

REGISTERED CHARITY NUMBER: SC034713

**Report of the Trustees and
Financial Statements for the Year Ended 31 March 2025
for
The Lavender Touch**

Gall Robertson CA
Tweedside Park
Tweedbank
Galashiels
Selkirkshire
TD1 3TE

The Lavender Touch

Contents of the Financial Statements for the Year Ended 31 March 2025

	Page
Report of the Trustees	1 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 to 14

The Lavender Touch
Report of the Trustees
for the Year Ended 31 March 2025

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Charity's objectives are:

1. To provide support for people with cancer living in the Scottish Borders
2. To provide support to families of cancer patients living in the Scottish Borders through the cancer journey.

Significant activities

The Lavender Touch has continued with the main aim to support people living in the Scottish Borders through their cancer experience. This includes those living with cancer longer term and for many those who are in the last few weeks of life. The charity also supports their families who care for them.

The main focus of work continues to be to raise funds to provide a free service of complimentary therapy treatments across the Scottish Borders Region. We have discontinued sales of our in house produced products. Profit margins had become minimal and we decided to focus our limited resources in other areas. Sales of our sleepwear continue. This product, whilst providing a small income, has a primary impact of transforming a nights sleep for those with specific needs, providing them with an uninterrupted nights sleep as they no longer have to change bedding and sleepwear during the night. Our sleepwear is available for purchase locally and online.

The Lavender Touch

Report of the Trustees for the Year Ended 31 March 2025

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

The referral rate continues to rise gradually. Referrals are not always evenly distributed across the region. We continue to review the number and geographical distribution of our therapists to promote a short wait time for treatment.

The Charity received donations and gifts from individuals and organisations, raised from a wide variety of initiatives.

We raise funds via the sale of products, table sales at local community events, rummage sales, grant applications and sales in our small shop. We continually look at ways to ensure that the charity is responsive to the needs of the local community and engage more companies to become Charity partners for the year.

This year we have had a focus on reviewing our policies and procedures. This has been led by one of our trustees who has experience in this area, supported by admin support and development manager alongside a local organisation which provides charity support in this area.

Another trustee led a collaborative piece of work on our values.

Our Values

Our work is rooted in a few key values that guide us every day. These values are the heart of our work, and they remind us why we do what we do.

Compassion

Compassion is at the core of everything we do. We approach each service-user, volunteer, therapist, employee and member of the public with genuine care and warmth recognising their dignity and worth.

Community

We are deeply connected to the people and place of the Scottish Borders. We are loyal partners to our community through challenges and opportunities.

Understanding

We strive to truly listen and learn from the experiences of others. We create a culture of inclusion where everyone feels seen, heard and valued.

Trustworthy

We are committed to being a charity that people can depend on. We earn trust through honesty, integrity and consistency in everything we do.

Person-focused

We place people at the heart of everything we do. Our work is rooted in dignity and a commitment to empowering the people we work with.

We held a "review day", where we invited trustees, employees, therapists and volunteers (a number of whom have been service users) to attend. This was an opportunity to discuss what is going well, what isn't so good and to suggest thoughts and ideas for moving forward.

Our charity shop is now open 6 days per week and is supported by a dedicated and increasing group of volunteers. Whilst the majority of volunteers are retired we now have a number of younger volunteers giving a greater age range and enabling us to gain a wider range of views on charity development on an ongoing basis.

We take every opportunity to celebrate our volunteers particularly during volunteers week, on social media and we invite them to express their thoughts and views.

Local community donations and sales remain high. There are some donations to the shop which we are unable to utilise, therefore we "recycle" these items to other charities e.g. Smalls for All; Arthurshiel Animal rescue Centre etc.

Donations are so high that we have increased the number of rummage sales, which are always very well attended and are increasingly being a regular part of the local community calendar.

The profile of donations, gifts and fundraising continues to change over time. We review our financial position throughout the year to ensure we either break even or make a small profit which enables us to continue charity development.

The Charity continues to use social media to raise the profile of the events and work the charity does as well as contributing to the wider local community by promoting events and fundraising of those people that support us. We continue to work with a local marketing company to improve our visibility in the local community, initial reports demonstrate an increase in engagement. This has been particularly helpful in spotlighting the people we can support, our volunteers and shop sales.

The Lavender Touch

Report of the Trustees for the Year Ended 31 March 2025

Our Charity Development Worker and Charity Administration Support Worker are both committed to the work of the charity and keep our day to day services running. They are both essential to the smooth running of The Lavender Touch.

