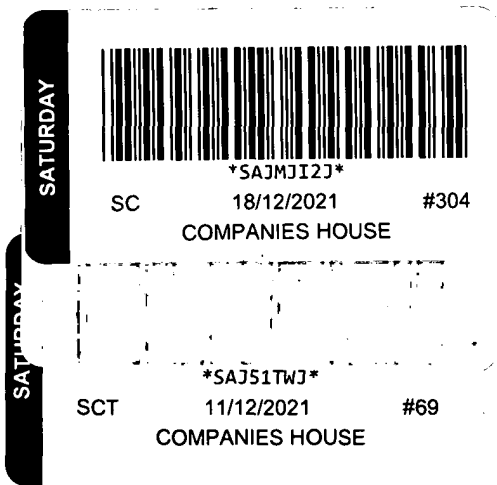


**THE MANDA CENTRE**

**REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

**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 document**

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

**Management Board Members** Lynne Bailkoski  
Paul McGowan

#### **Method of Appointment / Election**

Trustees are appointed at the Annual General Meeting.

**Company Number** SC529124

**Registered Office** 1 Auchingramont Road  
Hamilton  
MLM 6JP

**Accountants** Smith, Inglis & Tait  
1 Auchingramont Road  
Hamilton  
ML3 6JP

## **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 2021 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).

### **CHAIR'S REPORT**

Throughout the year ending 31 March 2021 we faced new, unexpected and unusual challenges due to the Covid19 Pandemic and the subsequent Lockdown and social distancing issues.

We amended and developed our support network from face-to-face Counselling, Support and Therapies to Telephone, and Remote Therapies. This proved to be a benefit to the people we support, and we were able to provide one-to-one counselling, telephone counselling and holistic therapies using our volunteer and paid sessional counsellors and therapists.

We were able to continue to provide our essential support due to the funding award of the Big Lottery Medium Grant and the Grant Award from the Scottish Government Victims and Witnesses Group (VAWG).

The initial constraints and difficulties we experienced were related to technology issues for all our Staff, Practitioners and Board when we moved to providing Telephone Counselling and Remote Therapies. The award of additional funding from Big Lottery for six Mobile telephones for each of our Practitioners was a clear benefit. The generous donation of seven 7 Laptops from Capito via the Scottish Government (SG) VAWG Work Group have also been of major benefit to our Outreach Coordinator and six 6 Practitioners.

The period of Lockdown was not fully appreciated at first, and not all Practitioners and Therapists requested phones or Laptops. The ongoing Lockdown and social distancing identified the need for additional mobile phones and laptops, and we are delighted that we have been able to secure all the essential equipment needed. These IT & Media resources helped address a difficult situation and provided positive outcomes since it was essential the Manda Centre continued to support people through isolation.

The new reality of reduced social contact, self-isolation and disruption of services was having a disproportionate effect on people who were already in need of our support. The provision of the mobile phones and laptops has allowed us to hold conference/video calls for operational matters with Our Staff, Management Board Members, Practitioners & Volunteers. We were also able to host support, training and conference/video calls with the people we support. The continuation of our remote support had a very positive improvement to the mental health and wellbeing of those we support and this is particularly evident in the face-to-face support we are able to provide with our Peer Support Groups: The SafeTime Group and Freedom Programme.

Initially, the transfer from face-to-face to remote support was stressful for all concerned. However, after a few teething problems, everyone adapted to the new service. The people we support were happy to receive remote support & therapy. This was of direct benefit to their mental health and wellbeing. These benefits also included continued access to support, less time & travel for the people we support and a disinhibition effect which allowed people – especially men – to share more.

All these conditions resulted in an increase in the number of hours of support provided by all our Practitioners.

Joe Duffy  
Chair

## **THE MANDA CENTRE**

### **TRUSTEE'S REPORT (CONTINUED)**

#### **ACTIVITIES, PURPOSES & STRUCTURE**

##### **Charitable Purposes**

The purposes of the Charity are to assist in relieving the mental and physical suffering and distress and support to those experiencing a high level of loss, isolation and loneliness due to Trauma, Loss & Personal Crisis.

These include those affected by:

Murder or Culpable Homicide and Suicide

Road traffic (RTA)

Families with family members diagnosed with profound and multiple learning disabilities (PMLD) where there is a feeling of "loss" of an expected childhood experience

Carers who have "lost" their loved one through dementia or other issues.

