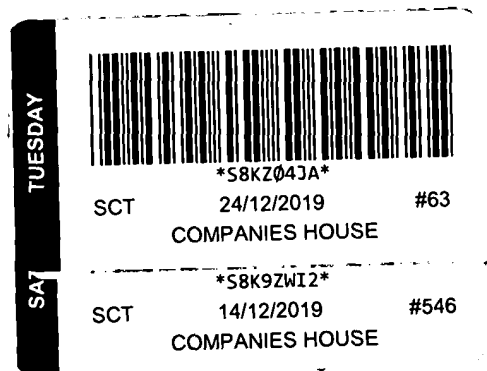


**THE MANDA CENTRE**

**REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2019**



**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 18<sup>th</sup> 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 2019 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 positive comments and feedback following their regular attendance indicating that they have benefitted from an increase in their self-esteem, have increased confidence and motivation which has encouraged 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 people we support have also informed us 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**

Since 30<sup>th</sup> March 2017 The Manda Centre operated from premises at 204 Quarry Street, Hamilton. Due to the increased demand for our support services we are relocating to c/o Hamilton Business Centre, 194 Quarry Street, Hamilton. The new premises will provide a continuity of location and access for our Service, Users, Volunteers and Stakeholders. The premises are fully accessible with suitable kitchen and toilet facilities.

We will continue to be located in an excellent, very central location with easy access to Hamilton Central Train Station & Bus Station and Pay & Display Parking locally. Our new improved facilities will allow The Manda Centre to further develop and expand the range of support provision including training in-house and training programmes to other agencies and organisations.

## **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. For those unable to attend The Manda Centre in Hamilton we have an agreement with Victim Support Scotland for the use of their premises in Glasgow on a partnership basis. We also have an ad-hoc rental agreement in alternative premises within Glasgow City Centre.

#### **Service Provision - Support, Advocacy & Therapies**

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

We provide Face to Face Counselling and Telephone Support/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

## **GOVERNANCE AND MANAGEMENT**

#### **Recruitment and Appointment of Trustees**

During the period we recruited no paid staff

#### **Induction and Training of New Trustees**

We have a full application process for Volunteers, Sessional Counsellors and Management Committee/Trustees. Everyone completes an application form, provides two references and attends 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 that 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:

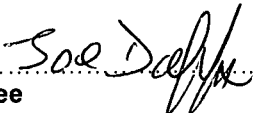
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material 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 2019

### INDEPENDENT EXAMINERS REPORT TO THE MEMBERS OF THE MANDA CENTRE

I report on the accounts of the charity for the year ended 31<sup>st</sup> March 2019 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.

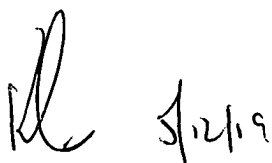
#### INDEPENDENT EXAMINER'S STATEMENT

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.



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

**THE MANDA CENTRE**

**STATEMENT OF FINANCIAL ACTIVITIES**

**YEAR ENDED 31<sup>ST</sup> MARCH 2019**

	<b>Notes</b>	<b>Unrestricted Fund £'s</b>	<b>Restricted Fund £'s</b>	<b>2019 £'s</b>	<b>2018 £'s</b>
<b>Incoming Resources</b>					
Donations	2	3,923	0	3,923	5,156
Fundraising	3	183	0	183	6,175
Grants	4	0	21,744	21,744	8,917
Training	5	250	0	250	0
<b>Total Incoming Resources</b>		<b>4,356</b>	<b>21,744</b>	<b>26,100</b>	<b>20,248</b>
<b>Resources Expended</b>					
Charitable Expenditure - Administration	6	15,004	12,674	27,678	19,738
<b>Total Resources Expended</b>		<b>15,004</b>	<b>12,674</b>	<b>27,678</b>	<b>19,738</b>
<b>Net Incoming/ (outgoing) Resources</b>		<b>(10,648)</b>	<b>9,070</b>	<b>(1,578)</b>	<b>510</b>
<b>Total Funds Brought Forward</b>		<b>(9,698)</b>	<b>3,332</b>	<b>(6,366)</b>	<b>(6,876)</b>
<b>Total Funds Carried Forward</b>		<b>(20,346)</b>	<b>12,402</b>	<b>(7,944)</b>	<b>(6,366)</b>

The notes on pages 12 to 16 form part of these accounts.



