



Financial Statement

31st March 2023

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
Lynne Carribine, Treasurer
Robert Haig, Trustee

Independent Examiner Janice Sinclair FCPFA
Westerdale House
Pitfirrane, Dunfermline
Fife
KY12 8RQ

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 2023

The trustees present their report of the charity for the year ended 31st March 2023.

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
Lynne Carribine, Treasurer
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 their responsibilities as a trustee, 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 2023

Objectives and Activities

The aims and objectives of the charity are to offer complementary therapies to diagnosed cancer patients.

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 main focus of work other than the support of people with cancer has been to raise funds.

It is gratifying to report the Service Level Agreements with Cornhill Macmillan Centre at Perth Royal Infirmary and with Parkinson's UK - Fife Branch have continued to prove successful and both organisations continue to support people in Perthshire and Fife respectively with funded at home therapy treatments.

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 2023

Achievements and Performance

The work of circle of Comfort in supporting clients with complimentary therapy treatments continued to build back slowly from a low number following the Covid 19 pandemic with additional safety health procedures in place for the early part of the year.

Circle of comfort continues to publicise its work with visits to local organisations and cancer support groups and cancer support and treatment centres at Kirkcaldy, Dundee and Edinburgh.

We were pleased to receive support during the year from the Cranfield Trust and their volunteer consultant assisted in the development of an outlined planning strategy which helped highlight key issues and actions for the short and medium term.

We were very pleased to receive an award of £9750:00 from Awards for All; this enable the recruitment of a part time Charity Manager which was one key issue identified in the outlined planning strategy. On the 9th January we were delighted that Lynne Laverty joined us in this role.

The role of the newly recruited part time charity manager while helping to identify funding opportunities would ultimately become responsible for the day-to-day management of the charity's core function and the continued expansion and development of the Charity's services.

Subsequently at the end of March, the Chairperson handed over day to day management of the charity's core function to the Charity Manager.

We were also delighted to receive an award of £2000:00 from the Robertson Trust to help fund the core work of our charity; the provision of complimentary therapy treatments to people living with cancer.

In September our chairperson took part in "The Kilt Walk" held in Edinburgh raising with the help of a contribution from The Tom Hunter Foundation, a total in excess of £1800:00.

We will continue to use social media to raise the profile of the events and services we provide. Social media presence has increased greatly over the last year with more engagement and followers on Facebook.

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 the executive committee of Circle of Comfort are extremely grateful to everyone who supports its work.

Circle of Comfort

Trustees Annual Report (*continued*)

Year Ended 31st March 2023

Financial Review

The Charity recorded a deficit for the year of £1,267 (2022, £7,479.00 deficit).

The reserves at 31 March 2023 are £15,917 (2022 - £17,184). 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 gratefully received the award of £9750:00 from Awards for All to fund the services of a part time charity manager and an award of £2000:00 from the Robertson Trust to help fund on-going complementary therapy treatments. Some £1800:00 was raised through participation the Edinburgh Kilt Walk.

Future Plans

The charity aims to continue with its main objective, which is the provision of complementary therapies to cancer patients and will analyse the data of referrals for treatment to gain a better understanding of referral sources, locations so we can better plan the delivery of our services.

Expansion: The charity aims to build on the already successful Service Level Agreements with Cornhill Macmillan Centre at Perth and Parkinson's UK by seeking similar agreements with other organisations.

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 2023

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

Fife Voluntary Action has been appointed as Independent Examiner.

Signed on behalf of the trustees



Roseann Haig Chairperson

29th June 2023

Note: Fife Voluntary Action were unable to carry out an Independent Examination due to a backlog in other work commitments subsequently Janice Sinclair FCPFA was appointed as Independent Examiner.

APPENDIX 1



Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
	Period start date			To	Period end date		
	Day	Month	Year		Day	Month	Year
From	01	April	2022		31	March	2023

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
Scotland
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	Chair		
2	Janet Halcrow	Secretary		
3	Lynne Carribine	Treasurer		
4	Robert Haig			
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 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 in supporting clients with complimentary therapy treatments continued to build back slowly from a low number following the Covid 19 pandemic with additional safety health procedures in place for the early part of the year.

Circle of comfort continues to publicise its work with visits to local organisations and cancer support groups and cancer support and treatment centres at Kirkcaldy, Dundee and Edinburgh.

We were pleased to receive support during the year from the Cranfield Trust and their volunteer consultant assisted in the development of an outlined planning strategy which helped highlight key issues and actions for the short and medium term.

