

Force Cancer Charity
(a company limited by guarantee)

Registered charity number 1140676

Trustees' Report and Financial Statements

Year ended 31 March 2019

Company registered number 07529991

Force Cancer Charity

Annual Report and Financial Statements

Year Ended 31 March 2019

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Force Cancer Charity

Trustees' Report

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MARTIN COOPER – A LIFE WELL LIVED

It is with heavy hearts that we pay tribute to the memory of our patron Martin Cooper who died suddenly in November 2018.

Martin became the patron of FORCE in 2014 and brought an unparalleled depth of experience and expertise in cancer care to the role.

He was a gifted surgeon with a technical ability described by shrewd observers as among the best they had ever seen.

In his own words, Martin had “good hands.” In typically straightforward fashion, it was a skill he attributed in some degree to having the right genes – his grandfather had been a master carpenter.

His resolve to use that gift for a career in surgery emerged at the age of 14 after he had his appendix removed and he never wavered.

His potential wasn't recognised by staff at his grammar school in Berkshire though. At 17, Martin declared his dream to be a surgeon but his biology teacher told him he wasn't good enough and the deputy head said his Latin wasn't up to scratch!

How wrong they were.

Nearly five decades later, Martin retired as Medical Director of the Royal Devon and Exeter NHS Foundation Trust after a remarkable career in healthcare.

His two professional passions were surgery and the NHS. He achieved excellence in the first and a reputation for unyielding defence of the second.

He qualified from the Royal Free Hospital Medical School and came to the RD&E as a consultant general surgeon in 1988 after working in London, Bristol, Plymouth and Chicago.

There were significant gaps in cancer diagnosis and treatment in the city at that time and alongside his interest in upper GI disease, Martin established a breast service, including a screening programme - at that time, the nearest mammogram machine was in Torquay.

His wife, Joan, was integral to the success of the service. She became the first Cancer Nurse Specialist to be appointed at the RD&E and, along with her colleague Jane Blight, set up and developed the breast care nursing team.

Martin went on to become Medical Director of the Peninsula Cancer Network, Clinical Director of Cancer Services in Exeter and eventually the RD&E's Medical Director.

Those titles represent the tip of an extensive iceberg that featured a variety of roles in clinical care, management, research and the education and training of fellow healthcare professionals.

But underpinning everything was a determination to do the best for his patients – always.

They mattered most. Hundreds of former patients and their loved ones sent cards and letters to Martin's family after his death, testament to the individual care he gave to so many and the high regard in which he was held.

That affection was mutual – he loved Devon and its people. Devonians were to Martin “the nicest patients he ever treated.”

His commitment to achieving the best possible outcomes for the men and women under his care extended beyond their clinical needs.

His belief that a more holistic approach to the care of cancer patients was essential led him to champion FORCE.

He helped get our Support Centre built in 2004. Recognising the huge need for caring and compassionate support, it was Martin, together with his colleague Matthew Bryant, who influenced the Trust into agreeing to make the land available.

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Part of his legacy is Exeter's status as a major deliverer of cancer services with FORCE an integrated and essential element – fitting then that he should become our patron and provide such invaluable guidance and support for our charity.

Martin truly loved life, never wasting a second.

He and Joan were famous for their hospitality and among the many things he enjoyed were walking, skiing, sailing, rock climbing, DIY, his garden and his dogs and he had a seemingly insatiable desire to travel the globe - trips undertaken with typically meticulous planning - and experience new adventures.

He found great delight closer to home too and had completed all but 20 of the South West Coast Path's 630 miles with Joan.

He was extremely talented at so many things yet incredibly shy. Nobody would have been more surprised than Martin at the huge numbers who attended his funeral in December

Beyond all of his successes, professional and pastime, what gave Martin greatest pride was his family – wife Joan, daughter Hatty, son-in-law Tom and grandchildren Felix and Theodora.

Tom delivered a moving tribute at Martin's funeral and his final words were these:

"You were a man who saw life for all its wonders and possibilities. And it's for that reasons that I – and I'm sure all of us here – are immensely thankful for the part you have played in our lives. Thank you."

Thank you indeed Martin, you are sorely missed.

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Trustees' Report

Year Ended 31 March 2019

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 2019.

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 2015).

OBJECTIVES AND ACTIVITIES

FORCE is a West Country cancer charity working locally to support anyone affected by cancer. FORCE provides patient support, funds a local research programme, and helps purchase '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 the terms of this guidance.

FORCE has continued to provide support and assistance to local people affected by cancer through the fulfilment of the aims outlined in the strategic vision. During 2017/18, the Board, staff and volunteers took part in a thorough review of the Charity's strategy and developed a plan focusing on the three-year period from 2019 – 2022. Our Vision is to ensure the best possible local support and care for people affected by cancer. In order to work towards this Vision, the current strategic plan identifies the following key aims and activities:

- a) Ensure a range of **personalised support** is available for anyone affected by cancer in Devon.
- b) Encourage people living with cancer to **develop skills** to help manage their situation.
- c) **Reach more people** needing support and advice.
- d) **Support innovation** in improving cancer services.
- e) Invest in relevant **research** within the University of Exeter Medical School.
- f) Provide, where funds permit, **state of the art equipment** to improve cancer diagnosis, treatment and care.
- g) Develop a **strong infrastructure** focussing on income generation and governance 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 and purchases equipment for the improvement of patient care. The new strategic vision reflects a slight shift in emphasising the importance of helping people living with cancer to take back an element of control by developing skills to manage their situation and in recognising the importance of encouraging innovation through funding a variety of projects. The plan also recognises the success of the outreach programme and its value in improving accessibility to our services at a time when it is increasingly difficult to park at the hospital site.

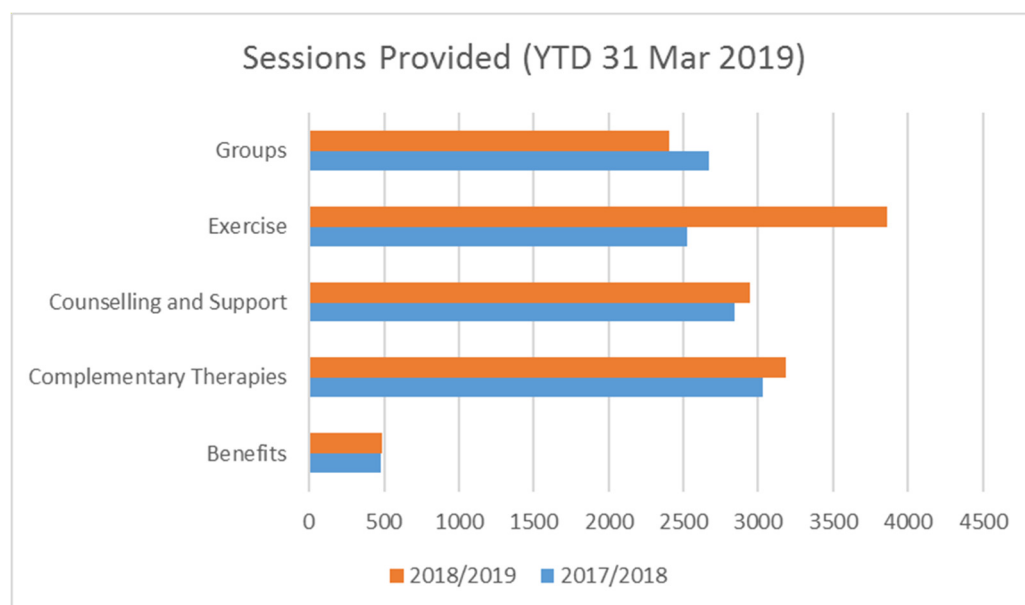
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ACHIEVEMENTS AND PERFORMANCE

Key achievements towards our objectives and the impact of the work of FORCE during the financial year are summarised below. As an overview, the following chart highlights the number of sessions provided during the year and compared with the previous year.