**THE MANDA CENTRE**

**STATEMENT OF CASHFLOW**

**YEAR ENDED 31<sup>ST</sup> MARCH 2019**

	<b>Notes</b>	<b>2019</b>	<b>2018</b>
		<b>£'s</b>	<b>£'s</b>
<b>Cash flows from operating activities:</b>			
Net cash flows used in operating activities		1,550	974
<b>Cashflows from Investing activities:</b>			
Purchase of fixed assets		0	(1,284)
<b>Change in cash and cash equivalents</b>		<b>1,550</b>	<b>(310)</b>
Cash and cash equivalents at the start of the year		52	362
<b>Cash and cash equivalents at the year end</b>		<b>1,602</b>	<b>52</b>
<b>Reconciliation of net Income to net cashflow from operating activities</b>			
Net Incoming/(Expenditure) per SOFA		(1,578)	510
<b>Adjustments for:</b>			
Depreciation		428	428
Increase/(Decrease) in Creditors		2700	36
(Increase)/Decrease in Debtors		0	0
<b>Net cash used in operating activities</b>		<b>1,550</b>	<b>974</b>

**THE MANDA CENTRE**

**BALANCE SHEET (CONTINUED)**

**YEAR ENDED 31<sup>ST</sup> MARCH 2019**

	Notes	Unrestricted Fund	Restricted Fund	2019	2018
		£'s	£'s	£'s	£'s
<b>Fixed Assets</b>					
Tangible Fixed Assets	7	0	428	428	856
<b>Current Assets</b>					
Debtors		0	0	0	0
Prepayments		0	0	0	0
Bank & Cash on hand	8	1,603	0	1,603	52
		<b>1,603</b>	<b>428</b>	<b>2,031</b>	<b>908</b>
<b>Creditors: amounts falling due within one year</b>					
Creditors	9	700	0	700	1,400
		<b>700</b>	<b>0</b>	<b>700</b>	<b>1,400</b>
<b>Total Assets less current Liabilities</b>		<b>903</b>	<b>428</b>	<b>1,331</b>	<b>(492)</b>
<b>Creditors: amounts falling due after one year</b>					
Creditor	10	9,274	0	9,274	5,874
		<b>9,274</b>	<b>0</b>	<b>9,274</b>	<b>5,874</b>
<b>Net Assets/Liabilities</b>		<b>(8,371)</b>	<b>428</b>	<b>(7,943)</b>	<b>(6,366)</b>
<b>Funds of the Charity</b>	13	<b>(8,371)</b>	<b>428</b>	<b>(7,943)</b>	<b>(6,366)</b>

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.

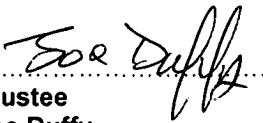
THE MANDA CENTRE

BALANCE SHEET

YEAR ENDED 31<sup>st</sup> MARCH 2019

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 <sup>5<sup>TH</sup> Dec 2019</sup> and signed on behalf.

  
.....  
Trustee  
Joe Duffy

## **THE MANDA CENTRE**

### **NOTES TO THE ACCOUNTS**

**YEAR ENDED 31<sup>ST</sup> MARCH 2019**

#### **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, in which case 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 31<sup>ST</sup> MARCH 2019**

**2 Donations**

	<b>Unrestricted Fund £'s</b>	<b>Restricted Fund £'s</b>	<b>2019 £'s</b>	<b>2018 £'s</b>
Duffy Family	0	0	0	950
Scottish Sea Farms	0	0	0	1,000
Wedding Donations	0	0	0	706
Santander Bank	0	0	0	500
The Moira Fund	0	0	0	2,000
Donations	2,063	0	2,063	0
Collection Tins	110	0	110	0
William Allan	100	0	100	0
Gallagher Family	100	0	100	0
Barbara Spicer	100	0	100	0
East Kilbride Golf Club	750	0	750	0
BCL Construction	200	0	200	0
Unite Lanarkshire	500	0	500	0
	<b>3,923</b>	<b>0</b>	<b>3,923</b>	<b>5,156</b>

**3 Fundraising**

	<b>Unrestricted Fund £'s</b>	<b>Restricted Fund £'s</b>	<b>2019 £'s</b>	<b>2018 £'s</b>
Quiz Night	0	0	0	1,350
Sponsored Walk	0	0	0	392
Karen Glackin Fundraiser	0	0	0	1,300
Race Night	0	0	0	3,133
Fundraiser	53	0	53	0
Open Night Raffle	20	0	20	0
Hampers Raffle	70	0	70	0
Tablet Sales	40	0	40	0
	<b>183</b>	<b>0</b>	<b>183</b>	<b>6,175</b>