Through our support programmes we look to help the people we support manage and understand the effects of significant change, loss and grief. With our support they are able to identify ways to take control over their lives and build resilience. We encourage them to improve life skills by discussion, reflection and techniques, to identify their own needs and consider a range of solutions to make positive changes in their lives. Improve their life chances by raising their self-esteem and increase their confidence and motivation to interact with social and other networks.

The people we support will be more able to deal with many related issues such as the legal system and former areas of concern which they can process over the short, medium and longer term. Building this type of resilience will help relieve the loneliness and isolation that those affected by trauma, loss and personal crisis experience.

We aim to reduce their dependency on mainstream health services and medication associated with depression which could reduce the visits to GP's, reducing the use of medication and save the NHS resources and money. We assist them to return to work and to deal with day-to-day issues in a more competent way.

##### **Charitable Activities**

We encourage the people we support to utilise our Centres by either dropping in or by pre-arranged visit. The people we support provide 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.

##### **Service Provision and Outreach**

The Manda Centre provides telephone support/counselling when the people we support 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.

## **THE MANDA CENTRE**

### **TRUSTEE'S REPORT (CONTINUED)**

#### **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

#### **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 continues to be in the Hamilton Business Centre, 194 Quarry Street, Hamilton, ML3 6QR.

We are located in an excellent, very central location in fully equipped premises which are fully accessible with kitchen and toilet facilities and easy access to Hamilton Central Train Station & Bus Station and Pay & Display Parking locally.

Throughout the year ending 31 March 2021 we faced new, unexpected and unusual challenges due to the Covid19 Pandemic and the subsequent lockdown and social distancing issues.

We developed a clear roadmap to move out of Lockdown. Due to the Vaccination Program successful roll out we made the necessary preparations and alterations to our premises to welcome the people we support back to for face-to-face Support and Therapies. Throughout the Pandemic we have learned that there will be an ongoing need for a more flexible service provision, particularly for those who prefer telephone support or by Zoom/ MS Teams. Our premises will allow us to provide a continuity of support to the people we support and further develop out range of support services.

## **THE MANDA CENTRE**

### **TRUSTEE'S REPORT (CONTINUED)**

#### **Our Funding and Fundraising**

The Charity's main funding source is from the 3-year Medium Grant Award from Big Lottery and the annual grant from the Scottish Government Victims and Witness Group. These grant awards meet our core operating costs including salaries.

We raise additional funding from a range of sources, which are not based around specific projects and not essential to Core Funding.

We had planned a number of Fundraising events however; these were virtually non-existent during the year ending 31 March 2021 due to the Covid19 Pandemic and the subsequent lockdown and social distancing issues. We put our calendar for fundraising events on hold. We did receive donations and voluntary contributions; however these were considerably less than we had originally planned for. We continued to pursue links for alternative sources of funding from other charitable trusts and community planning partnerships and had success in receiving additional funds for winter utility costs to assist a number of the people we support.

#### **Achievements and Progress**

We receive referrals from a wide range of sources and we provide our funders with detailed referral reports to outline the increase and developments.

We continue to provide positive/improved outcomes to the people we support who have been affected by trauma, loss and personal crisis. We help these individuals manage and understand the effects of significant change, loss and grief through our support programmes to enable them to identify ways to take control over their lives and build resilience. We provide support and encourage them to improve life skills by discussion, reflection and techniques and identify their own needs and consider a range of solutions to make positive changes in their lives. By raising their self-esteem and increasing their confidence and motivation this leads them to improve their life chances to interact with social and other networks. They are more able to deal with many related issues such as the legal system and former areas of concern which they can process over the short, medium and longer term. Building their resilience helps relieve the loneliness and isolation of those affected by the trauma of being a victim of crime

The Manda Centre works in partnership with other organisations and charities by the sharing of referrals, sharing information, signposting, and liaising to ensure the people we support are aware of other support services available to them. We forward appropriate referrals to relevant organisations which also helps raise awareness of the Manda Centre and highlights the level of our support services.

#### **Financial Position**

The statement of financial activities shows a net inflow of £15,454. A full detailed report of the income and expenditure is available in the notes.