The graph highlights an increase of over 50% in the number of exercise sessions (see below). Other services have also grown, albeit at a slower pace, with the exception being group sessions which fell by 269 (primarily due to a fall in the number of Health & Wellbeing Clinics held at FORCE).

In total 20,459 visits were recorded during 2018/19. This included 1,997 new people registering for our services. Our new database, introduced towards the end of 2016, continues to be developed to enable more accurate and detailed analysis of visitor statistics.

Personalised support for those affected by cancer

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:

- Continue to offer free face to face support services to cancer patients and their families in Devon.
- Support and develop staff.
- Recruit and train volunteers to help support our services.
- Build on partnerships with public, private, voluntary and community organisations to deliver coordinated services to our beneficiaries.
- Audit and review our services to ensure they meet the needs of our beneficiaries.

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Free face to face services currently on offer include:

Psychological and emotional support

In total, nearly 3,000 appointments were provided for patients, families and carers needing psychological and emotional support following a cancer diagnosis. The needs of each person referred for counselling are assessed to ensure that they are sign-posted to the most appropriate form of support. Our skilled team of 10 oncology support specialists are able to provide a range of personalised individual or family sessions from diagnosis, throughout treatment and beyond. The team also work alongside cancer nurse specialists to co-facilitate a range of site specific cancer support groups based in the Centre.

In the last year the RD&E Foundation Trust have appointed a part-time clinical psychologist to work with the enhanced supportive care team. In due course this should be a helpful development for the FORCE psychological support team as this appointment will provide a referral pathway for certain complex cases needing level 4 involvement. Waiting times have also improved on the whole and many thanks go to our volunteer team who help with initial assessments and appointments.

People's needs, and the help provided, can differ enormously but this quote seems to echo the feedback from many of those who are supported by our team: ***"The support I get at the Centre gives me a lot of much needed hope and strength through this extremely difficult and painful time and for this I will be forever grateful to FORCE."***

Information Services

Three specialist cancer nurses and an information advisor run our busy information services department at FORCE. The team are continuing to experience an increase in the complex and palliative needs of many of the clients they meet on their first visit to the Centre. There have been around 1000 specific requests for information during the last year with the most common topics being; emotional support, benefits and financial advice, side effects of treatment, travel insurance, Macmillan grants and bereavement support. Managing telephone enquiries is a significant part of their work with around 500 incoming calls a month. The team also lead on education programmes for medical students who have timetabled sessions at the Centre. Education for patients, staff, volunteers and healthcare professionals provides a very important opportunity to share their significant skills and experience.

Complementary Therapies

FORCE offers a range of complementary therapies to meet the varying needs of our beneficiaries. In total, 3,186 complementary therapy sessions were provided during 2018/19. Acupuncture sessions are provided to ease specific symptoms for a variety of patients including those having treatment for head and neck cancers, to alleviate hot flushes in both men and women following hormone treatments and also to help with anxiety and fatigue. Other therapies include aromatherapy massage, reflexology, Indian head massage, Bowen technique and yoga, all of which provide different forms of relief for patients and their immediate carers. We are also very fortunate to have a therapist who offers scar work to clients referred by cancer nurse specialists. Scar work is a very gentle form of physical scar therapy which may benefit the surface scar as well as underlying scar tissue or adhesions.

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Developing skills to manage living with cancer

The impact of cancer is different for everyone. More than half of people receiving a cancer diagnosis will now live 10 years or more. We aim to make sure that we don't just help more people to live after a diagnosis, but to live well. We aim to adapt our services to meet the changing needs of people living with cancer as a chronic disease.

Many of our services offer people the opportunity to learn ways of helping them to manage their situation. This may take the form of support groups or other forms of practical help and advice. A selection of services that are aimed at helping patients to take back a degree of control at a time when they can feel completely out of control are described below:

Exercise and Oncology Physio support

Our community exercise programme has gone from strength to strength. We currently fund cancer rehabilitation sessions in 15 locations around Devon. During 2018/19 a total of 3,857 sessions were provided (an increase of 1,332 or 53% over last year). This includes gym based sessions as well as walking groups, tripudio and hydrotherapy sessions giving a wide variety to suit particular needs.

Patients are offered assessments with our in house Physiotherapist, either at the Centre or in FORCE@ locations, who is then able to refer patients to an appropriate exercise programme. Demands for the service have required additional assistance through the use of volunteer and contract physiotherapists who are helping to reduce waiting times for this service.

A lovely quote from a grateful patient helps to sum up the benefits of this service beautifully: ***"The medics cured my cancer but I don't think I'd be as relatively fit as I am without FORCE putting me on the right course"***.

Relaxation and anxiety management

FORCE relaxation and anxiety management and mindfulness courses provide valuable life skills for people whose lives are affected by a cancer diagnosis. Several six week courses run throughout the year where people learn and practice these skills and techniques in a supportive environment. For those wanting to practice in a group setting we also offer a 'drop in' relaxation and anxiety management class on a weekly basis.

Benefits Advice

Financial pressures are known to be one of the top concerns for many people diagnosed with cancer. FORCE continues to work in partnership with the CAB, funding a benefits advisor who works 4 days a week for FORCE. In the last year 699 clients were helped and in total benefits worth £1.9 million were claimed.

Creative Art group

The art group provides a different way for people to explore their emotions and develop a greater understanding of how they're feeling and why. The sessions explore colour, shape and texture in an informal, relaxing and supportive environment.

"Feeling good about achieving something creative again, keeping negative feelings at bay. Totally surpassed expectations – I wish I could continue. Absolutely brilliant!"

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Moving forward programme

The moving forward programme for cancer patients who have finished treatment within the last year has proved so successful that it has become one of our core services. The programme is designed to help people adjust to life after treatment - a time when fewer appointments and less regular contact with the hospital can feel like a safety net has been removed.

"This course has helped me realise I am not alone."

Development of staff and volunteers

Our people are fundamental to the provision of high quality services to support our beneficiaries. Training needs are assessed regularly to ensure that staff and volunteers are equipped with the skills needed to provide and develop our face to face services. Peer support and supervision is provided for staff who themselves need support to enable them to cope with the emotional demands of their work. More information is provided in the "Our people" section below.

Building partnerships

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. We continue to work closely with our main stakeholder, The Royal Devon & Exeter Hospital NHS Trust and we also have strong links with:

- Citizen's Advice Bureau
- Community hospitals
- Look Good Feel Better
- Hospiscare
- Exeter Leukaemia Fund
- Active Devon
- Brain Tumour Support
- Teenage Cancer Trust
- Exeter University Medical School

One exceptional project that has come to fruition this year is through a partnership between FORCE and Medefine, a group of five medical students. It evolved three years ago when two students approached FORCE to discuss a project they hoped to initiate which involved collecting and publishing patients' stories. Their professionalism and passion for the project was clear and, with guidance from a member of FORCE, a team of five students met with patients to listen to their stories. The hope was that the publication would illustrate the diversity of ways people respond to a diagnosis and ways in which different people cope. The project has been an overwhelming success and has culminated in the publication of a book. Not only did patients benefit from the process but perhaps the most surprising outcome was the deep impact that the project had on the students themselves. From appreciating the very individual nature of the impact of cancer to instilling a deeper understanding of the importance of listening and considering how they communicate with patients – each student has felt enriched by the experience. They all said this is going to influence how they will develop in their careers and paid tribute to the patients and their families for inspiring them to become better doctors as a result. To quote one of the students, "It is not what we say to patients, it is how we make them feel".

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Evaluating our services

Audit and evaluation of our services is an essential requirement to ensure that we continue to provide and develop a range of personalised support available to anyone affected by cancer. We are developing systems to monitor and evaluate feedback from our service users to ensure that their needs are met as effectively as possible.

Reaching more people

In addition to our FORCE@ support projects in Tiverton and Okehampton, we were delighted to be able to start FORCE@Honiton last autumn. We have been made very welcome by the local population and already have a tremendous group of volunteers. We must also thank Honiton Community Hospital and the League of Friends in Honiton who have been extremely supportive. The Okehampton outreach chemotherapy project and support services are now under one roof, again thanks to Okehampton Hospital. All of our FORCE@ projects demonstrate the tangible benefits of partnership working.

