

THE MANDA CENTRE

AMENDING

**REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2018**



**KEN TAIT & CO
CHARTERED ACCOUNTANTS**

Company No: SC529124

Charity No SC046427

THE MANDA CENTRE

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THE MANDA CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION

Registered Name THE MANDA CENTRE

Charity No SCO46427

Governing Documentation

The charity is controlled by its Articles of Association governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The Manda Centre was incorporated under the Companies Act 2006 as a private company as a company limited by guarantee.

Registered Company number SC529124

The Manda Centre was awarded charitable status by Office of the Scottish Charity Regulator (OSCR) on 18th March 2016.

Our charity's registered name is: The Manda Centre and our charity number is: SC046427

Charity Trustees and Office Bearers

Trustees Mr J Duffy
Mrs R Colvin
Mr M Pearson

Company Secretary Mr J Duffy

Method of Appointment / Election

Trustees are appointed at the Annual General Meeting.

Company Number SC529124

Registered Office 1 Auchingramont Road
Hamilton
MLM 6JP

Accountants Ken Tait & Co
16 Haddow Street
Hamilton
ML3 7HX

THE MANDA CENTRE

TRUSTEE'S REPORT

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ending 31 March 2018 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for applicable in the UK and Republic of Ireland (FRS 102).

OBJECTIVES, ACTIVITIES AND STRUCTURE

Charitable Activities

We encourage service users to utilise our Centres by either dropping in or by pre-arranged visit.

Our service users have provided feedback following their regular attendance that they have benefitted from an increase in their self-esteem, have increased confidence and motivation that has allowed them to interact socially and widen their networks.

With the level of support received from the Manda Centre they felt they were able to deal with difficult issues such as the legal system and former areas of concern including accessing other services. The service users have also stated that their skills have increased and that they are now able to identify their own needs to consider a range of solutions to make positive changes in their lives.

At the Manda Centre we treat everyone that attends with confidentiality, dignity and respect and develop our service in response to the demand of all those we support.

We are a Registered Charity with no affiliation to any religious or political party and we are open to all sections of the community.

Organisational Structure

The Manda Centre provides a safe and confidential environment where those affected by trauma, loss, personal crisis and grief can meet with others in similar circumstances, to share mutual thoughts, feelings and experiences. The Support Services and Network available from the Manda Centre has proved to be successful and beneficial to our members regarding support, confidentiality, accessibility and location.

The introduction of our service is in line with the Aims and Objectives contained in our Articles of Association and The Scottish Government guidelines for the support for victims and their families

We have the flexibility to meet the demand for services by utilizing the services of a range of vastly experienced Counsellors and Therapists to provide a comprehensive range of support services from an easy to access location with public transport links and suitable car parking

Centre Premises and Location

We moved into our existing premises at 204 Quarry Street, Hamilton on 30th March 2017 and our premises are fully accessible with suitable kitchen and toilet facilities.

We are in an excellent, very central location with easy access to Hamilton Central Train Station & Bus Station just a short walk away (approx. 3 minutes). There is also Pay & Display parking on the local streets, in Brandon Street car park or parking in either of the multi storey car parks at Wyler Tower or New Cross Shopping Centre.

THE MANDA CENTRE

TRUSTEE'S REPORT (CONTINUED)

Service Users Outreach

The Manda Centre provides telephone support/counselling when service users are unable to travel to our Support Centre in Hamilton.

Service Provision - Support, Advocacy & Therapies

We concentrate on Practical and Emotional Support, Advocacy, Group Support, Counselling and Holistic Therapies.

We provide One2One Counselling and Telephone Counselling. Our Counsellors and Therapists dedicate time to each person, using positive and therapeutic techniques to help individuals manage and understand the effects of significant change, loss and grief. Our service users also receive a mix of one to one and group peer support.

Our comprehensive range of alternative therapies promotes stress reduction and supports and enhances progress with counselling and development.

Counselling & Therapies

We deliver a range of support techniques to help our service users overcome stress, emotional difficulties, relationships and other areas which trouble their lives. The common element is that they are based on a therapist and service user talking and interacting with each other.

- Person-Centered Counselling (PCT)
- Cognitive Behaviour Therapy (CBT)
- Alternative (Holistic) Therapies

Income

Throughout this accounting period the income we received was from a wide range of sources.

We are delighted to be in receipt of an Awards for All Award from the Big Lottery for £8,917 and a generous award of £2,000 from The Moira Fund.

Other income was generated through a range of fundraising events such as a race night, quiz night, cabaret night, sponsored walks, and donations, which included a supporter of the Manda Centre having donations made to the centre in lieu of wedding gifts.

GOVERNANCE AND MANAGEMENT

Recruitment and Appointment of Trustees

During the period we recruited no paid staff

Induction and Training of New Trustees

Our application process for Volunteers, Sessional Counsellors and Management Committee/Trustees consists of all those wishing to participate completing an application form, complete with two references and attend an interview with the existing Management Committee/Trustees.