APPENDIX 1

Achievements and performance

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

We were very grateful to receive an award of £9750:00 from Awards for All has this enable the recruitment of a part time Charity Manager which was one key issue identified in the outlined planning strategy.

We were also delighted to receive an award of £2000:00 from the Robertson Trust to help fund the core work of our charity; the provision of complimentary therapy treatments to people living with cancer.

In September our chairperson took part in "The Kilt Walk" held in Edinburgh raising with the help of a contribution from The Tom Hunter Foundation, a total in excess of £1800:00.

The role of the newly recruited part time charity manager while helping to identify funding opportunities will ultimately become responsible for the day-to-day management of the charity's core function and the continued expansion and development of the Charity's services.

We will continue to use social media to raise the profile of the events and services we provide. Social media presence has increased greatly over the last year with more engagement and followers on Facebook.

Financial review

Brief statement of the charity's policy on reserves

The charity maintains only one current account. At 31st March 2023 the charity held £15,917 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 2023 / 24

Details of any deficit

The Charity recorded a deficit for the year of £1,267 (2021-22, £7,479.00 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)	Chair	
Date	29/06/2023	



Receipts and payments accounts						
For the period from	Period start date			to	Period end date	
	Year	Month	Day		Year	Month
	01	April	2022		31	March

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	1,022				1,022	5,568
Legacies					-	
Grants	2,000	9,750			11,750	
Receipts from fundraising activities	4,436				4,436	2,774
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities	2,933				2,933	2,040
					-	
A1 Sub total	10,391	9,750	-	-	20,141	10,382
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	10,391	9,750	-	-	20,141	10,382
A3 Payments						
Expenses for fundraising activities	36				36	75
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	18,775	2,597			21,372	17,735
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	50
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
					-	
A3 Sub total	18,811	2,597	-	-	21,408	17,860
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
					-	
A4 Sub total	-	-	-	-	-	-
Total payments	18,811	2,597	-	-	21,408	17,860
Net receipts / (payments)	(8,420)	7,153	-	-	(1,267)	(7,478)
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	(8,420)	7,153	-	-	(1,267)	(7,478)

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	17,184				17,184	24,663
	Surplus / (deficit) shown on receipts and payments account	(8,420)	7,153			(1,267)	(7,479)
						-	
	Cash and bank balances at end of year	8,764	7,153	-	-	15,917	17,184


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
	Projector	unrestricted	330	-	66
		Total	674	-	79

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 June 2023

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 payments & meet staffing costs.

	Type of activity or project supported	Individual / institution	Number of grants made	£
C2 Grants	Manager's salary	national lottery	1	9,750
			Total	9,750

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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	Authority under which paid	£
C3b Trustee remuneration - details		

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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		Number of trustees	£
C4b Trustee expenses - details	travel expenses	1	193

	Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)
C5 Transactions with trustees and connected persons				

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)	1,022				1,022	5,568
					-	
					-	
Total	1,022	-	-	-	1,022	5,568

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
The Robertson Trust	2,000		2,000	-
National Lottery Awards for All		9,750	9,750	-
			-	
			-	
Total	2,000	9,750	11,750	-

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, Macmillan Cornhill	988				988	
Reimbursement of therapist fees, Parkinsons Society	1,945				1,945	2,040
					-	
					-	
					-	
					-	
Total	2,933	-	-	-	2,933	2,040

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	140				140	181
Telephone	295	146			441	259
Travel	193				193	199
Therapist Fees and Outlays	12,016				12,016	8,210
Insurance / Regulatory Fees	382				382	289
Website and IT	518				518	1,555
Promotional material	50				50	1,687
Co-ordinator	3,203				3,203	4,255
Staffing Costs	1,347	2,451			3,798	
Training	-				-	600
Subscriptions	235				235	370
Merchants Fees / Bank Charges	-				-	79
Fundraising Events	36				36	
Miscellaneous	397				397	52
Rounding Differences	-				-	1
Total	18,811	2,597	-	-	21,408	17,735

APPENDIX 3



Independent examiner's report on the accounts v2

Report to the trustees/members of
Registered charity number
On the accounts of the charity for the period

Charity name		Circle of Comfort					
Registered charity number		SC038004					
Period start date			to	Period end date			
Day	Month	Year		Day	Month	Year	
1 st	April	2022		31 st	March	2023	
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:
Relevant professional qualification(s) or body (if any):

[Signature] **Date:** 24th Oct 2023
 JANICE SINCLAIR
 FELLOW CHARTERED INSTITUTE OF PUBLIC FINANCE & ACCOUNTANCY

Address:

WESTERDALE HOUSE
 PITKERRANE
 DUNFERMLINE
 KY12 8RQ

*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.