"Our introduction to FORCE outreach has been amazing, an oasis of calm with reassuring smiles that is better than any prescription to lift the spirits!!"

Outreach chemotherapy

Thanks to FORCE funded nurses and the support of our community hospitals, outreach chemotherapy is now available in Honiton, Tiverton and Okehampton. Many patients are now able to receive chemotherapy in these community hospitals after their initial two treatments in the Acute Trust. The main consideration is the time it takes to infuse the drugs and for people whose treatment can be delivered within a 4 hour period, it may well be possible for them to be treated in an outreach setting. FORCE is also providing certain equipment as well as transport for the nursing staff and chemotherapy drugs thanks to a vehicle part funded by the Exeter Foundation. This service has been invaluable for patients as it reduces journey times and the stress of parking at the RD&E. The benefits are best demonstrated through this heartfelt quote from a couple in their 80s: ***"...the chemotherapy sessions at Okehampton are an answer to our prayers! Our travel time to Wonford is usually 4-5 hours and this is reduced to 1 hour for our visit to Okehampton."***

Supporting innovation

As part of the strategic review, the Trustees identified a more broadly defined aim to fund innovation in improving cancer services. In order to do this we plan to:

- Be flexible and support projects and education which promote innovation and improvement in patient care.
- Ensure our support extends to all types of cancer.

Increasingly, requests for funding include training and consumables to enable therapies to complement mainstream treatments to be trialled for the benefit of cancer patients. An example of this includes an agreement to fund breathing apparatus for tracheotomy patients for whom other funding is not available. This complements the existing contribution that FORCE has made to introduce a swimming programme for this group of patients.

FORCE welcomes requests for funding from all departments offering cancer services. As projects are assessed, the aim is always to cover a broad spectrum of cancers.

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Investing in local research

Our strategy is to invest in relevant research at the University of Exeter Medical School. To do this, we aim to:

- Raise funds for local cancer research
- Ensure that research is well publicised
- Ensure clarity regarding the value of locally funded research.

Since its inception, FORCE has funded an extremely productive programme of cancer research in Exeter. The results have been published internationally (three manuscripts in peer reviewed journals in the past year) and widely presented at conferences both at home and abroad. The team are extremely enthusiastic about the work that they are doing and are keen to pass on their passion to the next generation of researchers.

Over the last two decades, FORCE has committed to fund research projects being undertaken by a team at the University of Exeter Medical School. The current commitment, costing £76k per annum, runs until the end of September 2019. This funds the costs of a PhD student and a post-doctoral fellow and a part time technician plus project consumables and conference travel costs associated with these projects. The team is headed up by Dr Jacqueline Whatmore who oversees the two continuing research projects looking into the spread of ovarian cancer and brain metastasis formation from primary lung cancer. Additionally in December 2017 the team was joined by Gillian Phua, a qualified pharmacist on the gynaecological oncology ward of a busy Malaysian hospital who was attracted to do a PhD in Exeter by our exciting FORCE-funded research on ovarian cancer. Gillian is funded by a University of Exeter International Scholarship Award with additional FORCE support. The team are extremely enthusiastic about the work that they are doing and are keen to pass on their passion to the next generation of researchers.

An update on the progress of the existing projects is described below:

Spread of ovarian cancer

Ovarian cancer is the fifth most common cancer in women, with a 5 year survival rate of less than 45%. This poor prognosis is primarily due to the fact that the cancer has often formed secondary tumours (metastases) in other organs (often the omentum) before diagnosis. With the FORCE funding received over the last few years the research team have developed a laboratory model of ovarian cancer spread to the omentum. This consists of ovarian cancer cells and also cells isolated from small blood vessels in the omentum called endothelial cells, which are activated to undergo important changes during new blood vessel formation. The process of new blood vessel formation is essential to secondary tumour growth and a full understanding of the process in the omentum could highlight future therapeutic targets.

We isolate endothelial cells from small pieces of omentum collected from women undergoing surgery at the RD&E (with full agreement and consent) since it is important that we use cells from the relevant part of the body for our studies. We believe that we are the only group in the UK who are isolating these cells.

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This experimental model has formed the fundamental building block for the research done over the last few years. To date the team have used several methods to identify which activating substances are secreted from ovarian cancer. They have then examined which of these substances can specifically act on the omental endothelial cells to cause the changes that occur when new blood vessels are formed. Gillian's work is extending this to look at substances released from the fat cells in the omentum which influence endothelial cells and new blood vessel formation. We have identified several proteins that cause changes in the endothelial cells and current research is focussing on exactly how these proteins act inside the cells so that they can identify targets to stop their action and reduce new blood vessel growth.

[Development of brain metastases from lung tumours](#)

Brain metastases are a frequent complication of many primary tumours and the prognosis of patients with these secondary tumours is very poor, with an average survival of 2 - 14 months after diagnosis. Approximately 10-30% of cancer patients will develop brain metastases and about 50% of these develop from primary lung cancer.

Metastasis of a primary lung tumour to the brain involves a series of steps. Initially, the primary lung tumour cells detach from the tumour and enter the blood stream. These tumour cells are then carried through the circulation and attach to the walls of the tiny blood vessels in the brain. The tumour cells then have to actually pass through the walls of the blood vessels and enter the brain tissue before the secondary tumour can begin to grow. The actual cellular processes involved in the process are not fully understood, particularly since the walls of the small blood vessels in the brain form the blood-brain barrier, a special protective adaptation specifically designed to prevent many harmful substances and/or cells from crossing into the brain tissue itself. Clearly this protective mechanism has to be breached by the tumour cells in order for a secondary brain tumour to form.

Again the team employ a disease specific laboratory model; in this case to examine the mechanism by which tumour cells actually pass through the blood brain barrier to enter the brain. Our FORCE-funded research fellow is developing a more complex laboratory model of this barrier consisting of the three main cell types; endothelial cells, astrocytes and pericytes to look in detail at the effects of substances secreted from the lung tumour cells on the barrier properties and the underlying cellular mechanisms involved in tumour cell migration. A better understanding should facilitate the design of therapies to prevent this process.

Over the past year our work in this area has attracted, in collaboration with colleagues in Bath, Bristol and Cardiff, external funding to additionally test novel drugs that may act on primary brain tumours. Since these drugs have to pass through the blood brain barrier and enter the brain to destroy the tumour we are testing their actions not only against the tumour cells, but also examining whether they are harmful to the "normal cells" of the blood brain barrier (endothelial cells, astrocytes and pericytes). This is a critical question that is essential to answer if these novel drugs are to have potential clinical use.

Following discussions with Dr Whatmore, the Trustees have decided that the two current research projects have now reached the stage where funding could be secured from larger grant making organisations. FORCE has been instrumental in enabling these projects to reach a number of important conclusions and it now feels the right time to move to support new, innovative work. There are ongoing discussions with Dr Whatmore to explore how FORCE may be able to continue help given this change in emphasis.

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The Trustees have also agreed to fund £25k for a study to determine reference ranges for certain cancer markers in pregnant women. Women at risk of bowel and ovarian cancer can currently not be effectively monitored during pregnancy as “normal” levels of the markers for the diseases are affected by hormone changes during pregnancy. It is hoped that the research will help to identify a range of normal markers during pregnancy so that women can continue to be monitored during these months.

Equipment for cancer diagnosis, treatment and care

The particular focus of the strategic aim is to purchase state of the art equipment which will support and help initiate new treatments locally. Where funding is provided we will work with the RD&E to publicise the benefits of FORCE funded projects.

Equipment costing a total of £2.3k (2017/18: £23k) was purchased for donation to the RD&E during the year. Surprisingly few requests were received during the year. The funds distributed were to purchase a reclining chair for The Centre for Women's Health (which was funded through a specific legacy/ donation) and a specialist trolley for use by the Outreach Chemo nurses. The final charge for equipment that had been ordered during 2017/18 was £2.1k less than anticipated. This credit to equipment costs resulted in a net charge of only £0.1k for the year.

