



**Circle of Comfort**

**Financial Statement**

**31<sup>st</sup> March 2018**

**Charity Number SC 038004**

**Register Address**  
**153 Halbeath Road**  
**Dunfermline Fife**  
**KY11 4LF**

# Circle of Comfort

## Members of the Board and Professional Advisers

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**Registered charity name** Circle of Comfort

**Charity number** SC038004

**Registered office &  
Principal Business Address** 153 Halbeath Road  
Dunfermline Fife  
KY11 4LF

**Trustees** R Haig, Chairperson  
J Halcrow, Secretary  
Robert Haig, Trustee

**Independent Examiner** Kirsty Waton  
Fife Voluntary Action,  
Craig Mitchell House,  
Flemington Road,  
Glenrothes,  
KY7 5QF.

**Bankers** Bank of Scotland  
The Direct Business Bank  
PO Box 1000  
Edinburgh  
EH11 1YH

# Circle of Comfort

## Trustees Annual Report (*continued*)

### Year Ended 31st March 2018

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The trustees present their report of the charity for the year ended 31st March 2018.

#### Reference and Administrative

##### Details

Reference and administrative details are shown in the schedule of Members of the Board and Professional Advisers on page 1 of the Annual Report.

#### The Trustees

The trustees who served the charity during the period were as follows:

R Haig, Chairperson

Janet Halcrow, Secretary

Robin Park, Treasurer – resigned 30<sup>th</sup> June 2017

Janice MacDonald, Membership Secretary – resigned 5<sup>th</sup> July 2017

Robert Haig, Trustee – Appointed 6<sup>th</sup> July 2017

#### Structure, Governance and Management

Circle of Comfort is a Scottish Charitable Incorporated Organisation (SCIO) charity number SC038004. The charity was previously an unincorporated organisation registered as a charity since March 2007.

In accordance with the charity's constitution, there shall be a maximum of 8 trustees. In the event of the number falling below 3 an additional trustee shall be appointed. The following rules govern the appointment and retirement of trustees: a) new trustees may be appointed by a resolution of the trustees; b) a trustee may retire by giving notice in writing; c) the trustees may remove any trustee by a resolution proposed at a meeting of the trustees.

Any newly appointed trustees are carefully selected by the trustees and are advised of the objectives and activities of the charity, and are to act in accordance with the charity's standard terms and conditions in force at the date of appointment.

The trustees have conducted a review of the major risks of which the charity is aware and of the systems in place to mitigate those risks. Where appropriate, actions required to strengthen the existing systems and procedures have been identified and instigated.

#### Volunteers

The charity receives help from various volunteers to raise funds and undertakes any other work as required. It is difficult to put a monetary value on this input but the results of our volunteer help are fully appreciated.

# Circle of Comfort

## Trustees Annual Report (*continued*)

### Year Ended 31st March 2018

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More than 1 in 3 people will develop some form of cancer in their lifetime. Every year, in Scotland, approximately 30,000 people are diagnosed with cancer. This figure is predicted to rise to 35,000 during 2016 – 2020. Although Cancer survival rates have increased in recent years, these rates could be increased still further if Scottish residents, in particular those in areas designated as high risk, presented for treatment in the earlier stages of the disease. (NHS Fife)

As Scotland's population ages, treatments advance and screening programmes prove increasingly effective at detecting cancers at an earlier stage, many more people will find themselves living with and beyond cancer. Patients and those who care for them face considerable uncertainty and may need to cope with unpleasant and sometimes debilitating treatments which could have both physical and psychological consequences for many years to come. They may receive treatment over many years as their condition relapses or remits. As a result, cancer is increasingly being seen as a long-term condition and healthcare providers, in both the statutory or voluntary sector, need to find ways of supporting and empowering patients, giving them the confidence and tools to enable them to maintain the level of independence they wish to have. (Scottish Government - Better Cancer Care, An Action Plan)

### Objectives and Activities

The aims and objectives of the charity are to offer complementary therapies to diagnosed cancer patients in their own home or in hospital. Massage, aromatherapy or reflexology treatments are given by one of our six therapists to patients in the Fife, free of charge. The charity supports these objectives by way of raising funds, promoting public appeals and receiving contributions.

In furtherance of these objectives, the organisation seeks to:-

- provide and promote relaxation to help patients cope with the illness;
- provide enhancement of symptoms control and quality of life;
- provide patients, their family, carers and friends with time, understanding and support;
- provide support to sufferers of other debilitating illnesses and at other locations, at the discretion of the Organisation's Trustees.

