



Financial Statement

31st March 2025

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
Robert Haig, Treasurer
Richard Crompton, Trustee
Rachel Wall, Trustee
Dr Adrian de Andres Gutierrez, 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 2025

The trustees present their report of the charity for the year ended 31st March 2025.

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:

Roseann Haig, Chairperson
Janet Halcrow, Secretary
Robert Haig, Treasurer
Richard Crompton, Trustee
Rachel Wall, Trustee
Adrian de Andres Gutierrez Trustee - resigned 12th March 2025
Susan Findlay, Trustee - resigned 24th February 2025
TJ Moore, Trustee - resigned 3rd July 2024

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 2025

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.

At the beginning of the year the Executive Committee had a full quota of eight trustees, however during the year three trustees resigned leaving five trustees. The required minimum number of trustees is three as per the charity's constitution.

The Service Level Agreements (SLA) with Parkinson's UK – Fife Branch which began in 2021 continues as does the SLA with Cornhill Macmillan Centre at Perth Royal Infirmary which commenced some years earlier in 2017.

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 and local authority staff.

Circle of Comfort

Trustees Annual Report (*continued*)

Year Ended 31st March 2025

Achievements and Performance

Around 35,400 people are diagnosed with cancer in Scotland each year – more than 4 people every hour. Based on Cancer Research UK's research, the number of cases is projected to rise by nearly one fifth, to around 42,100 new cases per year in 2040. This would continue the long-term trend of an increasing number of cancer diagnoses over time.

The complementary therapy service provided by the charity is more and more being integrated into the general care provided by health care professionals to people who are undergoing their medical treatment and also 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.

The service we provide to people who are living with cancer and who were referred to Circle of Comfort directly has seen a slight increase in the number of clients treated compared to the previous year. However, the number of people referred from the Cornhill Macmillan Centre at Perth Royal Infirmary was down compared to last year. This may be due to a change in personnel at the beginning of the year, as there was a slight increase in referral numbers in the second half of the year.

There was a significant increase in the number of clients referred for treatment from the SLA with the Fife Branch of Parkinsons UK, with the number of treatments delivered increased by more than three times as in the previous year.

We have also taken the first steps in expanding the reach of our service by treating our first client in Edinburgh.

Like all charities Circle of Comfort rely on and are extremely grateful for the generous donations and awards from businesses and organisations. During the year we were delighted to receive, £300.00 from WL GORE, £3,000.00, from the H & J GIBB TRUST, £5,000.00 from our local business partner for 2024. We are extremely grateful for the support we received throughout the year from this internationally renowned company. We also received the second years award from the AGNES HUNTER TRUST of £5000.00. In October we received the marvellous award of £25,000.00 via an Edinburgh firm of solicitors acting for the REEKIE TRUST.

We also express our grateful thanks to our friends and supporters who made significant personal donations which together with awards already mentioned, helps 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 grateful to everyone who supports its work.

Circle of Comfort

Trustees Annual Report (*continued*)

Year Ended 31st March 2025

Financial Review

The Charity recorded a surplus for the year of £28,383.53 (2023-24, £7,793:52 surplus).

The reserves at 31 March 2025 are £52,094.73 (2024 - £23,711). 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 grants and awards from funding organisations and companies totalling £38,300.00.

Some £8200 (approx.) was raised through fundraising events, gift aid receipts and donations.

Future Plans

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

Expansion: All organisations must grow if they wish to survive. Our plan in the medium to long term is to introduce additional types of proven complementary therapy treatments and to expand the reach of Circle of Comfort into other geographical areas.

Circle of Comfort

Trustees Annual Report (*continued*)

Year Ended 31st March 2025

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.

Signed on behalf of the trustees



Roseann Haig Chairperson

26/06/2025

APPENDIX 1

OSCr

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	01	April	2024	To	31	March	2025

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	Robert Haig	Treasurer		
4	Gerard Richard Crompton			
5	Rachel Louise Bamf Wall			
6	Dr T J Moore		01/04/2024 – 03/07/2024	
7	Susan Findlay		01/04/2024 – 24/02/2025	
8	Dr Adrian de Andres Gutierrez		01/04/2024 – 12/03/2025	
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

There has been a slight increase in the number of clients treated compared to the previous year.
The SLA with Cornhill Macmillan Centre at Perth Royal Infirmary which commenced some years earlier in 2017 continues as does the Service Level Agreements with Parkinson's UK – Fife Branch which began in 2021 with the number of treatments delivered increased by more than three times as in the previous year.