Developing a strong infrastructure

A robust organisational structure is essential to ensure a sustainable future for the services provided by the Charity. The strategic plan acknowledges the importance of continuing to develop a strong infrastructure focussing on income generation and governance to ensure that resources are used in the most effective way to support our beneficiaries.

Good governance lies at the heart of all aspects of the organisation with the Trustees retaining overall responsibility. During the year, a new Governance Committee was established to co-ordinate the increasingly complex compliance requirements faced by the Charity. The respective responsibilities of the Board, this Committee and the Management team have been set out to ensure clarity of duties and avoid unnecessary duplication. In addition to legal and regulatory compliance, the Committee seeks to give assurance to the full Board regarding health and safety, information governance, risk management and monitoring the quality of our services. It also assists in development of strategic aims, monitoring progress towards these objectives and in recruitment / development of the Board.

The development of diverse and sustainable income streams is a key element of our strategic vision. With this in mind, the job title, and associated responsibilities, of the Head of Fundraising has been expanded to include all Income Generation activities. Fundraising remains a core focus for the team which manages in house events and helps to provide guidance and assistance to those wishing to raise funds on behalf of FORCE. The team also work with all of our supporters whether that be promoting legacy giving, applying to grant making organisations, overseeing our retail operations or building relationships with individual or corporate donors. Our diversified income streams help to reduce the reliance on any one source helping to secure the sustainability of the charity.

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OUR PEOPLE

The achievements that FORCE has attained over the past 3 decades all result from the people involved in the work of the Charity. The dedication of staff, volunteers and supporters alike has created the FORCE “family”, that is such a vital part of the ethos of the Charity. The Trustees recognise the wealth of experience and skills that each individual brings and are truly grateful for the contribution that everyone makes however big or small.

We are incredibly fortunate to have a dedicated team of staff to whom day-to-day operations have been delegated. Lead by Meriel Fishwick, our CEO and member of staff for 29 of the last 32 years, and the Operational Management Team, FORCE now employs more than 30 members of staff. This core team is involved in providing our support and information services, raising money to fund this work through the Shop and Income Generation Teams, and administering the financial and governance requirements for what is an increasingly complex organisation.

FORCE Volunteers

Over 200 volunteers help FORCE deliver its services in the RD&E hospital, the support Centre FORCE@ locations and our award winning shop. In total, these volunteers give approximately 19,500 hours of their time each year which would equate to an additional 10 full time members of staff which would cost the charity a minimum of £200k. In addition we have countless volunteers in the community who help raise vital funds. Volunteers are central to all our work and we are extremely fortunate to have many long serving volunteers who provide continuity and share their skills and experience.

This year Volunteer Manager, Naomi Snook retired after over 14 years with FORCE. The Trustees would like to thank her for her dedication to the development of this vital role within the organisation. The co-ordination of our volunteers has been placed in the very capable hands of Heather Taylor who has been involved with FORCE, first as a volunteer and more recently as part of the fundraising team.

The significant contribution made by our Trustees also needs to be recognised. They give their time and expertise to ensure that FORCE is well run and continues to meet its objectives.

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FINANCIAL REVIEW

Review of Transactions and Financial Position

Following a record breaking year for legacy gifts in 2017/18, the Trustees are very pleased to announce that, following receipt of £270k towards the year end, this income stream has reduced by £63k during 2018/19. Overall turnover was just under £1.7m (£265k more than anticipated) and resulted in a surplus of £118k.

As noted last year, although a trend towards increasing levels of legacy income is emerging, this is a particularly difficult source to predict with any degree of certainty. To date, FORCE@ services have been funded through a designated fund, but are becoming established as an essential part of our core service offering and yet these areas are a long way from being sustainable in their own right. The need to generate additional income to cover on-going, and increasing, outreach costs remains a priority as amounts designated in previous years are depleted. At the end of the year there were sufficient designated funds to cover only 6 months' costs of the FORCE@ and outreach chemotherapy service.

How our income was generated

Total income only fell by £32k (to £1,670k) following an exceptional year in 2017/18 (£1.70m). Once again, income exceeded expectations primarily because of legacy income.

As described within our strategic objectives, having a robust income generation plan is key to the sustainability of the Charity. The Income Generation Team are constantly considering ways to develop new income streams whilst continuing to maintain existing sources to mitigate the risk of over reliance on a particular income type. 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" represents relatively small amounts received from our coffee bar in the Oncology department and the sale of wig products and scarves.

Donation and legacy income

Donation and legacy income totalled £864k which is almost exactly the same level as last year at £863k. Although legacy income fell by £63k, this was more than compensated by increases in donation (including in memoriam donations), gift aid and grant income. This was reassuring as both general and in memoriam donations had decreased in 2017/18. Legacy receipts of £699k in 2018, significantly exceeded expectations, but this does mean that we now face a reduced level of potential income in the "pipeline" from this source. At the end of March, anticipated bequests totalled £235k which is substantially less than the budget of £400k for 2019/20. Unless further significant legacy income is notified in the year, this could easily lead to a reversal of the current year surplus and a reduction in our reserves.

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Other trading activities

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

Income from fundraising activities was £23k less than budget and £49k less than 2017/18. A number of key events (It's a Knockout, Classics Galore! and the Christmas event) did not take place this year and less sponsorship was raised through the Great West Run and the London Marathon. As always, we are eternally grateful to the hundreds of volunteers and supporters who have given so much time to organise and join in at the numerous events held during the year; be that FORCE events, Friends of FORCE events or those put on by other groups or individuals. Your dedication really is priceless – THANK YOU!

The shop team worked tirelessly once again this year and income increased slightly from £245k to £248k. Although this was £12k less than budget, the shop continues to make a significant contribution, £68k, towards the cost of running our services. Retail gift aid recovery remains disappointing but a review of the system is planned for 2019/20. Our eBay volunteer has continued to dedicate hours of his time to sell selected collectable items on line and this has increased income from this source to £5.5k (2017/18: £11k).

How our funds were spent

Total expenditure for 2018/19 was £1.57m compared with £1.54m last year. These costs were £215k below budget due to savings made because the third FORCE@ location was not opened until September. There was also very little spent on donated equipment and the costs incurred were offset against a credit for a reduction in the price of iPads for the eHNA project. Other costs savings were recognised due to a refund of salary costs charged as the RD&E were able to reclaim additional government funding following the approval of increased pay awards for 2018-21. Total reported expenditure was also reduced due to the recognition of investment gains totalling £18k (compared with net losses of £1k last year).

Of the total expenditure, £1.1m or 72.5% was spent on charitable activities as described in the "Achievements and Performance" section above.

Overall, the financial statements report a surplus of £100k before unrealised investment gains.

Reserves policy

The Charity's unrestricted reserves at 31 March 2019 were £1,857k compared with £1,718k at the end of last year (see Note 21 to the financial statements). This includes designated funds of £536k (2018: £729k) (see Note 22), leaving total undesignated reserves of £1,321k (2018: £989k).

Historically, the target level of free reserves has been based upon estimated core running costs for a 6 month period. With an increasingly complex regulatory environment, greater pressures faced by the NHS and the demands on the third sector, there are inevitably increased risks faced by the Charity. 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 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. 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.

Force Cancer Charity

Trustees' Report

Year Ended 31 March 2019

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.

As a result of the review, the suggested target level of "free" reserves is in the range of £1,200,000 - £1,400,000. At 31 March 2019, our "free" reserves (unrestricted funds excluding fixed assets) were £1,197k (see Note 25) which is very slightly below this target range. As noted above, the surplus arising this year was due primarily to significant legacies received just prior to the year end. This has reduced the amounts anticipated for the coming year and therefore it is highly likely that we will see a reduction in this income stream for 2019/20 unless significant new bequests are notified. In addition, the designated funds for FORCE@ services has only six months' funding remaining. Grant applications are in progress but should these not be forthcoming this would add to the deficit for 2019/20. The Trustees are very mindful of this situation and feel comfortable that the existing level of reserves provide assurance that any such shortfall in the coming year can be managed. In the medium term, sustainable income streams continue to be investigated to ensure that existing services can be maintained.