The Board of Trustees is satisfied with the performance of the Trust during the year and considers that the Trust is in a strong position to continue its activities during the coming year and that the Trust's assets are adequate to fulfil its obligations.

#### **Reserves policy and going concern**

The Trustees consider the level of reserves to be adequate. We have a 3-year Grant Award from Big Lottery and we have a close working partnership with the Scottish Government Victims Group for match funding on an annual basis.

The Trustees are confident that we will continue to implement plans with both funders and additional sources of funding to secure the ongoing future and development of the Charity.

## **THE MANDA CENTRE**

### **TRUSTEE'S REPORT (CONTINUED)**

#### **GOVERNANCE AND MANAGEMENT**

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

During the period we recruited two new paid staff members, an Administrator and a part time Outreach development worker.

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

We have a full application process for Volunteers, Sessional Practitioners and Management Committee/Trustees. Everyone completes an application form, provides two references and meets for an interview with the existing Board of Management/Trustees.

Everyone 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 provide relevant training courses which are 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.

##### **Pay policy for Senior Staff**

We currently employ two members of staff, an Administrator and a Part-Time Outreach Development Worker. The funding for these posts is from the Grant Award from Scottish Government and all remuneration is in agreement within their agreed salary structure.

Salary reviews are carried out on an annual basis and in consultation with our Board Members and our Funders, who allocate the funds.

##### **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.

During the period Kate Duffy received £16,335 (2020: £7,190) in payment for services as a self-employed practitioner to the charity.

##### **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.

##### **Covid 19 Support During Lockdown**

Due to the Covid-19 Pandemic and the ongoing situation we amended our support network from Face-to-Face Counselling and Support and Therapies to Telephone and Support and Remote Therapies. This proved to be a positive benefit to the people we support. To improve the quality of our support, we expanded the remote support to include Peer Support using a mixture of video conferencing via Zoom, MS Teams and Duo. This has allowed us to have a form of "Face to Face" support and to also continue with our Peer Support Groups: SafeTime and Freedom Programme.



## THE MANDA CENTRE

### TRUSTEE'S REPORT (CONTINUED)

We were committed to our staff, management, volunteers, board members and all the people we support during this difficult period and we had:

- Implemented change and reconfigured how and where our service is delivered.
- Altered rather than reduced our service while operating more remotely.
- Provided a continuity of service.
- Taken direct positive action to reduce isolation, promote community spirit and belonging.

This allows the Manda Centre to provide as close to our normal level of support as possible. We developed a clear roadmap to move out of Lockdown to ensure we had the necessary preparations to welcome the people we support back to the Centre for face-to-face support when applicable. We have established a phased and well-planned Rota to ensure that we keep all staff, practitioners and the people we support are kept safe.

#### 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 **25/11/2021** and signed on its behalf by.

  
Trustee  
Joe Duffy

## THE MANDA CENTRE

YEAR ENDED 31 MARCH 2021

### 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 2021 which are set out on pages 11 to 20.

#### 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.

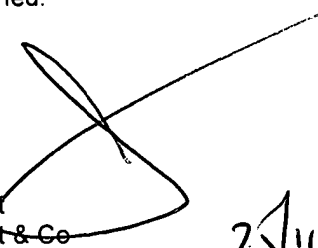
#### INDEPENDENT EXAMINER'S STATEMENT

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

25/11/21

**THE MANDA CENTRE**

**STATEMENT OF FINANCIAL ACTIVITIES**

**YEAR ENDED 31<sup>ST</sup> MARCH 2021**

	Notes	Unrestricted Fund £'s	Restricted Fund £'s	2021 £'s	2020 £'s
<b>Incoming Resources</b>					
Donations	2	7,669	0	7,669	2,700
Fundraising	3	4,126	0	4,126	5,276
Grants	4	0	127,680	127,680	70,615
Training	5	0	0	0	0
<b>Total Incoming Resources</b>		<b>11,795</b>	<b>127,680</b>	<b>139,475</b>	<b>78,591</b>
<b>Resources Expended</b>					
Charitable Expenditure	7	0	96,921	96,921	47,601
Support Costs	8	0	27,100	27,100	21,258
<b>Total Resources Expended</b>		<b>0</b>	<b>124,021</b>	<b>124,021</b>	<b>68,859</b>
<b>Net Incoming/ (outgoing) Resources</b>		<b>11,795</b>	<b>3,659</b>	<b>15,454</b>	<b>9,732</b>
<b>Total Funds Brought Forward</b>		<b>(13,198)</b>	<b>14,986</b>	<b>1,788</b>	<b>(7,944)</b>
<b>Total Funds Carried Forward</b>	16	<b>(1,403)</b>	<b>18,645</b>	<b>17,242</b>	<b>1,788</b>

The statement of financial activities includes all gains and losses recognized in the year.  
 All income and expenditure derive from continuing activities.  
 The notes on pages 15 to 20 form part of these accounts.