The Charity also seeks to advance education through the provision of and access to appropriate and recognised accredited training.

The current Chair, Roseann Haig, created Circle of Comfort. From her experience in running a private, complementary therapies practice and working as a volunteer therapist in a local hospice, she saw the need for a charity dedicated to providing complementary therapies to cancer patients, whatever the stage of their illness. Circle of Comfort became a registered Scottish Charity in 2007 and started to provide complementary therapy treatments to cancer patients in November of that year. Its geographical area was extended from Dunfermline and West Fife to include the whole of Fife in 2009. In 2017 the geographical area was further extended to include Perth and surrounding Perthshire area.

Between November 2007 and the end of March 2018, just under 800 clients had received more than 2700 complementary therapy treatments. Treatments are provided to people of all ages however we have treated more women than men. We continue to see a gradual increase in the number of men requesting treatment. Most clients are treated in their own home.

The most common cancer types amongst Circle of Comfort's clients is breast cancer and throat cancer, with other common primary cancers being bowel cancer and lung cancer.

Circle of Comfort now offers complementary therapy treatments to people suffering from a other debilitating illnesses.

Clients, family members and or carers can contact Circle of Comfort directly however many are recommended or referred by palliative care nurses, clinical nurse specialists and district nursing staff.

# Circle of Comfort

Trustees Annual Report (*continued*)

Year Ended 31st March 2018

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## Achievements and Performance

The number of people taking up the complementary therapy service continues to increase. This has been due in part to an increase in referrals from Macmillan Cancer Support based at Cornhill Day Centre at Perth Royal Infirmary and also from medical professionals particularly from district and palliative care nurses and from clinical nursing specialists. It is pleasing to report that during financial year under review, some 482 treatments were provided. This represents a significant increase compared to the previous year of over 42%.

To support its work in providing complementary therapies to people living with cancer and other debilitating diseases, during the past year Circle of Comfort continued to reach out and make contact with and give talks and presentations to a variety of organisations. This included a number of support groups such as the Myeloma cancer group and a Prostate support group both in Perth.

As part of this networking the Chair continues to take part in the Cross Party Group, Cancer which meets at the Scottish Parliament Building, Edinburgh.

Cornhill Macmillan Centre (CMC) at Perth Royal Infirmary is managed by NHS Tayside with ongoing support and involvement from Macmillan Cancer Support. The centre provides a wide range of services and support for people and carers living with different life limiting illnesses. Circle of Comfort continues to work with CMC nursing staff providing reflexology to patients in their own homes in Perth and the surrounding area. This service is funded by Macmillan Cancer Support from the Cornhill Macmillan Centre.

The complementary therapy service provided by the charity is more and more being integrated into the general care provided by health care professionals working in the community to people who have come to the end of their medical intervention. A number of Community based nursing staff now offer subject to their patients approval the opportunity to have complementary therapy treatment provided by Circle of Comfort as part of their rehabilitation programme.

All charities rely on generous donations from individuals, businesses and funding organisations and much work was done to raise funds to help provide the treatments so valued by the people the charity assists. Throughout the year a number of fundraising events were organised and Circle of Comfort are extremely grateful to everyone who supports its work.

# Circle of Comfort

## Trustees Annual Report (*continued*)

### Year Ended 31st March 2018

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#### **Financial Review**

The Charity recorded a deficit for the year of £6,488.00 (2017, £11,311:00 surplus).

This was mainly due to all the financial transactions and monies raised from a joint venture fund raising event with a local Rotary club, being handled through Circle of Comfort's bank account, thus providing greater overall control. As this event was a shared fundraising venture, 50% of the nett proceeds in the sum of £6221.17, transferred to the charitable account of the Rotary Club of West Fife.

The reserves at 31 March 2018 are £21,324.00, (2017 - £27,812). The current level of reserves held is for use by the charity in the forthcoming years in order to meet its goals.

#### **Future Plans**

The charity aims to continue with its main objective, which is the provision of complementary therapies to cancer patients living in Fife.

**Expansion:** The charity aims to build on the project with Cornhill Macmillan Centre at Perth and expand the area covered to include Perthshire. This will entail doing outreach work with various cancer support groups and organisations, including NHS Tayside community centred nursing staff.

It is also planned to offer our service of Complementary Therapy to people suffering from other life limiting illnesses.

**Membership:** We shall seek to provide the opportunity to members of the public who support the charity's aims and objectives to become members of Circle of Comfort.