Investment Policy and Performance

Several years ago, the Trustees recognised that the differential between the exceptionally low interest rates and inflation levels meant that our capital base was being eroded in real terms. Although the Trustees have no wish to put capital at any significant risk, they revised their Investment Policy to consider alternative, low risk investments in addition to the cash deposits. Following the receipt of a number of substantial legacies Brewin Dolphin were appointed as Investment Managers in July 2014 and a £300k investment was placed in a mixed portfolio. During 2017/18 the Trustees invested a further £100k in the portfolio following receipt of significant unanticipated legacy income.

During 2018/19, income of £13.8k was earned (2017/18 - £9.8k). The value of the portfolio fluctuated significantly during the year reaching a high of £484k in September and dipping to a low point of £447 in December. However, values rallied in the fourth quarter resulting in net realised/ unrealised gains on investments of £18k for the year (see Note 17 to the financial statements). The portfolio return for 2018/19 (on a total return basis) was +7.26% (2017/18: +2.81%) compared with a benchmark (WMA Balanced Index) of +6.76% (2017/18: +2.15%).

The majority of our reserves continue to be held in cash deposits. The Trustees have continued to split our bank deposits between several institutions in order to take advantage of the Financial Services Compensation Scheme and spread any potential risk as far as is practicable. As noted above, the key aim of the Trustees is to minimise the risk to capital rather than seeking out the highest possible rate of interest.

This 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 principle risks faced by the Charity. The potential impact of these key risks are 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.

Force Cancer Charity

Trustees' Report

Year Ended 31 March 2019

The OMT regularly report on any incidents that occur which may expose the Charity to a specific risk. If a particular risk is identified, a risk report is prepared by the relevant member of the OMT at the time of any incident and this is reported to the OMT / Trustees at the next scheduled meeting unless more urgent action is required. In addition, the Trustees / OMT constantly review the overall risks faced by the growing charity.

The following represent the current principal risks that have been identified by the Trustees, together with an overview of how they are being managed:

- Managing a growing organisation – The Charity continues to grow and develop and managing the associated challenges arising are essential. Our strategic planning process identified a clear message that we should continue to provide existing, high quality services and ensure that these are not put at risk by over stretching our resources.
- Increasing complexity of compliance – The Trustees recognise the increasing burden of compliance and have taken the decision to establish a new Governance Committee to ensure that sufficient time and resources are available to consider these issues.
- Stakeholder relations – The relationship with the Royal Devon and Exeter NHS Foundation Trusts remains crucial to the on-going success of the Charity. During the year, the Trustees have taken steps to re-establish and maintain relationships with key staff and executives. FORCE also continues to work closely with other local charities to consider areas of potential collaboration.
- Income generation – Although FORCE have a diverse range of income streams, there has been a significant increase in legacies received in the last few years. At the end of March 2019, anticipated income from this source has fallen to just over half of budget for 2019/20. Unless further legacies materialise, there is a risk that income will fail to cover costs, resulting in a deficit and corresponding reduction in reserves. The Income Generation Team work incredibly hard to secure sustainable income from a variety of sources to mitigate this risk as far as possible.
- Payroll costs – FORCE staff are NHS employees and therefore salaries are determined centrally and are therefore out of the control of the Charity. The new pay structure (introduced in April 2018 to cover 2018/9 to 2020/21) and the increase in employer's pension contributions (an additional 6.3% from April 2019) will have a significant impact on costs over the coming years. Although some funding may be available to mitigate these costs initially, in the coming years the Charity will be required to meet these increasing costs.

Fundraising practices

FORCE has a fundraising department consisting of Head of Income Generation; Fundraising Development Officer, a Community Fundraiser, a Friends of FORCE coordinator and a Fundraising Assistant. Our fundraising consists of hosting a handful of in-house events annually as well as encouraging and supporting a number of individuals, groups, clubs and societies organising events in aid of FORCE. We also use collection boxes in a number of establishments to raise funds. We do not do canvassing and have no arrangements with commercial fundraisers.

Force Cancer Charity

Trustees' Report

Year Ended 31 March 2019

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 has full Certification to the Institute of Fundraising – MinstF(Cert) and her membership number is 14798. Our Fundraising Development Officer is a member of the Institute of Fundraising – MinstF(Associate). 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 Friends of FORCE coordinator who meets regularly with each committee and monitors their activities to ensure that they comply with best practice.

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

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

The Charity has not received any complaints about its fundraising activities during the year to 31 March 2019.

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

FUTURE PLANS

In developing our recent strategic vision we were reminded we need to be realistic about the potential challenges we face. Our planning process identified a clear message that we should concentrate on continuing to provide existing, high quality services and ensure these are not put at risk by overstretching resources. Therefore plans for the next year include looking at our overextended benefits advice service in Exeter and considering the possibility of running a benefits service in FORCE@ Honiton - potentially shared with other charity partners in the area. We would also like to develop a 'drop in' relaxation and anxiety management group in FORCE@ locations. There are several grant applications in the pipeline to help us recruit additional, much needed oncology physio hours – this was our fastest growing service in this financial year. Finally, plans are underway to develop a generic secondary support group to help the increasing number of people living with cancer as a long term condition.

Force Cancer Charity

Trustees' Report

Year Ended 31 March 2019

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.

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 6 and maximum of 12 members.

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

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

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 whose skills will complement and enhance the existing Board.

Force Cancer Charity

Trustees' Report

Year Ended 31 March 2019

Prospective candidates will initially be invited to meet informally with at least two representatives of FORCE, to include a Trustee and the CEO/CFO. 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 Governance Committee. 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.

Training

In-house training is to be provided for the Trustees with courses tailored to the specific requirements of the Charity as and when required. Details of relevant training courses are circulated to the Trustees to enable them to sign up for any topics that are of individual interest.

Organisational Structure and decision-making

FORCE is governed by a Board of Trustees. The Board meets at least 5 times a year including a day each year which is dedicated to planning / training. Certain responsibilities are delegated to the following committees:

Governance Committee (GC)

Recognising the increasing complexity of the growing charity, a new Governance Committee was established in early 2019. The committee members have yet to be formally appointed but will comprise 3 or 4 Trustees and 3 members of the senior management team (CEO, CFO and Head of Income Generation).

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.

Finance and Income Generation Committee (FIGC)

This committee currently comprises 3 Trustees and 3 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.

Force Cancer Charity

Trustees' Report

Year Ended 31 March 2019

- 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 meet monthly.

Pay policy for senior staff

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

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. A new three year pay structure was adopted by the NHS which came into effect on 1 April 2018. This new structure resulted in significant pay increases for certain staff as existing pay points were merged. The cost of living increase was a minimum of 3% for those at the top of their pay bands but others received significantly more than this. The RD&E were able to access government funding to compensate for the increased pay uplift in 2018/19 and FORCE were invoiced for the net amount.

As noted above, the Finance Committee have 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 undertake periodic reviews to ensure that senior staff pay levels are in line with other charities of a similar size / complexity.

Force Cancer Charity

Trustees' Report

Year Ended 31 March 2019

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:	Mr Martin Cooper (died 25 November 2018)	
Trustees:	Dr Anne Hong – Chair Mr Felix Medland – Vice Chair Mr Nigel Acheson Dr Sally Kidner Mrs Ruth Boobier Mrs Louise Mayor Mr David Cantle Mr John Renninson Mrs Joan Cooper Mr Jeremy Roberts Dr Jenny Forrest Mr Morley Sage	
Chief Executive Officer:	Mrs Meriel Fishwick	
Finance Committee:	Mr Morley Sage - Chair Dr Anne Hong Mr Felix Medland Mrs Meriel Fishwick – Chief Executive Officer Mrs Julia Pitts – Chief Finance Officer Mrs Sarah Daniels – Head of Income Generation	
Governance Committee:	Mr John Renninson – interim Chair (appointed 12 February 2019) Trustee and executive members yet to be formally appointed Mrs Meriel Fishwick – Chief Executive Officer Mrs Julia Pitts – Chief Finance Officer Mrs Sarah Daniels – Head of Income Generation	
Operational Management Team:	Mrs Meriel Fishwick – Chief Executive Officer Mrs Julia Pitts – Chief Finance Officer Mrs Sarah Daniels – Head of Income Generation Mrs Sarah Delfont – Lead Oncology Support Specialist (retired 31 March 2019) Mrs Emma Ellis – Psycho-Oncology Services Manager (appointed 1 April 2019) Mrs Annie Kerr – Information Manager Mrs Naomi Snook – Volunteer Manager (retired 5 October 2018)	

Force Cancer Charity

Trustees' Report

Year Ended 31 March 2019

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 9 July 2019.

