



Circle of Comfort

Financial Statement

31st March 2019

Charity Number SC 038004

Register Address
153 Halbeath Road
Dunfermline Fife
KY11 4LF

Circle of Comfort

Members of the Board and Professional Advisers

Registered charity name Circle of Comfort

Charity number SC038004

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

Trustees Roseann Haig, Chairperson
Janet Halcrow, Secretary
Lynn Cunningham, Treasurer
Robert Haig, Trustee

Independent Examiner Lynn Crichton BA (Hons)
Fife Voluntary Action,
Caledonia House
Saltire Centre
Glenrothes
Fife
KY6 2AQ

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 2019

The trustees present their report of the charity for the year ended 31st March 2019.

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

Lynn Cunningham, Treasurer – Appointed 1st April 2018

Robert Haig, Trustee

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 2019

Objectives and Activities

The aims and objectives of the charity are to offer complementary therapies to diagnosed cancer patients. In 2018 the charity expanded its services to include people suffering from other life debilitating illnesses. All patients are treated in their own home or in hospital. Massage, aromatherapy or reflexology treatments are given by one of a network of therapists to patients in the Fife and in Perth and surrounding Perthshire area, 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.

During the year under review, the charity was contacted by 139 clients and provided more than 390 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, head and neck cancer, with other common primary cancers being bowel cancer and lung cancer.

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 2019

Achievements and Performance

In February 2019 Circle of Comfort agreed a Service Level Agreement (SLA) with MS Society Fife, to provide complementary therapy treatments to people living in Fife and diagnosed with Multiple Sclerosis (MS).

The number of people taking up the complementary therapy service continues at a pleasing level. This is in part due to referrals from Macmillan Cancer Support based at Cornhill Day Centre at Perth Royal Infirmary and also as a result of people with MS who have seen the information notices and publicity about the SLA with MS Society Fife.

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 cancer support groups and Multiple Sclerosis support groups.

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 and massage 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.

MS Society-Fife, in addition to other services, provides a network of voluntary support groups across Fife for people living with Multiple Sclerosis. The MS Society-Fife through the joint SLA with Circle of Comfort are funding complementary therapy treatments of reflexology and massage.

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 2019

Financial Review

The Charity recorded a deficit for the year of £3071.00 (2018, £6,488:00 deficit).

The reserves at 31 March 2019 are £18,253.00, (2018 - £21,324). The current level of reserves held is for use by the charity in the forthcoming years in order to meet its goals.

During the year under review our charity was nominated by Marks & Spencer, Dunfermline for funding support and we are very grateful to the management and staff for all their hard work.

Future Plans

The charity aims to continue with its main objective, which is the provision of complementary therapies to cancer patients and people living with other debilitating illnesses in Fife and Perthshire.

Expansion: The charity aims to build on the projects with Cornhill Macmillan Centre at Perth and MS Society Fife. This will entail doing outreach work with various cancer and multiple sclerosis support groups and organisations, including NHS Tayside community centred nursing staff.

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 2019

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*

28/06/2019

APPENDIX 1



Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	1st	April	2018	To	31st	March	2019

Reference and administration details

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

Circle of Comfort
SC038004
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	Lynn Cunningham	Treasurer	Appointed – 01/04/2018	
4	Robert Haig	Trustee		
5				
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 396 treatments were carried out costing the charity just under £14,000. However part of this sum was reimbursed through the project with Cornhill Macmillan Centre Perth.
This represents a slight decrease in the number of treatments delivered compared to the previous year.
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 £6448 which was a slight increase compared to the previous year.

There were two very successful fundraising events held during the year. The first was a Strawberry Tea at the Queens Hall, Charleston which raised £1408.

The second was entitled "A Night with the Stars" hosted at the Carnegie Conference Centre Dunfermline. This event raised £3152.

As a result of the above and with other smaller fundraising activities the total amount raised through fundraising was £6448.

The costs associated with fund raising amounted to £2305 leaving a fundraising surplus of £4143.

In February 2019 Circle of Comfort agreed a Service Level Agreement (SLA) with MS Society - Fife, who agreed to fund complementary therapy treatments to people living in Fife and diagnosed with Multiple Sclerosis.

Financial review

Brief statement of the charity's policy on reserves

The charity maintains only one current account.

At 31 March 2019 the charity held £18,253 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 2019 / 20.