# Circle of Comfort

Trustees Annual Report (*continued*) Year

Ended 31st March 2017

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## Responsibilities of the Trustees

The charity's trustees are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity 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 judgments and estimates that are reasonable and prudent;

state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;

prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity 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 Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

## Independent Examiner

Voluntary Action Fife has been appointed as Independent Examiner.

Signed on behalf of the trustees



**R Haig** *Trustee*

**31/05/2018**



## Circle of Comfort

SC038004

## Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	April	2017		31	March	2018

## Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
<b>A1 Receipts</b>						
Donations	14,116				14,116	7,642
Legacies					-	
Grants					-	
Receipts from fundraising activities	5,087				5,087	20,053
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities	3,642				3,642	
					-	
<b>A1 Sub total</b>	<b>22,845</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>22,845</b>	<b>27,695</b>
<b>A2 Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>A2 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>22,845</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>22,845</b>	<b>27,695</b>
<b>A3 Payments</b>						
Expenses for fundraising activities	9,454				9,454	3,798
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	19,829				19,829	12,536
Grants and donations					-	
Governance costs:					-	
Audit / independent examination	50				50	50
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
<b>A3 Sub total</b>	<b>29,333</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>29,333</b>	<b>16,384</b>
<b>A4 Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>A4 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>29,333</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>29,333</b>	<b>16,384</b>
<b>Net receipts / (payments)</b>	<b>(6,488)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(6,488)</b>	<b>11,311</b>
<b>A5 Transfers to / (from) funds</b>					-	
<b>Surplus / (deficit) for year</b>	<b>(6,488)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(6,488)</b>	<b>11,311</b>



Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	27,812				27,812	16,501
	Surplus / (deficit) shown on receipts and payments account	(6,488)				(6,488)	11,311
						-	
						-	
	Cash and bank balances at end of year	21,324	-	-	-	21,324	27,812
	(Agree balances with receipts and payments account(s))						

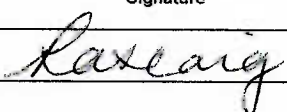
Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments			
	Total	-	-

Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets	Laptop			344
		General		275
		Depreciation at 20%		
	Projector	General	330	330
	Total	330	605	344

Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities			
	Total	-	-

Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities			
	Total	-	-

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
	ROSEANN HAG	31/5/2018

**Section C Notes to the Accounts**

**C1 Nature and purpose of funds** (may be stated on analysis of funds worksheets)

ONE ACCOUNT WAS HELD BY CHARITY DURING THE YEAR; THE PURPOSE OF FUNDS - TO PAY FEES TO COMPLEMENTARY THERAPISTS AS THEY FALL DUE FOR REPAYMENT. THE TREASURERS ACCOUNT IS UNRESTRICTED.

**C2 Grants**

Type of activity or project supported	Individual / institution	Number of grants made	£
		<b>Total</b>	-

**C3a Trustee remuneration**

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	X
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**C3b Trustee remuneration - details**

Authority under which paid	£

**C4a Trustee expenses**

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	
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**C4b Trustee expenses - details**

	Number of trustees	£
Petrol allowance reimbursement and stationary	2	500

**C5 Transactions with trustees and connected persons**

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

**C6 Other information**

## Circle of Comfort

SC038004

## Additional analysis (1)

## Analysis of receipts and payments

## 1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Various Small Donations	7,076				7,076	7,642
Awards from Co-op and Foundation Scotland	7,040				7,040	
					-	
					-	
<b>Total</b>	<b>14,116</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>14,116</b>	<b>7,642</b>

## 2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
			-	
			-	
			-	
			-	
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## 3 Gross receipts from other charitable activities


	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Reimbursement of therapists fees from Cornhill	3,330				3,330	
Miscellaneous	312				312	
					-	
					-	
					-	
					-	
<b>Total</b>	<b>3,642</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,642</b>	<b>-</b>

## 4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Postage/stationery/etc.	408				408	686
Telephone	258				258	335
Travel	440				440	60
Therapists fees	16,957				16,957	10,310
Insurances/regulatory fees	250				250	468
Miscellaneous	1,044				1,044	677
Web site	20				20	
Promotional Material	342				342	
Disclosure Scotland/Data Protection	110				110	
Administration					-	
					-	
<b>Total</b>	<b>19,829</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>19,829</b>	<b>12,536</b>