The Lavender Touch was voted as the best Charity and Community Organisation Award at the Galashiels Heartland Awards 2025.

Local secondary schools engage with Youth Philanthropy Initiative Scotland, to offer young people the opportunity to research and work alongside local charities. They then present their proposals at a school event and if successful progress to a regional event. We have worked with a number of groups of students for several years. This year a number of groups chose the Lavender Touch as their charity, each engaging with us as they prepared their presentations. The winning group had chosen The Lavender Touch as their charity with prize money being donated to the charity. We are keen to continue to support these young people as it provides the opportunity to have a discussion around cancer, fundraising and the value of volunteering.

FINANCIAL REVIEW

Financial position

During the 12-month period, the Charity generated a surplus on general funds of £40,249 (2024 - surplus of £835).

Reserves policy

The Charity aims to hold reserves to cover two years' worth of costs. Available general reserves at the year end were £184,253 (2024 - £144,004).

FUTURE PLANS

In 2025/26 we plan to:

- Continue to grow our volunteer base, providing good support and education relevant to their role
- Explore and potentially implement self-referral for treatments
- Improve the marketing of the charity, its services and products

Covid-19

Covid-19 has continued to impact the Charity in that income streams have changed. We no longer have access to the same NHS premises for treatment provision, alternatives will come at an additional cost to the charity.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is a Scottish Charitable Incorporated Organisation (a SCIO). The charity was previously an unincorporated association but changed its legal form to a SCIO on 25 June 2015. The assets of the unincorporated association were transferred to the SCIO on 1 July 2015. It has a single tier structure and as such the trustees are the members of the charity.

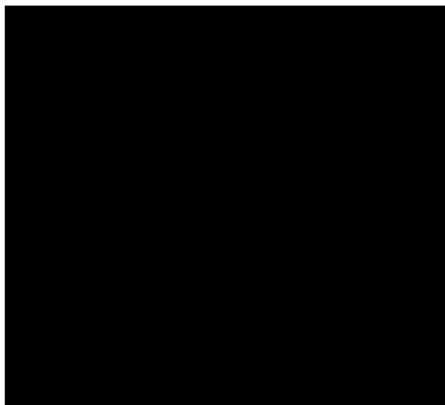
Recruitment and appointment of new trustees

Potential trustees are identified by current board members on the basis of their expertise and skill set.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SC034713



The Lavender Touch
Report of the Trustees
for the Year Ended 31 March 2025

REFERENCE AND ADMINISTRATIVE DETAILS

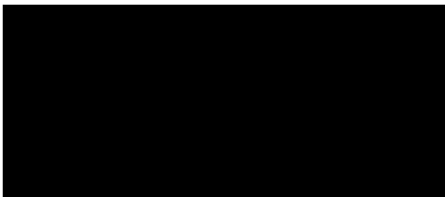
Independent Examiner

Gall Robertson CA
Tweedside Park
Tweedbank
Galashiels
Selkirkshire
TD1 3TE

COMMENCEMENT OF ACTIVITIES

The SCIO was incorporated on 25 June 2015, changing constitution from an unincorporated charity. It commenced trading on 1 July 2015.

Approved by order of the board of trustees on 24 October 2025 and signed on its behalf by:

A large black rectangular box redacting the signature of the board of trustees.

.....

**Independent Examiner's Report to the Trustees of
The Lavender Touch**

I report on the accounts for the year ended 31 March 2025 set out on pages six to fourteen.

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) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) 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 the independent examiner's report

My examination was 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 seeking explanations from you as 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 connection with my examination, no matter has come to my attention :

(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 to comply with Regulation 8 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.

Gall Robertson CA
Tweedside Park
Tweedbank
Galashiels
Selkirkshire
TD1 3TE

Date: 24/10/25

The Lavender Touch

**Statement of Financial Activities
for the Year Ended 31 March 2025**

	Notes	Unrestricted fund £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		72,253	-	72,253	34,635
Charitable activities					
Support of cancer patients and family		14,355	-	14,355	15,798
Other trading activities	2	73,044	-	73,044	48,888
Investment income	3	1,646	-	1,646	1,494
Total		<u>161,298</u>	<u>-</u>	<u>161,298</u>	<u>100,815</u>
EXPENDITURE ON					
Raising funds		14,150	-	14,150	23,605
Charitable activities					
Provision of Aromatherapy services		55,943	-	55,943	34,977
Support of cancer patients and family		50,956	-	50,956	41,398
Total		<u>121,049</u>	<u>-</u>	<u>121,049</u>	<u>99,980</u>
NET INCOME		40,249	-	40,249	835
RECONCILIATION OF FUNDS					
Total funds brought forward		144,004	-	144,004	143,169
TOTAL FUNDS CARRIED FORWARD		<u><u>184,253</u></u>	<u><u>-</u></u>	<u><u>184,253</u></u>	<u><u>144,004</u></u>