Everyone involved with the centre requires a full Enhanced Disclosure and /or PVG Scheme Membership before they can work or volunteer with the Manda Centre

We provide a full Induction and relevant training courses delivered in-house and based on Psychotherapeutic Interventions that include the legal processes involved with murder, culpable homicide and suicide, introducing any changes to legislation and the criminal justice process.

THE MANDA CENTRE

TRUSTEE'S REPORT (CONTINUED)

Related Parties

The charity does not have any formal relationships with any other charitable, commercial or other organisation but receives funding from various sources, for the operation of the charity's activities.

Partnerships and Collaboration

The Manda Centre has close partnerships and collaborates with several voluntary and statutory agencies who provide complementary services and where possible we align the services provided for the benefit of our service users. We also participate in several support, community and strategy groups predominately across Lanarkshire.

Risk Management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Trustee's responsibility for the financial statements

The charity trustees (who are also the directors of The Manda Centre for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing the financial statements, the trustees are required to:

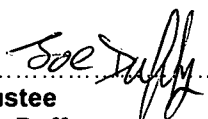
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material 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 business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and the group and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions

Approval

This report was approved by the board of directors and trustees on 5TH Dec 2019 and signed on its behalf by.


.....
Trustee
Joe Duffy

THE MANDA CENTRE

YEAR ENDED 31 MARCH 2018

INDEPENDENT EXAMINERS REPORT TO THE MEMBERS OF THE MANDA CENTRE

I report on the accounts of the charity for the year ended 31 March 2018 which are set out on pages 9 to 16.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The charity's trustees (who are also the directors of the company for the purposes of company law) 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. The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 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:

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
- to prepare accounts which accord with the accounting records and 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.



5th Dec 2018

Ken Tait
Ken Tait & Co
Chartered Accountants
16 Haddow Street
Hamilton
ML3 7HX

THE MANDA CENTRE

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31ST MARCH 2018

	Notes	Unrestricted Fund £'s	Restricted Fund £'s	2018 £'s	2017 £'s
Incoming Resources					
Donations	2	5,156	0	5,156	1,500
Fundraising	3	6,175	0	6,175	3,585
Grants	4	0	8,917	8,917	0
Total Incoming Resources		11,331	8,917	20,248	5,085
Resources Expended					
Charitable Expenditure - Administration	5	14,153	5,585	19,738	11,961
Total Resources Expended		14,153	5,585	19,738	11,961
Net Incoming/ (outgoing) Resources		(2,822)	3,332	510	(6,876)
Total Funds Brought Forward		(6,876)	0	(6,876)	0
Total Funds Carried Forward		(9,698)	3,332	(6,366)	(6,876)

The notes on pages 13 to 16 form part of these accounts.

THE MANDA CENTRE

STATEMENT OF CASHFLOW

YEAR ENDED 31ST MARCH 2018

Notes	2018	2017
	£'s	£'s
Cash flows from operating activities:		
Net cash flows used in operating activities	974	362
Cashflows from Investing activities:		
Purchase of fixed assets	(1,284)	0
Change in cash and cash equivalents	(310)	362
Cash and cash equivalents at the start of the year	362	0
Cash and cash equivalents at the year end	52	362
Reconciliation of net Income to net cashflow from operating activities		
Net Incoming/(Expenditure) per SOFA	510	(6,876)
Adjustments for:		
Depreciation	428	0
Increase/(Decrease) in Creditors	36	7,238
(Increase)/Decrease in Debtors	0	0
Net cash used in operating activities	974	362

THE MANDA CENTRE

BALANCE SHEET (CONTINUED)

YEAR ENDED 31ST MARCH 2018

	Notes	Unrestricted Fund	Restricted Fund	2018	2017
		£'s	£'s	£'s	£'s
Fixed Assets					
Tangible Fixed Assets	6	0	856	856	0
Current Assets					
Debtors		0	0	0	0
Prepayments		0	0	0	0
Bank & Cash on hand	7	52	0	52	362
		52	856	908	362
Creditors: amounts falling due within one year					
Creditors	8	1,400	0	1,400	700
		1,400	0	1,400	700
Total Assets less current liabilities		(1,348)	856	(492)	(338)
Creditors: amounts falling due after one year					
Creditor	9	5,874	0	5,874	6,538
		5,874	0	5,874	6,538
Net Assets/Liabilities		(7,224)	856	(6,366)	(6,876)
Funds of the Charity	11	(7,224)	856	(6,366)	(6,876)

These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies.

For the financial year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

THE MANDA CENRE

BALANCE SHEET

YEAR ENDED 31st MARCH 2018

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

Approved by the board of directors and trustees on ^{5TH DEC 2019} and signed on behalf.

.....
Trustee
Joe Duffy

Joe Duffy

THE MANDA CENTRE

NOTES TO THE ACCOUNTS

YEAR ENDED 31ST MARCH 2018

1 Accounting Policies

Basis of preparation of accounts

The financial statements have been prepared in accordance with 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 January 2015) – Charities SORP (FRS 102), and the Companies Act 2006. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Incoming resources

Voluntary income, grants and donations are included in incoming resources when they are receivable, except when the donors' conditions have not been fulfilled, then the income is deferred. The income from fundraising ventures is shown gross, with the associated costs included in fundraising costs. The charity receives the benefit of work carried out by volunteers and receives the use of facilities and equipment without charge. No value is placed on these gifts in kind within the accounts.

