

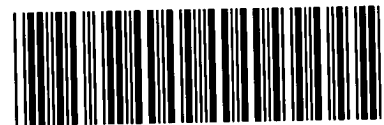
THE MANDA CENTRE

Annex

**REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2017**

**KEN TAIT & CO
CHARTERED ACCOUNTANTS**

THURSDAY



S7J9J682
SCT 22/11/2018 #433
COMPANIES HOUSE

Company No: SC529124

Charity No SC046427

THE MANDA CENTRE

CONTENTS

Page

2	Legal & Administrative Information
3 – 5	Trustees' Report
6	Independent Examiner's Report
8	Statement of financial activities
9	Statement of cashflow
10 - 11	Balance sheet
12 - 15	Notes to the financial statements

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 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 2017 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

The Manda Centre originally operated from Unit 12, Brandon House Business Centre in Hamilton. The premises proved to have limited potential and suitability for the level of our support provision.

The Manda Centre relocated to 188a Quarry Street on 1st November 2016. The move to these considerably larger premises allowed the introduction and development of our service provision. However, there was a slightly restricted access to these premises.

We further relocated to our existing premises at 204 Quarry Street Hamilton on 30th March 2017. Our premises are fully accessible with suitable kitchen and toilet facilities.

THE MANDA CENTRE

TRUSTEE'S REPORT (CONTINUED)

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 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.

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.

Peer Support Groups

- **Ladies Peer Support Group**

The Ladies Group meet in the morning on the first Friday of every month from 10am to 11:45am

- **Man2Man Peer Support Group**

The Men's' Peer Support Group, Man2Man meetings take place @ 6:30pm every second Thursday

These peer support group are now firmly established and is very well received and attended.

Within these Groups we adhere to relevant Operating Standards, especially in relation to children and vulnerable adults.

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, provide two references and meet for interview with the existing Management Committee/Trustees.

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

THE MANDA CENTRE

TRUSTEE'S REPORT (CONTINUED)

We provide them with a full Induction and provide relevant training courses which is 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.

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:

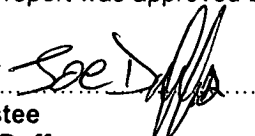
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material 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 21st and signed on its behalf by.


Trustee
Joe Duffy

NOVEMBER 2018.

THE MANDA CENTRE

YEAR ENDED 31 MARCH 2017

INDEPENDENT EXAMINERS REPORT TO THE MEMBERS OF THE MANDA CENTRE

I report on the accounts of the charity for the year ended 31 March 2017 which are set out on pages 8 to 15.

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.

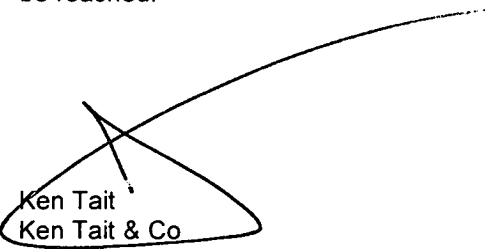
INDEPENDENT EXAMINER'S STATEMENT

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

21 March 2018

THE MANDA CENTRE

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31ST MARCH 2017

	Notes	Unrestricted Fund £'s	Restricted Fund £'s	2017 £'s
Incoming Resources				
Donations	2	1,500	0	1,500
Fundraising	3	3,585	0	3,585
Total Incoming Resources		5,085	0	5,085
Resources Expended				
Charitable Expenditure - Administration	4	11,961	0	11,961
Total Resources Expended		11,961	0	11,961
Net Incoming/ (outgoing) Resources		(6,876)	0	(6,876)
Total Funds Brought Forward		0	0	0
Total Funds Carried Forward		(6,876)	0	(6,876)

The notes on pages 12 to 15 form part of these accounts.

