machinery £	Land & buildings £
Operating leases which expire:				
In less than 1 year	6,394	17,025	10,607	17,025
Within 2 to 5 years	-	17,100	6,801	34,100
In more than 5 years	-	81	-	106
	6,394	34,206	17,408	51,231

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. The Charity has an option to extend this lease on the same terms for a further 25 years from 2032.

£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 2023	1,304,990	234,940	409,291	1,949,221
Surplus / (deficit) for the year after transfers	(17,966)	(18,256)	(107,950)	(144,172)
At 31 March 2024	1,287,024	216,684	301,341	1,805,049

22. Designated funds

	At 01.04.23 £	Incoming £	Expenditure £	Transfers £	Balance 31.03.24 £
Patient Support	-	-	-	-	-
FORCE@locations	-	-	(66,094)	66,094	-
Innovation	140,246	-	(6,465)	-	133,781
Shop Renovations / Dilapidations	94,694	-	(18,036)	-	76,658
Centre Fixed Assets				6,245	6,245
	234,940	-	(90,595)	72,339	216,684

2023 Designated funds Comparative

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

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 originally 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 costs transferred from general funds this year relate to additional staffing and overhead costs which are not covered by the NLCF grant. 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 have been re-established, with Ottery St Mary operational since December 2022, Okehampton since September 2023 and Tiverton re-opening in May 2024.

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.

During 2023/24 the annual Bursary for a University of Exeter medical student with an interest in oncology, established as a lasting legacy to the late Dr Chris Rowland, was re-started. The annual commitment is £2k. A further £4.5k was paid to fund a research project: Investigating the changes in breast cancer post neoadjuvant chemotherapy with Raman Spectroscopy

22. Designated funds (continued)

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 was increased to £50k in 2022/23, to reflect a back log in repairs, and to meet the cost of reparations that may be required when the lease comes to an end. During 2023, £7k was spent on external repairs and decoration.

Centre Fixed Assets

During the year, a transfer of £6,245 was made from unrestricted funds to represent the retrospective wishes of a donor to spend their gift on improvements to the FORCE garden.

23. Restricted funds

	At 01.04.23 £	Incoming £	Expenditure £	Transfers £	Balance 31.03.24 £
Extension to Centre	226	-	(150)	-	76
Patient Support	72,011	55,531	(66,965)	-	60,577
National Lottery	257,898	-	(90,271)	-	167,627
Innovation	77,921	7,826	(18,376)	-	67,371
Centre Fixed Assets	1,235	7,290	(1,096)	(1,739)	5,690
	409,291	70,647	(176,858)	(1,739)	301,341

2022 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
	121,093	409,761	(115,947)	(5,616)	409,291

Extension to Centre

This restricted fund represents the net book value of the extension to the support Centre which was completed in October 2012.

Patient Support

This fund represents amounts received for various patient support services. During the year, grant income totalling £26k was received and included complementary therapies and acupuncture (£14.4k), clinical psychologist to assist those with more complex needs (£8k), yoga and pilates (£3k), and various equipment to improve services for patients (£1.2k). Other fundraising income totalling £29k was raised towards strengthening our information services team (£26k) and contributing to the cost of running non-curable cancer retreat days (£3k).

National Lottery Community Fund

During 2022/23 an application for funding a three-year programme to plan and expand our role specific volunteer (RSV) programme and to re-establish FORCE@ services in the community was successful. This funding represented a total of £290k over three years from October 2023 to September 2026. The grant is being received in 6-monthly instalments, with a balance of £142,500 due to be received. During 2023/24 £97.5k was received and £90k spent leaving a remaining fund of £168k to be used over the last 18 months of the project period.

During the year, the two projects being funded have seen huge progress. Outreach services have been fully functional in Ottery St Mary throughout the year, Okehampton was restarted in September 2023 and planning for Tiverton has paved the way for the third location to reopen in May 2024. The RSV programme has gone from strength to strength with volunteers recruited to assist with delivery of our Support and Education programme. The Trustees report describes the particular success of the retreat days piloted for those living with non-curable cancer which are now set to become a regular offering.

FORCE@ Locations

Previous restricted funds for our outreach services had been utilised pre 2022/23. There are currently no restricted funds relating to outreach services other than the NLCF which is disclosed separately.

Innovation

Funding of £17k was approved during 2023/24 for an additional cool cap machine, increasing capacity for initial treatments in the acute hospital for patients who can then take advantage of the machines available for those accessing outreach chemotherapy in Ottery St Mary.

Net income of £6.5k has been raised to 31 March from events connected to the Lord Mayor's Charity. These funds are being raised to contribute to the refurbishment of the Oncology Department's Outpatient area and will be distributed at the end of the Lord Mayor's Charity of the year period.

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 a grant of £5k was received towards the cost of refurbishing Support Services office space. Plans are underway but the grant has not yet been spent. A further £2.3k was received to fund a defibrillator for the Centre and associated first aid training. The machine has been purchased and some training delivered, with a balance of £0.5k remaining. Spending during the year included £0.9k on improvements to the counselling rooms and library.

24. Analysis of net assets between funds

	Unrestricted funds £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	88,489	33,306	77	121,872
Fixed asset investments	325,523	-	-	325,523
Cash at bank and in hand	1,084,830	183,378	175,764	1,443,972
Other net current assets	(211,818)	-	125,500	(86,318)
	1,287,024	216,684	301,341	1,805,049

2023 net assets between funds Comparative

	Unrestricted funds £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	100,330	44,692	393	145,415
Fixed asset investments	-	-	-	-
Cash at bank and in hand	1,379,817	190,248	168,898	1,738,963
Other net current assets	(175,157)	-	240,000	64,483
	1,304,990	234,940	409,291	1,949,221

25. Related Party Transactions

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

26. Financial instruments

	2024 £	2023 £
Financial assets measured at fair value through income and expenditure	-	-

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

	2024 £	2023 £
Net income/(expenditure) for the reporting period	(144,172)	593,202
Adjustments for:		
Depreciation charge	37,760	44,988
(Gains)/losses on investments	(23,142)	-
Loss on disposal of fixed assets	206	220
Dividends, interest and rents from investment	(47,149)	(14,856)
Decrease/ (Increase) in stock	705	151
Decrease/ (Increase) in debtors	120,419	(174,862)
(Decrease)/ Increase in creditors	30,037	(23,334)
Net cash provided by/ (used in) operating activities	(25,336)	425,509

28. Analysis of cash and cash equivalents

	2024 £	2023 £
Cash in hand	1,173,972	1,468,963
Fixed asset investments	11,713	-
Current asset investments	270,000	270,000
Total Cash and Cash equivalents	1,455,685	1,738,963

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 the length of time since the submissions was made to HMRC. It is now 3 years since the submission was made and, in the absence of any response, we are not in a position to quantify any potential liability and consider where responsibility lies.

30. Contingent assets

One of the potential legacies notified prior to the previous year end remains outstanding. This could represent income in the region of £110,000. Although the statutory notice period has expired, the potential value of the legacy remains uncertain as Estate Accounts have still not been drafted and, at the year-end no decision was made by the Executor to make a distribution. Due to this uncertainty, this legacy will be accounted for at the date at which any distribution is made.



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Centre
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