



**Circle of Comfort**

**Financial Statement**

**31<sup>st</sup> March 2022**

**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** Roseann Haig, Chairperson  
Janet Halcrow, Secretary  
Lynne Carribine, Treasurer  
Robert Haig, Trustee

**Independent Examiner** 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 2022

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The trustees present their report of the charity for the year ended 31st March 2022.

### 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 – resigned 15<sup>th</sup> July 2021  
Lynne Carribine, Treasurer – appointed 15<sup>th</sup> July 2021  
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 2022

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### Objectives and Activities

The aims and objectives of the charity are to offer complementary therapies to diagnosed cancer patients. In February 2019 the charity expanded its services to include people suffering from Multiple Sclerosis. The charity continued to expand its services and in 2020 included people diagnosed with Parkinson's disease.

All patients are treated in their own home or in hospital. Massage, aromatherapy or reflexology treatments are given by one of a network of self-employed therapists to patients in 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.

The work of Circle of Comfort like many other charities, organisations and businesses was suspended from March 2020 due to the imposed national lockdown caused by the Covid 19 pandemic. Our work with clients was gradually restarted in July 2021 with additional risk assessments and safety precautions adopted.

As a result of the lockdown during part of the year under review the charity treated only 127 clients. The number of clients who contacted Circle of Comfort directly was 81, with only two clients referred from Cornhill Day Centre – Perth via the charity's SLA with Macmillan. A similar agreement with MS society-Fife expired. Circle of Comfort agreed a service level agreement with Parkinson's UK to provide complementary therapy to people in Fife. From this new SLA 13 people diagnosed with Parkinson's disease received complementary therapy treatment during the year under review.

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 2022**

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### **Achievements and Performance**

The suspension of all complementary therapy services in March 2020 due to Covid pandemic meant the number of people able to take advantage of the charity's complementary therapy services was again reduced when compared to a normal year. However, we were pleased to be able to restart our service in July 2021.

To publicise the work of the charity in providing complementary therapies to people living with cancer, multiple sclerosis and Parkinson's disease while in lockdown a major redesign of the charity's website was completed and the new designs were incorporated in the production of new printed leaflets and business cards.

The Chair continues to take part in "Cross Party on Cancer" which meets at the Scottish Parliament Building, Edinburgh albeit the recent sessions have been held on-line. The charity is also a member of the British Society for Integrative Oncology and the Chair participates in their online conferences. Circle of comfort is also link with the information-based charity "Yes to Life".

We were delighted to once again be recognised by the Co-op Community Fund and we were delighted that thanks to Co-op members this raised a total of £2,720.00. We are extremely grateful for this generous support.

With the easing of restriction our therapists took on a "team challenge" by walking in relays over the Fife Coastal Path from Kincardine to Newburgh and also ran a successful Quiz Night.

During the year the executive committee decided to part fund oncology training for three therapists and this was arranged with the Susan Findlay organisation.

Circle of Comfort has linked up with the Cranfield Trust to create a three to five-year plan.

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*)

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**Year Ended 31st March 2022**

### **Financial Review**

The Charity recorded a deficit for the year of £7,479.00 (2021, £2853.00 surplus).

The reserves at 31 March 2021 are £17,184 (2021 - £24,663). 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 awarded the sum of £2,720.00 from the Co-op Community Fund and also received considerable support in the way of generous donations from members of the public. Fundraising "team challenge" by our therapists walking in relays over the Fife Coastal Path and a successful quiz night raised a total £2774:00.

### **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 Multiple Sclerosis and Parkinson's disease who live across Fife and Perthshire. Circle of Comfort has linked up with the Cranfield Trust to obtain helpful assistance in planning for the future and we look forward to working with their appointed volunteer.

**Expansion:** The charity aims to build on the projects with Cornhill Macmillan Centre at Perth and the new agreement concluded with Parkinson's UK Scotland will hopefully be successful.

**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 2022

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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



**Roseann Haig**

Chairperson

11/08/2022

APPENDIX 1



Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
		Period start date			Period end date		
		Day	Month	Year			
From	01	April	2021	To	31	March	2022

**Reference and administration details**

<b>Charity name</b>	Circle of Comfort
<b>Other names charity is known by</b>	
<b>Registered charity number</b>	SC038004
<b>Charity's principal address</b>	153 Halbeath road Dunfermline Fife Scotland <b>Postcode KY11 4LF</b>

**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	Chair		
2	Janet Halcrow	Secretary		
3	Lynn Cunningham	Treasurer	01/04/2021 - 15/07/2021	
4	Lynne Carribine	Treasurer	15/07/2021 - 31/03/2022	
5	Robert Haig			
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 principal 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 principal 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 Perthshire and at other locations at the discretion of the Organisation's Trustees.

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

The work of Circle of Comfort work was suspended from March 2020 due to the imposed national lockdown caused by the Covid 19 pandemic. Our work with clients was gradually restarted in July 2021 with additional risk assessments and safety precautions adopted. As a result of the lockdown during part of the year under review the charity treated only 127 clients.