# OSCR

Office of the Scottish Charity Regulator

		<b>Independent examiner's report on the accounts</b>						v2
<b>Report to the trustees/members of</b>	Charity name	Circle of Comfort						
<b>Registered charity number</b>		SC038004						
<b>On the accounts of the charity for the period</b>	Period start date				Period end date			
	Day	Month	Year		Day	Month	Year	
	1	April	2017	to	31	March	2018	
<b>Set out on pages</b>							(remember to include the page numbers of additional sheets)	
<b>Respective responsibilities of trustees and examiner</b>	The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.							
<b>Basis of independent examiner's statement</b>	My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the accounts.							
<b>Independent examiner's statement</b>	In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]							
	1. which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> <li>• to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and</li> <li>• to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations</li> </ul> have not been met, or							
	2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.							
<b>Signed:</b>					<b>Date:</b>	11/07/2018		
<b>Name:</b>	Kirsty Waton							
<b>Relevant professional qualification(s) or body (if any):</b>								
<b>Address:</b>	Fife Voluntary Action							
	Craig Mitchell House							
	Flemington Road							
	Glenrothes, Fife. KY7 5QF							

\*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

APPENDIX 1



Trustees' Annual Report for the period							
Period start date				Period end date			
Day	Month	Year	Day	Month	Year		
From	1st	April	2017	To	31st	March	2018

Office of the Scottish Charity Regulator

**Reference and administration details**

**Charity name**  
**Other names charity is known by**  
**Registered charity number**  
**Charity's principal address**

<b>Circle of Comfort</b>
<b>SC038004</b>
153 Halbeath Road
Dunfermline
Fife
Postcode KY11 4LF

**Names of the charity trustees on date of approval of Trustees' Annual Report**

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Roseann Haig	Chairman		
2	Janet Halcrow	Secretary		
3	Robin Park	Treasurer	Resigned - 30/06/2017	
4	Janice MacDonald	Membership Secretary	Resigned - 05/07/2017	
5	Robert Haig	Trustee	Appointed - 06/07/2017	
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				



## Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year

## Structure, governance and management

### Type of governing document

The charity is governed by the processes and procedures laid down in a written constitution the revised version of which is applicable from 24th November 2016.

### Trustee recruitment and appointment

The trustees are the principle office bearers of the charity who are elected from within the numbers of the executive committee. The executive committee members with the exception of the principle office bearers retire on an annual basis. Existing committee members may stand for re-election at the annual general meeting subject to approval by the voting membership.

## Objectives and activities

### Charitable purposes

Circle of Comfort fund a network of complementary therapists who provide treatment for diagnosed cancer patients and sufferers of other debilitating illnesses in Fife and at other locations at the discretion of the Organisation's Trustees.

### Summary of the main activities in relation to these objects

It is pleasing to report that during this financial year some 482 treatments costing the charity £15702 were carried out. This represents a significant increase compared to the previous year of over 42% and is in part due to the work our charity is doing in conjunction with Macmillan Cancer Support at Cornhill Day Centre, Perth who refund the cost of treatments delivered to their patients in their homes in Perth and surrounding area.

Overall the charity's main aim remains credible.



## APPENDIX 1

### Achievements and performance

#### Summary of the main achievements of the charity during the financial period

Fund raising achieved £5087 which was a significant reduction compared to the previous year.

Note: In March 2017 Circle of Comfort celebrated its 10th Year and in partnership with a local Rotary club held a joint venture Grand Charity Spring Dance raising funds for both organisations. All the financial transactions and monies raised from this event were handled through Circle of Comfort's bank account, thus providing greater overall control. The bulk of the funds raised were accumulated in the previous financial year while most of the bills were paid out in financial under review. Also the sum of £6221:17 being an equal share of the nett proceeds from this joint venture event was transferred to the charitable account of the Rotary Club of West Fife.

As a result of the above the costs associated with fund raising amounted to £9454 leaving a fundraising deficit of £4367.

Other events organised by the charity included a fund raising concert in St. John Episcopal Church Perth featuring a ladies singing chorus Hillfoot Harmony.

### Financial review

#### Brief statement of the charity's policy on reserves

The charity maintains only one current account. At 31 March 2018 the charity held £21,324 which the trustees believe is sufficient to continue funding the charities activities, subject to additional funds becoming available through planned fund raising activities in the financial year 2018 / 19.

#### Details of any deficit

#### Donated facilities and services (if any)

**APPENDIX 1**

**Other optional information**

**Declaration**

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

<b>Signature(s)</b>		
<b>Full name(s)</b>	Roseann Haig	
<b>Position (e.g. Chair)</b>	Chairperson	
<b>Date</b>	31/05/2018	