THE MANDA CENTRE

STATEMENT OF CASHFLOW

YEAR ENDED 31ST MARCH 2017

	Notes	2017
		£'s
Cash flows from operating activities:		
Net cash flows used in operating activities		(362)
Cashflows from Financing activities:		
Loan / overdraft repayments		0
Change in cash and cash equivalents		<u>(362)</u>
Cash and cash equivalents at the start of the year		<u>0</u>
Cash and cash equivalents at the year end		<u>(362)</u>
Reconciliation of net Income to net cashflow from operating activities		
Net Incoming/ (expenditure) per SOFA		(6,876)
Adjustments for:		
Depreciation		0
Increase/ (decrease) in Creditors		(7,238)
(Increase)/ decrease in Debtors		0
Net cash used in operating activities		<u>(362)</u>

THE MANDA CENTRE

BALANCE SHEET

YEAR ENDED 31ST MARCH 2017

	Notes	Unrestricted Fund	Restricted Fund	2017
		£'s	£'s	£'s
Fixed Assets				
Tangible Fixed Assets	5	0	0	0
Current Assets				
Debtors		0	0	0
Prepayments		0	0	0
Bank & Cash on hand		362	0	362
		<u>362</u>	<u>0</u>	<u>362</u>
Creditors: amounts falling due within one year				
Creditors	6	700	0	700
		<u>700</u>	<u>0</u>	<u>700</u>
Total Assets less current liabilities		<u>(338)</u>	<u>0</u>	<u>(338)</u>
Creditors: amounts falling due after one year				
Creditor	7	6,538	0	6,538
		<u>6,538</u>	<u>0</u>	<u>6,538</u>
Net Assets/Liabilities		<u>(6,876)</u>	<u>0</u>	<u>(6,876)</u>
Funds of the Charity	8	<u>(6,876)</u>	<u>0</u>	<u>(6,876)</u>

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 31st MARCH 2017

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 _____ and signed on behalf.

21st NOVEMBER 2018.

.....
Trustee
Joe Duffy

Joe Duffy

THE MANDA CENTRE

NOTES TO THE ACCOUNTS

YEAR ENDED 31ST MARCH 2017

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 2017

2 Donations

	Unrestricted Fund £'s	Restricted Fund £'s	2017 £'s
Duffy Family	800	0	800
J Irvine, K Devine, J Lock	700	0	700
	1,500	0	1,500

3 Fundraising

	Unrestricted Fund £'s	Restricted Fund £'s	2017 £'s
Margaret Divers Fundraiser	196	0	196
Gregg's Motherwell Fundraiser	1,050	0	1,050
Divers Family with Sean Carlin Fundraiser	2,339	0	2,339
	3,585	0	3,585

4 Administration

	Unrestricted Fund £'s	Restricted Fund £'s	2017 £'s
Rent	9,315	0	9,315
Printing postage and stationery	556	0	556
Repairs	656	0	656
Accountancy	700	0	700
Telephone	62	0	62
Professional Fees	414	0	414
Travel	258	0	258
	11,961	0	11,961

THE MANDA CENTRE

NOTES TO THE ACCOUNTS (CONTINUED)

YEAR ENDED 31ST MARCH 2017

5 Tangible fixed assets

	Office Equipment £'s	Vehicles £'s	Fixtures & Fittings £'s	Total £'s
Cost				
At 01/04/16	0	0	0	0
Additions	0	0	0	0
Disposals	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Depreciation				
At 01/04/16	0	0	0	0
Charge in year	0	0	0	0
Disposals	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Book value 31/03/17	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

6 Creditors: amounts falling due within one year

	2017
	£'s
Accrual	700
	<u>700</u>

7 Creditors: amounts falling due after one year

	2017
	£'s
Amounts owed to J Duffy for setup	6,538
	<u>6,538</u>

8 Statement of Funds

	At 1 st April 2016 £'s	Income £'s	Expenditure £'s	At 31 st March 2017 £'s
Unrestricted Funds	0	5,085	11,961	(6,876)
Restricted Funds	0	0	0	0
Total Funds	<u>0</u>	<u>5,085</u>	<u>11,961</u>	<u>(6,876)</u>

THE MANDA CENTRE

NOTES TO THE ACCOUNTS (CONTINUED)

YEAR ENDED 31ST MARCH 2017

9 Accounts

These amended accounts replace previously submitted accounts