The notes form part of these financial statements

The Lavender Touch

**Balance Sheet
31 March 2025**

	Notes	Unrestricted fund £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
FIXED ASSETS					
Intangible assets	11	-	-	-	18
Tangible assets	12	-	-	-	170
		<u>-</u>	<u>-</u>	<u>-</u>	<u>188</u>
CURRENT ASSETS					
Stocks	13	6,352	-	6,352	7,883
Debtors	14	514	-	514	381
Cash at bank and in hand		183,569	-	183,569	138,981
		<u>190,435</u>	<u>-</u>	<u>190,435</u>	<u>147,245</u>
CREDITORS					
Amounts falling due within one year	15	(6,182)	-	(6,182)	(3,429)
NET CURRENT ASSETS		<u>184,253</u>	<u>-</u>	<u>184,253</u>	<u>143,816</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>184,253</u>	<u>-</u>	<u>184,253</u>	<u>144,004</u>
NET ASSETS		<u>184,253</u>	<u>-</u>	<u>184,253</u>	<u>144,004</u>
FUNDS	17				
Unrestricted funds				<u>184,253</u>	<u>144,004</u>
TOTAL FUNDS				<u>184,253</u>	<u>144,004</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 24.10.25 and were signed on its behalf by:



The Lavender Touch

Notes to the Financial Statements for the Year Ended 31 March 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

The Charity constitutes a public benefit entity.

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Intangible fixed assets

Development Costs	33% straight line depreciation
-------------------	--------------------------------

All intangible fixed assets are initially recorded at cost. Amortisation is calculated so as to write off the cost of an asset, over the useful economic life of that asset which is straight line over 3 years.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and Fittings	25% straight line depreciation
Computer Equipment	25% straight line depreciation

Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses. If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in capital and reserves, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess shall be recognised in profit or loss.

Impairment

The Lavender Touch

Notes to the Financial Statements - continued for the Year Ended 31 March 2025

1. ACCOUNTING POLICIES - continued

Tangible fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Donated goods

Where practicable, donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale. Due to the large number of low value items donated for resale in the shop and the absence of a stock control system, the charity believe it is impracticable to value these items when donated, and in this case their value is recognised when they are sold.

Provisions

Provisions are recognised when the entity has an obligation at the reporting date as a result of a past event; it is probable that the entity will be required to transfer economic benefits in settlement and the amount of the obligation can be estimated reliably. Provisions are recognised as a liability in the statement of financial position and the amount of the provision as an expense.

Provisions are initially measured at the best estimate of the amount required to settle the obligation at the reporting date and subsequently reviewed at each reporting date and adjusted to reflect the current best estimate of the amount that would be required to settle the obligation. Any adjustments to the amounts previously recognised are recognised in profit or loss unless the provision was originally recognised as part of the cost of an asset. When a provision is measured at the present value of the amount expected to be required to settle the obligation, the unwinding of the discount is recognised in finance costs in profit or loss in the period it arises.

The Lavender Touch

Notes to the Financial Statements - continued for the Year Ended 31 March 2025

2. OTHER TRADING ACTIVITIES

	31.3.25	31.3.24
	£	£
Product sales	925	1,755
Sleepwear sales	397	401
Shop sales	71,722	46,732
	<u>73,044</u>	<u>48,888</u>

3. INVESTMENT INCOME

	31.3.25	31.3.24
	£	£
Deposit account interest	1,646	1,494
	<u>1,646</u>	<u>1,494</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

5. STAFF COSTS

	31.3.25	31.3.24
	£	£
Wages and salaries	20,792	18,914
Other pension costs	220	446
	<u>21,012</u>	<u>19,360</u>

The average monthly number of employees during the year was as follows:

	31.3.25	31.3.24
Staff	2	2
	<u>2</u>	<u>2</u>

No employees received emoluments in excess of £60,000.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	34,635	-	34,635
Charitable activities			
Support of cancer patients and family	15,798	-	15,798
Other trading activities	48,888	-	48,888
Investment income	1,494	-	1,494
Total	<u>100,815</u>	<u>-</u>	<u>100,815</u>