With the easing of restriction our therapists took on a "team challenge" by walking in relays over the Fife Coastal Path from Kincardine to Newburgh and also ran a successful Quiz Night

## APPENDIX 1

### Achievements and performance

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

The suspension of all complementary therapy services in March 2020 due to Covid pandemic meant the number of people able to take advantage of the charity's complementary therapy services was again reduced when compared to a normal year. However, we were pleased to be able to restart our service in July 2021.

To publicise the work of the charity in providing complementary therapies to people living with cancer, multiple sclerosis and Parkinson's disease while in lockdown a major redesign of the charity's website was completed and the new designs were incorporated in the production of new printed leaflets and business cards.

The Chair continues to take part in "Cross Party on Cancer" which meets at the Scottish Parliament Building, Edinburgh albeit the recent sessions have been held on-line. The charity is also a member of the British Society for Integrative Oncology and the Chair participates in their online conferences. Circle of Comfort is also link with the information-based charity "Yes to Life".

We were also delighted to once again be recognised by the Co-op Community Fund and we were delighted that thanks to Co-op members this raised a total of £2,720.00. We are extremely grateful for this generous support.

With the easing of restriction our therapists took on a "team challenge" by walking in relays over the Fife Coastal Path from Kincardine to Newburgh and also ran a successful Quiz Night. A total of £2774:00 was raised by these two events.

During the year the executive committee decided to part fund oncology training for three therapists and this was arranged with the Susan Findlay organisation.

Circle of Comfort has linked up with the Cranfield Trust to create a three to five-year plan.

### Financial review

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

The charity maintains only one current account. At 31st March 2022 the charity held £17,184 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 2022 / 23

#### Details of any deficit

The Charity recorded a deficit for the year of £7,479.00 (2021, £2853.00 surplus).

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

**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>	Chair	
<b>Date</b>	11/08/2022	

Receipts and payments accounts						
For the period from				to		
	01	April	2021		31	March 2022

## 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	5,568				5,568	2,114
Legacies					-	
Grants					-	2,000
Receipts from fundraising activities	2,774				2,774	2,021
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities	2,040				2,040	
<b>A1 Sub total</b>	<b>10,382</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,382</b>	<b>6,135</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>10,382</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,382</b>	<b>6,135</b>
<b>A3 Payments</b>						
Expenses for fundraising activities	75				75	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	17,735				17,735	3,232
Grants and donations					-	
Governance costs:					-	
Audit / independent examination	50				50	50
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
<b>A3 Sub total</b>	<b>17,860</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>17,860</b>	<b>3,282</b>
<b>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>17,860</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>17,860</b>	<b>3,282</b>
<b>Net receipts / (payments)</b>	<b>(7,478)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(7,478)</b>	<b>2,853</b>
<b>A5 Transfers to / (from) funds</b>						
<b>Surplus / (deficit) for year</b>	<b>(7,478)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(7,478)</b>	<b>2,853</b>

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	24,663				24,663	21,810
	Surplus / (deficit) shown on receipts and payments account	(7,479)				(7,479)	2,853
						-	
	Cash and bank balances at end of year	17,184	-	-	-	17,184	24,663

(Agree balances with receipts and payments account(s))

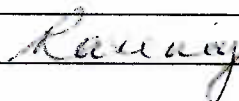
B2 Investments	Details	Fund to which asset belongs	Market valuation	Last year
			to nearest £	to nearest £
		Total	-	-

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	13	82
	Projector	unrestricted	330	66	132
		Total	674	79	214

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 11	08/022

**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. All funds are 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**

**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)

**C4b Trustee expenses - details**

	Number of trustees	£
Travel Expenses	1	104

**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 (including gift aid)	5,568				5,568	2,114
					-	
					-	
<b>Total</b>	<b>5,568</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,568</b>	<b>2,114</b>

## 2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
The Corra Foundation			-	2,000
			-	
			-	
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,000</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					-	
Reimbursement of therapists fees Parkinsons Society	2,040				2,040	
Reimbursement of therapists fees MS Society					-	
					-	
					-	
					-	
<b>Total</b>	<b>2,040</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,040</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 and Stationery	181				181	82
Telephone	259				259	193
Travel	199				199	
Therapist fees and outlays	8,210				8,210	1,138
Insurance / Regulatory Fees	289				289	407
Website and IT	1,555				1,555	273
Promotional Material	1,687				1,687	978
Coordinator	4,255				4,255	91
Training	600				600	70
Subscriptions	370				370	
Bank Charges	79				79	
Miscellaneous	52				52	
Rounding Difference	- 1				- 1	
<b>Total</b>	<b>17,735</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>17,735</b>	<b>3,232</b>

APPENDIX 3



**Independent examiner's report on the accounts** v2

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			to	Period end date		
Day	Month	Year		Day	Month	Year
1 <sup>st</sup>	April	2021		31 <sup>st</sup>	March	2022

Set out on pages

(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 (as amended). 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 2006 Accounts Regulations. 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 view given by 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:  
Name:

*Lynn Clifton* Date: 21/9/22  
LYNN CLIFTON

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

Address:

FIFE VOLUNTARY ACTION  
CALEDONIA HOUSE  
PENTLAND PARK, SALTIRE CENTRE  
GLASGOW, FIFE, KY11 6AL

\*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.