Signed on behalf of the Trustees

Dr Anne Hong
CHAIR OF TRUSTEES

Force Cancer Charity

Year Ended 31 March 2019

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 2019 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 2019 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Force Cancer Charity

Year Ended 31 March 2019

Independent Auditor's Report to the Trustees of Force Cancer Charity (continued)

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

Force Cancer Charity

Year Ended 31 March 2019

Independent Auditor's Report to the Trustees of Force Cancer Charity (continued)

Responsibilities of the Trustees

As explained more fully in the Statement of Trustees' Responsibilities set out on page 22, 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.

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.

S. A. Grinsted
Senior Statutory Auditor
For and on behalf of
PKF Francis Clark
Centenary House
Peninsula Park
Rydon Lane
EXETER
EX2 7XE

2 August 2019

Force Cancer Charity

Statement of Financial Activities (Including the Income and Expenditure Account)

Year Ended 31 March 2019

	Note	Unrestricted funds £	Designated funds £	Restricted funds £	Total 2019 £	Total 2018 £
Income:						
Donations and legacies	3	819,867	-	43,727	863,594	862,925
Other trading activities	4	758,874	-	1,138	760,012	798,737
Charitable activities	5	16,568	-	-	16,568	16,531
Investment Income	6	26,389	-	-	26,389	20,356
Other income	7	3,131	-	-	3,131	3,042
Total Income		1,624,829	-	44,865	1,669,694	1,701,591
Expenditure:						
Expenditure on raising funds	8	420,519	11,385	367	432,271	439,334
Expenditure on charitable activities	9	873,762	206,035	57,630	1,137,427	1,097,552
Total resources expended		1,294,281	217,420	57,997	1,569,698	1,536,886
Net gains/(losses) on investments	17	18,457	-	-	18,457	(1,060)
Net income/(expenditure)		349,005	(217,420)	(13,132)	118,453	163,645
Transfers between funds	22/23	(17,998)	25,213	(7,215)	-	-
Net movement in funds		331,007	(192,207)	(20,347)	118,453	163,645
Funds at 31 March 2018		989,470	728,549	207,580	1,925,599	1,761,954
Funds at 31 March 2019		1,320,477	536,342	187,233	2,044,052	1,925,599

Force Cancer Charity

Balance Sheet

Company registered number 07529991

Year Ended 31 March 2019

	Note	2019 £	2018 £
Fixed assets			
Tangible assets	16	369,630	428,985
Investments	17	478,252	450,303
		<u>847,882</u>	<u>879,288</u>
Current assets			
Stocks		6,055	3,102
Debtors	18	31,999	40,076
Investments		478,725	450,883
Cash at bank and in hand		770,019	714,257
		<u>1,286,798</u>	<u>1,208,318</u>
Total Current Assets		1,286,798	1,208,318
Liabilities			
Creditors falling due within one year	19	(90,628)	(162,007)
		<u>1,196,170</u>	<u>1,046,311</u>
Net current assets		1,196,170	1,046,311
Net Assets		2,044,052	1,925,599
		<u><u>2,044,052</u></u>	<u><u>1,925,599</u></u>
The funds of the Charity			
Unrestricted funds			
General funds - free reserves		1,196,753	862,983
General funds - fixed asset reserve		123,724	126,487
		<u>1,320,477</u>	<u>989,470</u>
Designated funds	22	536,342	728,549
		<u>1,856,819</u>	<u>1,718,019</u>
Restricted funds	23	187,233	207,580
		<u>1,856,819</u>	<u>1,718,019</u>
Total Charity Funds	21	2,044,052	1,925,599
		<u><u>2,044,052</u></u>	<u><u>1,925,599</u></u>

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 9 July 2019 and signed on its behalf by

Dr Anne Hong

Chair of Trustees

Force Cancer Charity

Statement of cash flows

Year Ended 31 March 2019

	Note	2019 £	2018 £
Cash provided by/(used in) operating activities	28	92,932	170,898
Cash flows from investing activities			
Dividends, interest and rents from investment		26,389	20,356
Purchase of property plant and equipment		(26,241)	(25,690)
Proceeds from sale of investments		59,147	67,455
Purchase of investments		(116,085)	(110,954)
Cash used in investing activities		56,790	(48,833)
Changes in cash and cash equivalents in the reporting period		36,142	122,065
Cash and cash equivalents at the beginning of the reporting period		1,236,110	1,114,045
Cash and cash equivalents at the end of the reporting period	29	1,272,252	1,236,110

Force Cancer Charity

Notes to the Financial Statements

Year Ended 31 March 2019

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 principle 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), 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 and the Trustees are not aware of any material uncertainties that would cast doubt on the Charity's ability to continue as a going concern.

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.

Force Cancer Charity

Notes to the Financial Statements

Year Ended 31 March 2019

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.

Force Cancer Charity

Notes to the Financial Statements

Year Ended 31 March 2019

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 £9,853, of which the amount attributable to non-business activities relating to patient support costs amounted to £1,331.

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. We have more than 200 volunteers who give 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 give approximately 19,500 hours of their time each year which would equate to an additional 10 full time staff. 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 these figures. Neither the value of the donated hours nor the equivalent cost of volunteers is included in the financial statements but their contribution is immense.

Force Cancer Charity

Notes to the Financial Statements

Year Ended 31 March 2019

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

3. Donations and Legacies

	2019 £	2018 £
Legacies	636,837	699,647
In memoriam	58,915	31,503
Donations	94,332	74,356
Gift Aid	41,860	40,219
Grants	31,650	17,200
	863,594	862,925

Included in the total of £863,594 (2018: £862,925) is restricted income of £43,727 (2018: £85,600) and designated income of £nil (2018: £92,404). All other income is unrestricted.

4. Other Trading Activities

	2019 £	2018 £
Collecting boxes	19,229	16,735
Fundraising Events	476,812	525,638
Sales of goods and services	15,145	11,598
Shop sales	248,826	244,766
	760,012	798,737

Included in the total of £760,012 (2018: £798,737) is restricted income of £1,138 (2018: £22,746) and designated income of £nil (2018: £7,596). All other income is unrestricted.

Force Cancer Charity

Notes to the Financial Statements

Year Ended 31 March 2019

5. Charitable activities

	2019 £	2018 £
Oncology coffee bar	16,568	16,531
	<u>16,568</u>	<u>16,531</u>

The total of £16,568 (2018: £16,531) is unrestricted.

6. Investment Income

	2019 £	2018 £
Interest received	6,191	4,231
Flat rent	6,360	6,360
Dividend income	13,838	9,765
	<u>26,389</u>	<u>20,356</u>

The total of £26,389 (2018: £20,356) is unrestricted.

7. Other Income

	2019 £	2018 £
Sundry	3,131	3,042
	<u>3,131</u>	<u>3,042</u>

All income unrestricted.

Force Cancer Charity

Notes to the Financial Statements

Year Ended 31 March 2019

8. Expenditure on generating funds

	2019 £	2018 £
Shop expenditure	180,966	177,396
Fundraising events	237,964	250,896
Goods for resale	7,699	6,446
Flat expenses	1,915	1,462
Portfolio management fees	3,727	3,134
	432,271	439,334

Included in the total of £432,271 (2018: £439,334) is expenditure on restricted funds of £367 (2018: £286) and expenditure on designated funds of £11,385 (2018: £11,386). All remaining expenditure is unrestricted.