EXPENDITURE ON

The Lavender Touch

Notes to the Financial Statements - continued for the Year Ended 31 March 2025

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
Raising funds	23,605	-	23,605
Charitable activities			
Provision of Aromatherapy services	34,977	-	34,977
Support of cancer patients and family	39,698	1,700	41,398
Total	<u>98,280</u>	<u>1,700</u>	<u>99,980</u>
NET INCOME/(EXPENDITURE)	2,535	(1,700)	835
Transfers between funds	<u>(1,130)</u>	<u>1,130</u>	<u>-</u>
Net movement in funds	1,405	(570)	835
RECONCILIATION OF FUNDS			
Total funds brought forward	142,599	570	143,169
TOTAL FUNDS CARRIED FORWARD	<u><u>144,004</u></u>	<u><u>-</u></u>	<u><u>144,004</u></u>

7. INDEPENDENT EXAMINER

The amount payable to Gall Robertson CA for the independent examination of the accounts for the period is £782 (2024 - £756) . There was also a sum of £399 (2024 - £449) payable to Gall Robertson for payroll services and £395 for software setup and support (2024 -nil).

8. VOLUNTEERS

Volunteers contribute as follows:

1. Assist and support with all aspects of running our Charity Shop
2. Helping with the making of our products from production to labelling.
3. Organising and running a monthly table at local hospital selling products and promotional gifts
4. Attending events and meetings to talk about the work of the Charity
5. Organising and running fundraising events
6. Collecting and distributing collecting tins

9. GOING CONCERN

The Trustees confirm that there are no material uncertainties regarding the charity's ability to continue.

The Lavender Touch

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

10. PUBLIC BENEFIT ENTITY

The Charity is a Public Benefit Entity.

11. INTANGIBLE FIXED ASSETS

	Development costs £
COST	
At 1 April 2024 and 31 March 2025	7,850
AMORTISATION	
At 1 April 2024	7,832
Charge for year	18
At 31 March 2025	7,850
NET BOOK VALUE	
At 31 March 2025	-
At 31 March 2024	18

12. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2024 and 31 March 2025	4,826	4,867	9,693
DEPRECIATION			
At 1 April 2024	4,826	4,697	9,523
Charge for year	-	170	170
At 31 March 2025	4,826	4,867	9,693
NET BOOK VALUE			
At 31 March 2025	-	-	-
At 31 March 2024	-	170	170

13. STOCKS

	31.3.25	31.3.24
	£	£
Stocks	6,352	7,883

The Lavender Touch

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			
	31.3.25	31.3.24	
	£	£	
Trade debtors	114	-	
Prepayments and accrued income	400	381	
	<u>514</u>	<u>381</u>	
15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			
	31.3.25	31.3.24	
	£	£	
Trade creditors	375	-	
Other creditors	5,807	3,429	
	<u>6,182</u>	<u>3,429</u>	
16. LEASING AGREEMENTS			
Minimum lease payments under non-cancellable operating leases fall due as follows:			
	31.3.25	31.3.24	
	£	£	
Within one year	<u>7,200</u>	<u>6,000</u>	
17. MOVEMENT IN FUNDS			
	At 1.4.24	Net movement in funds	At 31.3.25
	£	£	£
Unrestricted funds			
General fund	144,004	40,249	184,253
	<u>144,004</u>	<u>40,249</u>	<u>184,253</u>
TOTAL FUNDS			
	<u>144,004</u>	<u>40,249</u>	<u>184,253</u>
Net movement in funds, included in the above are as follows:			
	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	161,298	(121,049)	40,249
	<u>161,298</u>	<u>(121,049)</u>	<u>40,249</u>
TOTAL FUNDS			
	<u>161,298</u>	<u>(121,049)</u>	<u>40,249</u>

The Lavender Touch

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

17. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
General fund	142,599	2,535	(1,130)	144,004
Restricted funds				
Treatment Room	570	(1,700)	1,130	-
TOTAL FUNDS	<u>143,169</u>	<u>835</u>	<u>-</u>	<u>144,004</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	100,815	(98,280)	2,535
Restricted funds			
Treatment Room	-	(1,700)	(1,700)
TOTAL FUNDS	<u>100,815</u>	<u>(99,980)</u>	<u>835</u>

18. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.