**THE MANDA CENTRE**

**STATEMENT OF CASHFLOW**

**YEAR ENDED 31<sup>ST</sup> MARCH 2021**

	Notes	2021	2020
		£'s	£'s
<b>Cash flows from operating activities:</b>			
Net cash flows used in operating activities		12,160	12,358
<b>Cashflows from Investing activities:</b>			
Purchase of fixed assets		(3,408)	(542)
<b>Change in cash and cash equivalents</b>		<b>8,752</b>	<b>11,816</b>
Cash and cash equivalents at the start of the year		13,418	1,602
<b>Cash and cash equivalents at the year end</b>		<b>22,170</b>	<b>13,418</b>
<b>Reconciliation of net Income to net cashflow from operating activities</b>			
Net Incoming/(Expenditure) per SOFA		15,454	9,732
<b>Adjustments for:</b>			
Depreciation		1,317	609
Increase/(Decrease) in Creditors		(4,611)	2,017
(Increase)/Decrease in Debtors		0	0
<b>Net cash used in operating activities</b>		<b>12,160</b>	<b>12,358</b>

**THE MANDA CENTRE**

**BALANCE SHEET (CONTINUED)**

**YEAR ENDED 31<sup>ST</sup> MARCH 2021**

	Notes	Unrestricted Fund	Restricted Fund	2021	2020
		£'s	£'s	£'s	£'s
<b>Fixed Assets</b>					
Tangible Fixed Assets	9	0	2,452	2,452	361
<b>Current Assets</b>					
Debtors		0	0	0	0
Prepayments		0	0	0	0
Bank & Cash on hand	10	5,977	16,193	22,170	13,418
		<b>5,977</b>	<b>18,645</b>	<b>24,622</b>	<b>13,779</b>
<b>Creditors: amounts falling due within one year</b>					
Creditors	11	1,031	0	1,031	2,157
		<b>1,031</b>	<b>0</b>	<b>1,031</b>	<b>2,157</b>
<b>Total Assets less current Liabilities</b>		<b>4,946</b>	<b>18,645</b>	<b>23,591</b>	<b>11,622</b>
<b>Creditors: amounts falling due after one year</b>					
Creditor	12	6,349	0	6,349	9,834
		<b>6,349</b>	<b>0</b>	<b>6,349</b>	<b>9,834</b>
<b>Net Assets/Liabilities</b>		<b>(1,403)</b>	<b>18,645</b>	<b>17,242</b>	<b>1,788</b>
<b>Funds of the Charity</b>		<b>(1,403)</b>	<b>18,645</b>	<b>17,242</b>	<b>1,788</b>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2021 in accordance with Section 476 of the Companies Act 2006.

THE MANDA CENTRE

BALANCE SHEET - CONTINUED

YEAR ENDED 31<sup>st</sup> MARCH 2021

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

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

25/11/2021

.....  
Trustee

JOSEPH DUFFY (DIRECTOR/TRUSTEE)

## **THE MANDA CENTRE**

### **NOTES TO THE ACCOUNTS**

**YEAR ENDED 31<sup>ST</sup> MARCH 2021**

#### **1. Accounting Policies**

##### **Basis of preparing the financial statements**

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The Accounts been prepared in accordance with the requirements of the The 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)) (issued in October 2019) - (Charities SORP (FRS 102)), The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006,

##### **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.

##### **Tangible fixed assets**

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

Computer equipment - straight line over 3 years

##### **Taxation**

As a registered charity, the company is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value Added Tax is not recoverable by the Trust and is, therefore, included in the relevant costs in the Statement of Financial 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.

