

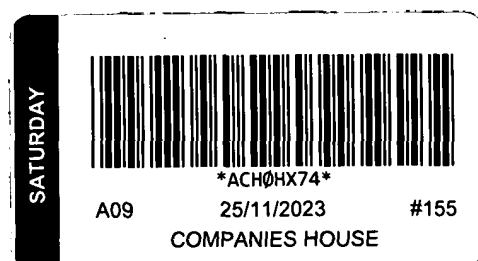
THE MANDA CENTRE

**REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023**

**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 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

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

CHAIRPERSON'S REPORT

This has been a challenging year but one of discovery for our services at the Manda Centre. Following the Covid-19 Pandemic and the lifting of Government Guidelines & Restrictions we were able to return to providing the people we support with our comprehensive range of support services.

We introduced and safely implemented procedures and protocols to ensure we keep all staff, practitioners, service users and volunteers safe. This was extremely well received and provided a much-needed lifeline for the people we support as it allowed them to start adjusting back into society again.

This year we have experienced an unprecedented demand for appointments, and this is due to the extreme Isolation and Loneliness experienced during the Covid-19 Pandemic. It has become evident that isolation and loneliness touched all ages, from the primary schoolchild excluded from attending school and events with friends and classmates to the frail elderly who've outlived their contemporaries and spend long periods of time in what amounts to solitary confinement. Those with underlying mental health issues, personal and domestic issues who were trapped in a closed environment and the only personal interaction being "virtual".

Prior to the Covid-19 Pandemic lockdowns and the massive increase in home working those with underlying mental health issues, personal and domestic issues were able to deal with them or in many cases mask them since they had social interaction in the workplace, social interaction through travel to and from work and social events. These interactions ceased. There were no more watercooler meetings, no more coffee breaks, no more fresh air (smoking) breaks. Since the Covid-19 Pandemic lockdowns and the introduction of remote working, adults now have more virtual friends and colleagues than real ones. The restriction in movement for most people during the past few years has created an insular society. This has created the feeling of isolation and loneliness and exacerbated underlying mental health issues, personal and domestic issues.

This has been clearly shown in the massive increase in referrals to the Manda Centre from Mental Health Practitioners. These referrals are being passed on due to the mainstream health system being under so much pressure and having neither the workforce nor facilities to meet the demand of the number of individuals who are now affected by Trauma, Loss or Personal Crisis.

We have witnessed first-hand the truth around the many recent media headlines of the post Covid-19 Pandemic "mental health crisis" and the complex reality that they do not necessarily describe. We learned that many of our clients existing difficulties were made worse by the circumstances of the pandemic. Loss has become a predominant theme - both in terms of bereavement and losses that were related to necessary life changes or dysfunctional relationships.

Uncertainty has been a challenge throughout this year and as a team we have learned to adapt rapidly and reactively which placed significant demands on the Charity. By reviewing of our service provision, staffing, administration, counselling access and waiting lists including support groups and workshop provision we have confidence that we are, post pandemic, fit for purpose.

We have continued to work therapeutically online as an effective means of continuing support. Although this does not suit everyone it has enabled some access to counselling for those that find travelling to the centre difficult. We have also been reminded of the value of our in – person contact with clients and colleagues and the significance of the support the Charity provides throughout Scotland.

We have increased our communication and interactions with our working partners, Big Lottery Community Fund, the Scottish Government Victims and Witnesses Group, the Robertson Trust and our volunteer fundraisers.

We have established strong links with educational establishments for Placement Student Counsellors and Therapists.

THE MANDA CENTRE

CHAIRPERSON'S REPORT (CONTINUED)

We have been able to continue to provide our essential support due to the funding award of the Big Lottery Improving Lives Medium Grant, the Grant Award from the Scottish Government Victim Centered Approach Fund and the Robertson Trust Fund award for Peer Group Funding.

The people we support receive face to face and remote Counselling, Holistic Therapies & Support and this has a direct benefit to their mental health and wellbeing.

Throughout the year we have had a significant increase in the number of hours of support provided by all our Practitioners.

Joe Duffy
Chair

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 2023 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).

ACTIVITIES, PURPOSES & STRUCTURE

Charitable Purposes

The purposes of the Charity are to assist in relieving mental and physical suffering and distress and to support 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.

THE MANDA CENTRE

TRUSTEE'S REPORT (CONTINUED)

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.

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 or 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 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.

Our premises will allow us to provide a continuity of support to the people we support and further develop our range of support services.

THE MANDA CENTRE

TRUSTEE'S REPORT (CONTINUED)

Our Funding and Fundraising

The Charity's main funding source continues to be from the 3-year Medium Grant Award from Big Lottery and the annual grant from the Scottish Government Victims and Witness Group, the Victim Centred Approach Fund (VCAF) and the Robertson Trust Fund Award for Peer Group Funding. 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 started to plan a calendar for our face-to-face fundraising activities after all the restrictions ceased. We are now able to undertake planned fundraising events which in the main are large group activities, however we still also have a supporter base who undertake challenges with the funds raised benefiting the Centre.

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 several 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 programs 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 £34,859. 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 3-year Grant Award from the Scottish Government Victims Centered Approach Fund (VCAF). We also have a 3-year Grant Award from the Robertson Trust for facilitating our Peer Group Support. 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 one new paid staff member, a Project Coordinator to add to our existing team of 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. All recruitment, retention and training protocols are bench marked at best practice in the sector.

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 have sustained a structure of four members of staff, a Project Coordinator, Administrator a part-time Outreach Development Worker and a Part-Time Digital Marketing and Fundraising Coordinator. These posts continue to be funded by 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 £19,506 (2022: £17,245) 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.