Resources expended

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT, which cannot be recovered.

Expenditure, which is directly attributable to specific activities, has been included in these costs categories. Where costs are attributable to more than one activity, they have been apportioned across the cost categories on a basis consistent with the use of these resources.

Pension costs

There is no pension scheme in operation.

Tangible fixed assets

Individual assets costing £100 or more are capitalized at cost.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight-line basis over their expected useful economic lives as follows:

Fixtures & fittings	25%
Office equipment	33.33%

Expenditure on administration

Administration expenditure includes all expenditure not directly related to the charitable activity or fundraising ventures, this included costs of the treasurer and the accounts fee.

Taxation

As a registered charity, the association benefits from rates relief and is generally exempt from income tax and capital gains tax, but not from VAT. Irrecoverable VAT is included within the costs of those items to which it relates.

Legal status of the Charity

The Charity is a company limited by guarantee and has no share capital. The Liability of each member in the event of winding-up is limited to £1.

THE MANDA CENTRE

NOTES TO THE ACCOUNTS (CONTINUED)

YEAR ENDED 31ST MARCH 2018

2 Donations

	Unrestricted Fund £'s	Restricted Fund £'s	2018 £'s	2017 £'s
Duffy Family	950	0	950	800
Scottish Sea Farms	1,000	0	1,000	0
Wedding Donations	706	0	706	0
Santander Bank	500	0	500	0
The Moira Fund	2,000	0	2,000	0
J Irvine, K Devine, J Lock	0	0	0	700
	5,156	0	5,156	1,500

3 Fundraising

	Unrestricted Fund £'s	Restricted Fund £'s	2018 £'s	2017 £'s
Quiz Night	1,350	0	1,350	0
Sponsored Walk	392	0	392	0
Karen Glackin Fundraiser	1,300	0	1,300	0
Race Night	3,133	0	3,133	0
Margaret Divers Fundraiser	0	0	0	196
Gregg's Motherwell Fundraiser	0	0	0	1,050
Divers Family with Sean Carlin Fundraiser	0	0	0	2,339
	6,175	0	6,175	3,585

4 Grant

	Unrestricted Fund £'s	Restricted Fund £'s	2018 £'s	2017 £'s
Big Lottery	0	8,917	8,917	0
	0	8,917	8,917	0

THE MANDA CENTRE

NOTES TO THE ACCOUNTS (CONTINUED)

YEAR ENDED 31ST MARCH 2017

5 Administration

	Unrestricted Fund £'s	Restricted Fund £'s	2018 £'s	2017 £'s
Rent	7,902	0	7,902	9,315
Printing postage and stationery	1,169	0	1,169	556
Repairs	919	0	919	656
Accountancy	774	0	774	700
Telephone	681	0	681	62
Professional Fees	0	5,585	5,585	414
Travel	154	0	154	258
Misc	90	0	90	0
Insurance	635	0	635	0
Office Sundries	150	0	150	0
Heat & Light	1,231	0	1,231	0
Bank Charges	20	0	20	0
Depreciation	428	0	428	0
	14,153	5,585	19,738	11,961

6 Tangible fixed assets

	Office Equipment £'s	Vehicles £'s	Fixtures & Fittings £'s	Total £'s
Cost				
At 01/04/17	0	0	0	0
Additions	1,284	0	0	1,284
Disposals	0	0	0	0
	1,284	0	0	1,284
Depreciation				
At 01/04/17	0	0	0	0
Charge in year	428	0	0	428
Disposals	0	0	0	0
	428	0	0	428
Net Book value 31/03/18	856	0	0	856
Net Book value 31/03/17	0	0	0	0

THE MANDA CENTRE

NOTES TO THE ACCOUNTS (CONTINUED)

YEAR ENDED 31ST MARCH 2018

7 Bank and Cash

	2018	2017
	£'s	£'s
Main Bank Account	30	362
Savings Account	16	0
Cash	6	0
	52	362

8 Creditors: amounts falling due within one year

	2018	2017
	£'s	£'s
Accrual	1,400	700
	1,400	700

9 Creditors: amounts falling due after one year

	2018	2017
	£'s	£'s
Amounts owed to J Duffy for setup	5,874	6,538
	5,874	6,538

10 Transactions with trustees

As at 31st March 2018 the charity owed Mr J Duffy, trustee, the sum of £5,873.52. (2017: £6,537.73)

11 Statement of Funds

	At 1st April 2017 £'s	Income £'s	Expenditure £'s	At 31st March 2018 £'s
Unrestricted Funds	(6,876)	11,331	(14,153)	(9,698)
Restricted Funds	0	8,917	(5,585)	3,332
Total Funds	(6,876)	20,248	(19,738)	(6,366)