Flat income and expenditure - The Charity rents out a flat above the shop premises. Expenses incurred relate to repairs on the property.

9. Expenditure on charitable activities

	Note	2019 £	2018 £
Equipment donated	10	166	23,435
Administrative support costs	11	129,982	125,836
Research and expenditure grants	12	76,000	76,000
Patient support costs		675,099	657,151
Outreach costs		186,139	143,668
Extension depreciation		36,767	36,767
Governance costs	13	6,304	7,088
Other grants payable		1,500	1,500
Educational course costs		-	322
Database depreciation		10,027	10,027
Oncology coffee bar		15,443	15,758
		1,137,427	1,097,552

Included in the total of £1,137,427 (2018: £1,097,552) is expenditure on restricted funds of £57,630 (2018: £62,779) and expenditure on designated funds of £206,035 (2018: £179,561). The remaining expenditure is unrestricted.

Force Cancer Charity

Notes to the Financial Statements

Year Ended 31 March 2019

10. Equipment donated

Equipment donated represents grants to purchase state of the art equipment to improve patient care, in accordance with the Charity's objectives. Equipment was purchased and donated as follows:

	Unrestricted Funds £	Designated funds £	Restricted funds £	Total 2019 £	Total 2018 £
Royal Devon and Exeter Hospital:					
Other equipment	-	(2,169)	2,335	166	23,435

11. Administrative support costs

	Total 2019 £	Total 2018 £
Seconded staff costs	102,493	98,939
Travel and motor	300	160
Printing, postage and stationery	2,535	3,142
Computer and website costs	4,401	4,742
Insurance	950	979
Bank charges and interest	1,286	1,203
Training and conferences	1,917	235
Depreciation	1,753	1,425
Irrecoverable VAT	8,076	10,032
Sundry	6,271	4,979
	129,982	125,836

The charge for seconded staff represents charges made by Royal Devon and Exeter Healthcare Trust for staff employed by them and seconded to the Charity. Included in the total of £129,982 (2018: £125,836) is expenditure on restricted funds of £183 (2018: £143). The remaining expenditure is unrestricted.

12. Research expenditure and grants

	Total 2019 £	Total 2018 £
Research grant	76,000	76,000
	76,000	76,000

All expenditure is unrestricted.

Force Cancer Charity

Notes to the Financial Statements

Year Ended 31 March 2019

13. Governance costs

	2019	2018
	£	£
Audit and accountancy	5,555	6,518
Trustees' indemnity insurance	566	557
Legal costs	170	-
Company administration	13	13
	<u>6,304</u>	<u>7,088</u>

All unrestricted and undesignated.

14. Employee costs

	2019	2018
	£	£
Salaries and wages	699,894	696,910
Social security costs	62,290	58,336
Pension contributions	101,128	97,424
	<u>863,312</u>	<u>852,670</u>

	No.	No.
Average number of employees	34	33
Average number of FTE employees	24	24

There were no employees in receipt of emoluments exceeding £60,000 (2018: None).

As noted in the Trustees' report, all staff are paid in accordance with the NHS Agenda for Change pay scales. National pay awards announced for the three years from April 2018 include a restructuring of existing pay points and has resulted in significantly higher cost increases than the 1% seen in recent years. The percentage increase depends on individuals' pay point but, for those at the top of their bands, will represent a 6.5% increase phased over the three years. Those at lower pay points within their bands could receive significantly higher percentage increases due to the restructuring. The impact of these increases will be reflected over the three years but is mitigated through Government contributions which reduce the costs to the RD&E.

The Charity Trustees were not paid and did not receive any other benefits from employment with the Charity (2018: £ Nil) neither were they reimbursed expenses during the year (2018: £Nil). No Charity Trustee received payment for professional or other services supplied to the Charity (2018: £Nil).

The key management personnel of the Charity are considered to be the members of the Operational Management Team (OMT). Their total employee benefits, including employer's NIC and pension contributions totalled £293,455 (2018: £295,626). During the year one member of the OMT retired and her replacement does not sit on this committee. This has resulted in an overall reduction in total emoluments reported for key management).

Force Cancer Charity

Notes to the Financial Statements

Year Ended 31 March 2019

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 2018	123,693	111,892	435,388	52,216	160,393	883,582
Additions	-	-	-	-	26,241	26,241
Disposals	-	-	-	-	(400)	(400)
At 31 March 2019	123,693	111,892	435,388	52,216	186,234	909,423
Depreciation						
At 1 April 2018	41,888	34,851	240,446	33,566	103,846	454,597
Charge for year	2,296	11,110	42,587	6,580	23,023	85,596
Disposals	-	-	-	-	(400)	(400)
At 31 March 2019	44,184	45,961	283,033	40,146	126,469	539,793
Net book values						
At 31 March 2019	79,509	65,931	152,355	12,070	59,765	369,630
At 31 March 2018	81,805	77,041	194,942	18,650	56,547	428,985

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.

Force Cancer Charity

Notes to the Financial Statements

Year Ended 31 March 2019

17. Fixed Asset Investments

	2019	2018
	£	£
Market value at 1 April	450,303	348,081
Additions	116,085	110,954
Disposals	(59,147)	(67,456)
Realised gain/(loss) on investments	6,133	(2,704)
Unrealised gain on investments	12,324	1,644
Movement in cash holdings	(47,446)	59,784
Market value at 31 March	478,252	450,303
Historical cost at 31 March	410,734	395,098

Listed investments:	2019	2018
	£	£
UK Bonds	122,099	68,086
UK Equities	136,611	123,338
Overseas Equities	108,759	117,606
Other	87,275	70,303
Cash	23,508	70,970
Market value at 31 March	478,252	450,303

18. Debtors

	2019	2018
	£	£
Other debtors	11,902	9,988
VAT refund	1,612	1,977
Prepayments	18,485	28,111
	31,999	40,076

19. Creditors

	2019	2018
	£	£
Trade creditors	17,693	27,599
Reimbursement of staff costs	2,899	77,322
Accruals	70,036	57,086
	90,628	162,007

Force Cancer Charity

Notes to the Financial Statements

Year Ended 31 March 2019

20. Other Financial Commitments

At 31 March 2019 the Charity had annual commitments under non-cancellable operating leases as set out below:

	2019		2018	
	Plant and machinery £	Land & buildings £	Plant & machinery £	Land & buildings £
Operating leases which expire:				
In less than 1 year	4,377	21,525	5,154	23,025
Within 2 to 5 years	6,886	68,100	7,498	72,600
In more than 5 years	-	34,206	-	51,231
	<u>11,263</u>	<u>123,831</u>	<u>12,652</u>	<u>146,856</u>

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

£17,000 & £6,000 annual commitments are in respect of the leased element of the Charity's shop premises and shop storage premises in Heavitree Road, Exeter, respectively.

At the year-end there was a capital commitment of £nil (2018: £9,000).

21. Movement on Funds

	Unrestricted funds £	Designated funds £	Restricted funds £	Total £
At 1 April 2018	989,470	728,549	207,580	1,925,599
Surplus / (deficit) for the year after transfers	331,007	(192,207)	(20,347)	118,453
At 31 March 2019	<u>1,320,477</u>	<u>536,342</u>	<u>187,233</u>	<u>2,044,052</u>

Force Cancer Charity

Notes to the Financial Statements

Year Ended 31 March 2019

22. Designated funds

	At 1.4.18	Incoming	Expenditure	Transfers	Balance 31.3.19
	£	£	£	£	£
Patient Support	6,724	-	(27,437)	20,713	-
FORCE@locations	300,255	-	(169,240)	-	131,015
Donated Equipment	254,892	-	2,169	-	257,061
Research	1,500	-	(1,500)	4,500	4,500
Centre Fixed Assets	33,555	-	(10,027)	-	23,528
Shop Renovations / Dilapidations	131,623	-	(11,385)	-	120,238
	728,549	-	(217,420)	25,213	536,342

2018 Designated funds <i>Comparative</i>	At 1.4.17	Incoming	Expenditure	Transfers	Balance 31.3.18
	£	£	£	£	£
Patient Support	31,116	-	(24,392)	-	6,724
Outreach	335,677	100,000	(135,534)	112	300,255
Donated Equipment	184,999	-	(8,107)	78,000	254,892
Research	3,000	-	(1,500)	-	1,500
Centre Fixed Assets	43,582	-	(10,027)	-	33,555
Shop Renovations / Dilapidations	138,010	-	(11,387)	5,000	131,623
	736,384	100,000	(190,947)	83,112	728,549

Patient support

This fund represents amounts set aside for a three day a week physiotherapist post. The original funds designated for this purpose were fully utilised during the year and the Trustees agreed to transfer the required balance of £21k from general funds in order to maintain this valuable service. Grant applications have been submitted to raise money to secure the physiotherapy and exercise programmes into the future.