APPENDIX 1

Achievements and performance

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

During the year we were delighted to receive, £300.00 from WL Gore, £3,000.00, from the H & J Gibb Trust, £5,000.00 from our local business partner for 2024. We are extremely grateful for the support we received throughout the year from this internationally renowned company. We also received the second years award from the Agnes Hunter Trust of £5000.00. In October we received the marvellous award of £25,000.00 via an Edinburgh firm of solicitors acting for the Reekie Trust

Financial review

Brief statement of the charity's policy on reserves

The charity maintains only one current account. At 31st March 2025 the charity held £52,095 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 2025/26

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	26/06/2025	

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	2024		31	March	2025

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	5,445				5,445	1,974
Legacies					-	
Grants	38,300				38,300	17,429
Receipts from fundraising activities	2,754				2,754	6,747
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities	6,968				6,968	4,203
					-	
A1 Sub total	53,467	-	-	-	53,467	30,353
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	53,467	-	-	-	53,467	30,353
A3 Payments						
Expenses for fundraising activities	201				201	158
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	24,042				24,042	22,401
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	24,242	-	-	-	24,242	22,559
A4 Payments relating to asset and investment movements						
Purchases of fixed assets	841				841	
Purchase of investments					-	
A4 Sub total	841	-	-	-	841	-
Total payments	25,083	-	-	-	25,083	22,559
Net receipts / (payments)	28,384	-	-	-	28,384	7,794
A5 Transfers to / (from) funds					-	
Surplus / (deficit) for year	28,384	-	-	-	28,384	7,794

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	23,711				23,711	15,917
	Surplus / (deficit) shown on receipts and payments account	28,384				28,384	7,794
						-	
						-	
	Cash and bank balances at end of year	52,095	-	-	-	52,095	23,711
	(Agree balances with receipts and payments account(s))						

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

Categories	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 for use by Coordinator	unrestricted	840	775	-
	Laptop for use by Charity Manager	unrestricted	840	840	-
		Total	1,680	1,615	-

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

Categories	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 Haig	26 June 2025

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 and meet staffing costs.

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
--	---

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)	X
---	---

C4b Trustee expenses - details

	Number of trustees	£

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	5,445				5,445	1,974
					-	
					-	
					-	
Total	5,445	-	-	-	5,445	1,974

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
ROBERTSON TRUST			-	500
THE EDWARD GOSTLIN EGF			-	2,000
ALBERT HUNT SP			-	2,000
AGNES HUNTER TRUST	5,000		5,000	5,000
MILLER HOMES COMMUNITY FUNDS			-	1,000
FIFE COUNCIL			-	429
TechnipFMC	5,000		5,000	6,500
WL GORE	300		300	
H & J GIBB TRUST	3,000		3,000	
REEKIE TRUST	25,000		25,000	
Total	38,300	-	38,300	17,429

3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment to nearest £	Permanent endowment to nearest £	Total current period to nearest £	Total last period to nearest £
Reimbursement of therapists fees from Cornhill	848				848	1,788
Reimbursement therapists fees from Parkinsons	6,120				6,120	2,415
					-	
					-	
					-	
					-	
					-	
Total	6,968	-	-	-	6,968	4,203

4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment to nearest £	Permanent endowment to nearest £	Total current period to nearest £	Total last period to nearest £
Postage & Stationery	204				204	114
Telephone	197				197	323
Therapist Fees and Outlays	14,572				14,572	10,408
Insurance / Regulatory Fees	304				304	378
Website and IT	817				817	1,327
Promotional material	-				-	549
Co-ordinator	5,727				5,727	4,794
Staffing Costs	1,324				1,324	3,770
Subscriptions	268				268	120
Miscellaneous	628				628	618
Total	24,042	-	-	-	24,042	22,401

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				Period end date			
	Day	Month	Year	to	Day	Month	Year	
	1 st	April	2024		31 st	March	2025	
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*] - 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 - to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.							
Signed:					Date:	29/7/25		
Name:	JANICE SINCLAIR							
Relevant professional qualification(s) or body (if any):	C. I. P. F. A.							
Address:	WESTERDALE HOUSE P. TERRANE 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.