##### **Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

**THE MANDA CENTRE**

**NOTES TO THE ACCOUNTS (CONTINUED)**

**YEAR ENDED 31<sup>ST</sup> MARCH 2021**

**2 Donations**

	Unrestricted Fund £'s	Restricted Fund £'s	2021 £'s	2020 £'s
Ryan	0	0	0	500
Speedlamps	0	0	0	080
Donations	1,765	0	1,765	770
Collection Tins	215	0	215	339
Coop Funeralcare	2,674	0	2,674	0
Hunter Foundation	0	0	0	861
Catherine Gait	1,000	0	1,000	0
Barbara Spicer	0	0	0	150
Autoparts/Dingbro Ltd	1,250	0	1,250	0
Earnock Glen	360	0	360	0
Locke Devine	200	0	200	0
J Halliday	205	0	205	0
	<b>7,669</b>	<b>0</b>	<b>7,669</b>	<b>2,700</b>

**3 Fundraising**

	Unrestricted Fund £'s	Restricted Fund £'s	2021 £'s	2020 £'s
Kilt Walk	280	0	280	2,153
Clarkston Choir	0	0	0	1,089
Christmas Fayre	0	0	0	1,128
Just Giving	3,546	0	3,546	97
Psychic Night	0	0	0	720
Football Card	300	0	300	0
Open Night Raffle	0	0	0	0
Hampers Raffle/Tablet Sales	0	0	0	89
	<b>4,126</b>	<b>0</b>	<b>4,126</b>	<b>5,276</b>

**4 Grant**

	Unrestricted Fund £'s	Restricted Fund £'s	2021 £'s	2020 £'s
Big Lottery	0	48,941	48,941	34,218
South Lanarkshire Council	0	450	450	487
Foundation Scotland	0	4,556	4,556	0
Natwest Circle Safelives Funds	0	2,500	2,500	0
Scottish Government	0	71,233	71,233	35,910
	<b>0</b>	<b>127,680</b>	<b>127,680</b>	<b>70,615</b>



**THE MANDA CENTRE**

**NOTES TO THE ACCOUNTS (CONTINUED)**

**YEAR ENDED 31<sup>ST</sup> MARCH 2020**

**5 Training & Workshops**

	<b>Unrestricted Fund £'s</b>	<b>Restricted Fund £'s</b>	<b>2021 £'s</b>	<b>2020 £'s</b>
Training	0	0	0	0
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**6 Analysis of Staff Costs and Staff Numbers**

	<b>Unrestricted Fund £'s</b>	<b>Restricted Fund £'s</b>	<b>2021 £'s</b>	<b>2020 £'s</b>
Wages	0	24,712	24,712	9,918
Social Security	0	0	0	0
Pension	0	551	551	222
	<b>0</b>	<b>25,263</b>	<b>25,263</b>	<b>10,140</b>

No employees had salaries in excess of £60,000

The average number of staff during the year was 2 (2020: 2).

	<b>2021 £'s</b>	<b>2020 £'s</b>
Staff	2	2
	<b>2</b>	<b>2</b>

**7 Charitable Expenditure**

	<b>Unrestricted Fund £'s</b>	<b>Restricted Fund £'s</b>	<b>2021 £'s</b>	<b>2020 £'s</b>
Sessional Counsellors & Therapists	0	66,347	66,347	37,461
Utility Payments	0	3,800	3,800	0
Wages	0	24,702	24,702	9,918
Pensions	0	551	551	222
PPE	0	1,521	1,521	0
	<b>0</b>	<b>96,921</b>	<b>96,921</b>	<b>47,601</b>

THE MANDA CENTRE

NOTES TO THE ACCOUNTS (CONTINUED)

YEAR ENDED 31<sup>ST</sup> MARCH 2021

8 Support Costs

	Unrestricted Fund £'s	Restricted Fund £'s	2021 £'s	2020 £'s
Rent	0	15,000	15,000	15,328
Printing, Postage & stationery	0	1,610	1,610	1,562
IT	0	2,046	2,046	0
Repairs	0	882	882	219
Accountancy	0	1,909	1,909	737
Telephone	0	1,412	1,412	217
Travel	0	60	60	745
Misc.	0	650	650	192
Insurance	0	529	529	706
Training	0	1,674	1,674	811
Heat & Light	0	0	0	132
Fines & Penalties	0	11	11	0
Depreciation	0	1,317	1,317	609
	<b>0</b>	<b>27,100</b>	<b>27,100</b>	<b>21,258</b>