FORCE@locations

The third FORCE@ location opened in the autumn on 2018, and the outreach chemotherapy service is operating in all three locations. Existing designated funds have been depleted and will cover only approximately 6 months expenditure. Grant funding applications are being submitted and other income streams continue to be developed to ensure that this hugely valuable service can be sustained as part of our core activities in the future.

Donated equipment

The donated equipment fund includes the general equipment fund and the Electronic Holistic Needs Assessment Fund (eHNA). The £50k eHNA fund was set up in 2013/14 and to date £38k has been spent. The movement on this fund during the year represented a credit as the cost of the iPads and two static stations accrued at the end of last year were purchased at a reduced price. General donated equipment purchases were made from the restricted, rather than the designated equipment fund during 2018/19 and therefore the remaining general equipment fund currently stands at just under £245k.

Force Cancer Charity

Notes to the Financial Statements

Year Ended 31 March 2019

22. Designated funds (continued)

Research

In 2014/15 a new Bursary for a University of Exeter medical student with an interest in oncology, was set up as a lasting legacy to the late Dr Chris Rowland. During the year, the Trustees approved a further three years funding from 1 April 2019 and a transfer of £4,500 was made from unrestricted funds to ring fence these funds.

Centre Fixed Assets

Certain funds are set aside for significant anticipated capital expenditure. The fund currently represents the expenditure on the new database which was implemented during 2016/17. The fund represents the balance of the cost of the development less annual depreciation charged at 20% per annum.

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, a further general dilapidations fund of £30k. This fund was being increased by £5k per annum but during 2018/19 it was agreed that the budget for annual routine maintenance would be increased to ensure that the property is regularly maintained and therefore the dilapidations fund has been retained at £30k.

23. Restricted funds

	At 1.4.18	Income	Expenditure	Transfers	Balances 31.3.19
	£	£	£	£	£
Extension to Centre	148,672	-	(36,767)	-	111,905
Patient Support	3,732	150	(162)	(2,500)	1,220
Force @locations	41,130	14,867	(17,493)	-	38,504
Donated Equipment	10,446	7,398	(1,742)	-	16,102
Centre Fixed Assets	3,600	22,450	(1,833)	(4,715)	19,502
	207,580	44,865	(57,997)	(7,215)	187,233

2018 Restricted funds Comparative	At 1.4.17	Income	Expenditure	Transfers	Balances 31.3.18
	£	£	£	£	£
Extension to Centre	185,814	-	(37,142)	-	148,672
Patient Support	515	4,621	(1,404)	-	3,732
Outreach	49,976	9,000	(17,734)	(112)	41,130
Donated Equipment	3,049	91,125	(5,728)	(78,000)	10,446
Centre Fixed Assets	3,889	3,600	(1,057)	(2,832)	3,600
	243,243	108,346	(63,065)	(80,944)	207,580

Force Cancer Charity

Notes to the Financial Statements

Year Ended 31 March 2019

23. Restricted funds (continued)

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

The Patient Support fund represents the balance of income which has been received for various specific support services. During the year, a small amount of income was received towards the cost of the Children/ Family service. The opening reserve included £2,500 to reupholster furniture in the Centre reception area but this was transferred to the Centre fixed assets fund as it was more cost effective to purchase a new sofa than to re-cover it. The closing patient support restricted fund represents amounts to be spent on children and family services.

FORCE@locations

The closing balance on the restricted this fund represents unspent grants and the net book value of a number of fixed assets for which contributions have been received for specific use in the FORCE@ locations.

During the year, various grant and donation income was received toward the costs of running services in the three FORCE@locations. The David Gibbons Foundation made a grant of £7,000 for the East Devon exercise programme, the Viscount Amory Trust made a grant of £1,000 for the exercise service in Tiverton and the Heathcoat Trust gave a further £1,500 for support services in Tiverton.

Expenditure from this fund related to the purchase of equipment for outreach chemotherapy, the cost of the outreach family service (funded through a grant from the Garfield Weston Foundation in 2016/17), contributions to general outreach staff in specific locations and the depreciation of certain fixed assets bought with restricted income.

Key funds remaining are a proportion of the net book value of the two outreach Vans (both partly funded by the Exeter Chiefs Foundation), £5k for further outreach chemo equipment, the balance of the grant for outreach family services and funds for the community exercise programme.

With only 6 months of costs for the FORCE@ services remaining in designated / restricted funds, there is a degree of urgency to raise further income to secure community based support. Grant applications and other community based fundraising activities are being considered.

Donated equipment

During the year, a total of £7k was received from legacies and donations to purchase equipment for the RD&E. During the year a reclining chair was purchased for the Centre for Women's Health following the receipt of a legacy from a grateful patient. Applications for equipment funding from the hospital were less than anticipated during the year and therefore expenditure was £23k less than anticipated in the annual budget.

Force Cancer Charity

Notes to the Financial Statements

Year Ended 31 March 2019

24. Restricted funds (continued)

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 has been 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 gifts totalling £22k were received. Of this, £20k was received in grants from the Norman Family Charitable Trust as contributions towards the cost of a trailer used at events and shows as well as for refurbishment of patient areas at our Support Centre. The Exeter Dispensary in Aid of Sickness also continued to support FORCE through a grant for new furniture for the reception area of the Centre.

25. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total
	£		£	£
Tangible fixed assets	123,724	119,084	126,822	369,630
Fixed asset investments	478,252	-	-	478,252
Cash at bank and in hand	771,075	417,258	60,411	1,248,744
Other net current assets	(52,574)	-	-	(52,574)
	1,320,477	536,342	187,233	2,044,052

2018 net assets between funds

Comparative

	Unrestricted funds	Designated funds	Restricted funds	Total
	£		£	£
Tangible fixed assets	126,486	143,277	159,222	428,985
Fixed asset investments	450,303	-	-	450,303
Cash at bank and in hand	515,510	593,272	56,358	1,165,140
Other net current assets	(102,829)	(8,000)	(8,000)	(118,829)
	989,470	728,549	207,580	1,925,599

26. Related Party Transactions

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

Force Cancer Charity

Notes to the Financial Statements

Year Ended 31 March 2019

27. Financial instruments

	2019 £	2018 £
Financial assets measured at fair value through income and expenditure	478,252	450,303
Financial assets measured at amortised cost	11,902	9,988
Financial liabilities measured at amortised cost	17,693	27,599

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

	2019 £	2018 £
Net income/(expenditure) for the reporting period	118,453	163,645
Adjustments for:		
Depreciation charge	85,596	80,350
(Gains)/losses on investments	(18,457)	1,060
Dividends, interest and rents from investment	(26,389)	(20,356)
Loss on sale of fixed assets	-	388
(Increase) in stock	(2,953)	(198)
Decrease in debtors	8,077	2,349
(Decrease) in creditors	(71,395)	(56,340)
Net cash provided by/(used in) operating activities	92,932	170,898

29. Analysis of cash and cash equivalents

	2019 £	2018 £
Cash in hand	793,527	785,227
Current asset investments	478,725	450,883
Total Cash and Cash equivalents	1,272,252	1,236,110