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

Signature(s)		
Full name(s)	Roseann Haig	
Position (e.g. Chair)	Chairperson	
Date	28/06/2019	

Receipts and payments accounts							
For the period from	Period start year			to	Period end year		
	01	April	2018		31	March	2019

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 £
A1 Receipts						
Donations	7,864				7,864	14,116
Legacies	-				-	-
Grants	-				-	-
Receipts from fundraising activities	6,448				6,448	5,087
Gross trading receipts	-				-	-
Income from investments other than land and buildings	-				-	-
Rents from land & buildings	-				-	-
Gross receipts from other charitable activities	2,734				2,734	3,642
A1 Sub total	17,046	-	-	-	17,046	22,845
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	-
Proceeds from sale of investments					-	-
A2 Sub total	-	-	-	-	-	-
Total receipts	17,046	-	-	-	17,046	22,845
A3 Payments						
Expenses for fundraising activities	2,305				2,305	9,454
Gross trading payments	-				-	-
Investment management costs	-				-	-
Payments relating directly to charitable activities	17,762				17,762	19,829
Grants and donations	-				-	-
Governance costs:						
Audit / independent examination	50				50	50
Preparation of annual accounts	-				-	-
Legal costs	-				-	-
Other	-				-	-
A3 Sub total	20,117	-	-	-	20,117	29,333
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	-
Purchase of investments					-	-
A4 Sub total	-	-	-	-	-	-
Total payments	20,117	-	-	-	20,117	29,333
Net receipts / (payments)	(3,071)	-	-	-	(3,071)	(6,488)
A5 Transfers to / (from) funds					-	-
Surplus / (deficit) for year	(3,071)	-	-	-	(3,071)	(6,488)

Section B Statement of balances

Categories	Details	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
		to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
B1 Cash funds	Cash and bank balances at start of year	21,324				21,324	27,812
	Surplus / (deficit) shown on receipts and payments account	(3,071)				(3,071)	(6,488)
	Cash and bank balances at end of year	18,253	-	-	-	18,253	21,324
(Agree balances with receipts and payments account(s))							

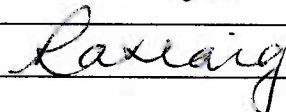
B2 Investments	Details	Fund to which asset belongs	Market valuation	Last year
			to nearest £	to nearest £
		Total	-	-

B3 Other assets	Details	Fund to which asset belongs	Cost (if available)	Current value (if available)	Last year
			to nearest £	to nearest £	to nearest £
	Laptop	Unrestricted	344	220	275
	Projector	Unrestricted	330	264	330
		Total	674	484	605

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

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

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

Signature	Print Name	Date of approval
	ROSEANN HAIG	29/08/19

Section C Notes to the Accounts

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

To pay fees to complementary therapists as they fall due for payment.

C2 Grants

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

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	£
Mileage allowance	1	754

C5 Transactions with trustees and connected persons

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

C6 Other information

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	7,864				7,864	7,076
Coop and Foundation Scotland	-				-	7,040
Total	7,864	-	-	-	7,864	14,116

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
			-	
			-	
			-	
			-	
Total	-	-	-	-

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 therapist fees from Cornhill					2,734	3,330
Miscellaneous					-	312
Total	-	-	-	-	2,734	3,642

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	318				318	408
Telephone	230				230	258
Travel	754				754	440
Therapist fees	15,769				15,769	16,967
Insurance/regulatory fees	397				397	360
Miscellaneous	46				46	1,044
Web site and IT	248				248	20
Promotional material	-				-	342
Total	17,762	-	-	-	17,762	19,829

APPENDIX 3



Independent examiner's report on the accounts		v2	
Report to the trustees/members of	Charity name Circle of Comfort		
Registered charity number	SC038004		
On the accounts of the charity for the period	Period start date		
	Day 01	Month April	Year 2018
	to		
	Day 31	Month March	Year 2019
Set out on pages	1-4	(remember to include the page numbers of additional sheets)	

Respective responsibilities of trustees and examiner

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.

Basis of independent examiner's statement

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.

Independent examiner's statement

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:
 - to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

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.

Signed: *Lynn Crichton*

Date: 19.07.19

Name: LYNN CRICHTON

Relevant professional qualification(s) or body (if any):

BA (HONS) ACCOUNTING WITH FINANCE

Address:

CALEDONIA HOUSE
 PORTLAND PARK
 SALTIRE CENTRE
 GLENROTHES, FIFE, KY16 2AL

*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.