9 Tangible Fixed Assets

Cost	Office Equipment £'s	Vehicles £'s	Fixtures & Fittings £'s	Total £'s
At 01/04/20	1,826	0	0	1,826
Additions	3,408	0	0	3,408
Disposals	0	0	0	0
	<b>5,234</b>	<b>0</b>	<b>0</b>	<b>5,234</b>
<b>Depreciation</b>				
At 01/04/20	1,465	0	0	1,465
Charge in year	1,317	0	0	1,317
Disposals	0	0	0	0
	<b>2,782</b>	<b>0</b>	<b>0</b>	<b>2,782</b>
<b>Net Book value 31/03/21</b>	<b>2,452</b>	<b>0</b>	<b>0</b>	<b>2,452</b>
<b>Net Book value 31/03/20</b>	<b>361</b>	<b>0</b>	<b>0</b>	<b>361</b>

**THE MANDA CENTRE**

**NOTES TO THE ACCOUNTS (CONTINUED)**

**YEAR ENDED 31<sup>ST</sup> MARCH 2021**

**10 Bank and Cash**

	<b>2021</b>	<b>2020</b>
	<b>£'s</b>	<b>£'s</b>
Main Bank Account	21,898	13,263
Savings Account	232	138
Cash	40	17
	<b>22,170</b>	<b>13,418</b>

**11 Creditors: Amounts Falling Due Within One Year**

	<b>2021</b>	<b>2020</b>
	<b>£'s</b>	<b>£'s</b>
Accrual	800	1,400
PAYE	118	649
Smart Pensions	113	108
	<b>1,031</b>	<b>2,157</b>

**12 Creditors: Amounts Falling Due After One Year**

	<b>2021</b>	<b>2020</b>
	<b>£'s</b>	<b>£'s</b>
Amounts owed to J Duffy for setup	6,349	9,834
	<b>6,349</b>	<b>9,834</b>

**13 Transactions with Trustees**

As at 31<sup>st</sup> March 2021 the charity owed Mr. J Duffy, trustee, the sum of £6,348.53 (2017: £6,537.73, 2018: £5,873.52, 2019: £9,273.52, 2020: £9,833.52)

	<b>2021</b>	<b>2020</b>
	<b>£'s</b>	<b>£'s</b>
Amounts owed to J Duffy for setup	6,349	9,834
	<b>6,349</b>	<b>9,834</b>

**14 Related Party Transactions**

The Charity uses the services of Mrs Kate Duffy. During the year the sum of £7,190 was paid for services provided.

**THE MANDA CENTRE**

**NOTES TO THE ACCOUNTS (CONTINUED)**

**YEAR ENDED 31<sup>ST</sup> MARCH 2021**

**15 Going Concern**

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

**16 Statement of Funds**

	<b>At 1<sup>st</sup> April 2020 £'s</b>	<b>Income £'s</b>	<b>Expenditure £'s</b>	<b>At 31<sup>st</sup> March 2021 £'s</b>
Unrestricted Funds	(13,198)	11,795	(0)	(1,403)
Restricted Funds	14,986	127,680	(124,021)	18,645
<b>Total Funds</b>	<b>1,788</b>	<b>139,475</b>	<b>(68,859)</b>	<b>17,242</b>

**17 Analysis of Restricted Funds**

	<b>At 1<sup>st</sup> April 2020 £'s</b>	<b>Income £'s</b>	<b>Expenditure £'s</b>	<b>At 31<sup>st</sup> March 2021 £'s</b>
Big Lottery Fund	4,448	48,941	(51,159)	2,230
South Lanarkshire Council	307	450	(757)	0
Foundation Scotland	0	4,556	(4,556)	0
Natwest Circle Savelives Fund	0	2,500	0	2,500
Scottish Government	10,231	71,233	(67,549)	13,915
<b>Total Funds</b>	<b>14,986</b>	<b>127,680</b>	<b>(124,021)</b>	<b>18,645</b>

The South Lanarkshire funds remain unpaid to practitioners due to the postponement of face to face meetings within the center due to the Covid 19 pandemic.

The Big Lottery payments are made quarterly and the remaining balance will be carried forward to the next accounting period.

The Scottish Government funds are for salaries and practitioner payments and these were payable in the next accounting period.