**4 Grant**

	<b>Unrestricted Fund £'s</b>	<b>Restricted Fund £'s</b>	<b>2019 £'s</b>	<b>2018 £'s</b>
Big Lottery	0	21,744	21,744	8,917
	<b>0</b>	<b>21,744</b>	<b>21,744</b>	<b>8,917</b>

**THE MANDA CENTRE**

**NOTES TO THE ACCOUNTS (CONTINUED)**

**YEAR ENDED 31<sup>ST</sup> MARCH 2019**

**5 Training**

	<b>Unrestricted Fund £'s</b>	<b>Restricted Fund £'s</b>	<b>2019 £'s</b>	<b>2018 £'s</b>
Lanarkshire Carers Centre	250	0	250	0
	<b>250</b>	<b>0</b>	<b>250</b>	<b>0</b>

**6 Administration**

	<b>Unrestricted Fund £'s</b>	<b>Restricted Fund £'s</b>	<b>2019 £'s</b>	<b>2018 £'s</b>
Rent	7,877	0	7,877	7,902
Printing, Postage & stationery	391	0	391	1,169
Repairs	389	0	389	919
Accountancy	700	0	700	774
Telephone	989	0	989	681
Sessional Counsellors & Therapists	0	12,674	12,674	5,585
Travel	21	0	21	154
Misc.	536	0	536	240
Insurance	687	0	687	635
Training	528	0	528	0
Heat & Light	2,258	0	2,258	1,231
Bank Charges	200	0	200	20
Depreciation	428	0	428	428
	<b>15,004</b>	<b>12,674</b>	<b>27,678</b>	<b>19,738</b>

**THE MANDA CENTRE**

**NOTES TO THE ACCOUNTS (CONTINUED)**

**YEAR ENDED 31<sup>ST</sup> MARCH 2019**

**7 Tangible fixed assets**

<b>Cost</b>	<b>Office Equipment £'s</b>	<b>Vehicles £'s</b>	<b>Fixtures &amp; Fittings £'s</b>	<b>Total £'s</b>
At 01/04/18	1,284	0	0	1,284
Additions	0	0	0	0
Disposals	0	0	0	0
	<b>1,284</b>	<b>0</b>	<b>0</b>	<b>1,284</b>
<b>Depreciation</b>				
At 01/04/18	428	0	0	428
Charge in year	428	0	0	428
Disposals	0	0	0	0
	<b>856</b>	<b>0</b>	<b>0</b>	<b>856</b>
<b>Net Book value 31/03/19</b>	<b>428</b>	<b>0</b>	<b>0</b>	<b>428</b>
<b>Net Book value 31/03/18</b>	<b>856</b>	<b>0</b>	<b>0</b>	<b>856</b>

**8 Bank and Cash**

	<b>2019 £'s</b>	<b>2018 £'s</b>
Main Bank Account	1,504	30
Savings Account	67	16
Cash	32	6
	<b>1,603</b>	<b>52</b>

**9 Creditors: amounts falling due within one year**

	<b>2019 £'s</b>	<b>2018 £'s</b>
Accrual	700	1,400
	<b>700</b>	<b>1,400</b>

**10 Creditors: amounts falling due after one year**

	<b>2019 £'s</b>	<b>2018 £'s</b>
Amounts owed to J Duffy for setup	9,274	5,874
	<b>9,274</b>	<b>5,874</b>

**THE MANDA CENTRE**

**NOTES TO THE ACCOUNTS (CONTINUED)**

**YEAR ENDED 31<sup>ST</sup> MARCH 2019**

**11 Transactions with trustees**

As at 31<sup>st</sup> March 2019 the charity owed Mr. J Duffy, trustee, the sum of £9,273.52 (2017: £6,537.73, 2018: £5,873.52)

**12 Going Concern**

The trustees are of the opinion that with future support and planned fundraising, the charity will continue as a going concern.

**13 Statement of Funds**

	<b>At 1<sup>st</sup> April 2018 £'s</b>	<b>Income £'s</b>	<b>Expenditure £'s</b>	<b>At 31<sup>st</sup> March 2019 £'s</b>
Unrestricted Funds	(9,698)	4,356	(15,004)	(20,346)
Restricted Funds	3,332	21,744	(12,674)	12,402
<b>Total Funds</b>	<b>(6,366)</b>	<b>26,100</b>	<b>(27,678)</b>	<b>(7,944)</b>