THE MANDA CENTRE

TRUSTEE'S REPORT (CONTINUED)

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 ^{23/10/23} and signed on its behalf by.


Trustee
Joe Duffy

THE MANDA CENTRE

YEAR ENDED 31 MARCH 2023

INDEPENDENT EXAMINERS REPORT TO THE MEMBERS OF THE MANDA CENTRE

I report on the accounts of the charity for the year ended 31st March 2023 which are set out on pages 12 to 23.

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.

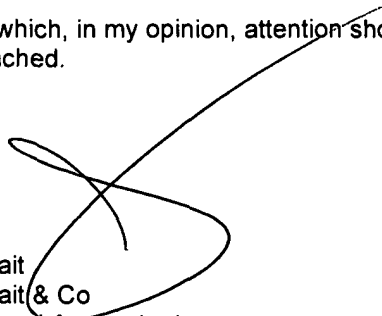
INDEPENDENT EXAMINER'S STATEMENT

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 31ST MARCH 2023

	Notes	Unrestricted Fund £'s	Restricted Fund £'s	2023 £'s	2022 £'s
Incoming Resources					
Donations	2	2,172	0	2,172	5,933
Fundraising	3	4,198	0	4,198	6,278
Grants	5	0	251,680	251,680	187,390
Interest	4	10	0	10	0
Total Incoming Resources		6,380	251,680	258,060	199,601
Resources Expended					
Charitable Expenditure	7	0	185,011	185,011	113,189
Support Costs	8	47	38,143	38,190	33,542
Total Resources Expended		47	223,154	223,201	146,731
Net Incoming/ (outgoing) Resources		6,333	28,526	34,859	52,870
Total Funds Brought Forward		10,808	59,304	70,112	17,242
Total Funds Carried Forward	16	17,141	87,830	104,971	70,112

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 16 to 22 form part of these accounts.

THE MANDA CENTRE

STATEMENT OF CASHFLOW

YEAR ENDED 31ST MARCH 2023

	Notes	2023	2022
		£'s	£'s
Cash flows from operating activities:			
Net cash flows used in operating activities		37,375	48,133
Cashflows from Investing activities:			
Purchase of fixed assets		(2,950)	(617)
Change in cash and cash equivalents		34,425	47,496
Cash and cash equivalents at the start of the year		69,666	22,170
Cash and cash equivalents at the year end		104,091	69,666
Reconciliation of net Income to net cashflow from operating activities			
Net Incoming/(Expenditure) per SOFA		34,859	52,870
Adjustments for:			
Depreciation		2,325	1,522
Increase/(Decrease) in Creditors		(666)	(5,422)
(Increase)/Decrease in Debtors		857	(857)
Net cash used in operating activities		37,375	48,113

THE MANDA CENTRE

BALANCE SHEET (CONTINUED)

YEAR ENDED 31ST MARCH 2023

	Notes	Unrestricted Fund	Restricted Fund	2023	2022
		£'s	£'s	£'s	£'s
Fixed Assets					
Tangible Fixed Assets	9	0	2,172	2,172	1,547
Current Assets					
Debtors		0	0	0	0
Prepayments		0	0	0	857
Bank & Cash on hand	10	18,433	85,658	104,091	69,666
		18,433	87,830	106,263	24,622
Creditors: amounts falling due within one year					
Creditors	11	1,292	0	1,292	728
		1,292	0	1,292	728
Total Assets less current Liabilities		17,141	87,830	104,971	71,342
Creditors: amounts falling due after one year					
Creditor	12	0	0	0	1,230
		0	0	0	1,230
Net Assets/Liabilities		17,141	87,830	104,971	70,112
Funds of the Charity		17,141	87,830	104,971	70,112

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2023 in accordance with Section 476 of the Companies Act 2006.

THE MANDA CENTRE

BALANCE SHEET

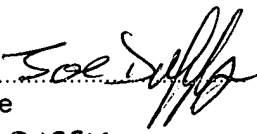
YEAR ENDED 31st MARCH 2023

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 company's regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 23/10/23 and were signed on its behalf by:

.....
Trustee
JOE DUFFY

THE MANDA CENTRE

NOTES TO THE ACCOUNTS

YEAR ENDED 31ST MARCH 2023

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 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 restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for 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 31ST MARCH 2023

2 Donations

	Unrestricted Fund £'s	Restricted Fund £'s	2023 £'s	2022 £'s
E Hamilton	0	0	0	2,500
Affinity Flying	0	0	0	500
Donations	1,722	0	1,722	1,194
Collection Tins	0	0	0	1,219
T Forsyth	100	0	100	0
A Whitters	50	0	50	0
Barbara Spicer	0	0	0	250
Locke Devine	300	0	300	200
J Halliday	0	0	0	70
	2,172	0	2,172	5,933

3 Fundraising

	Unrestricted Fund £'s	Restricted Fund £'s	2023 £'s	2022 £'s
Kilt Walk	900	0	900	4,260
Easy Fundraising	113	0	113	0
Giving.com	97	0	97	0
Just Giving	1,369	0	1,369	1,792
Fundraising	1,483	0	1,483	0
Football Card	0	0	0	0
Open Night Raffle	236	0	236	226
Hampers Raffle/Tablet Sales	0	0	0	0
	4,198	0	4,198	6,278

4 Interest

	Unrestricted Fund £'s	Restricted Fund £'s	2023 £'s	2022 £'s
Bank Interest	10	0	10	0
	10	0	10	0

THE MANDA CENTRE

NOTES TO THE ACCOUNTS (CONTINUED)

YEAR ENDED 31ST MARCH 2023

5	Grant	Unrestricted Fund £'s	Restricted Fund £'s	2023 £'s	2022 £'s
	Big Lottery	0	125,300	125,300	41,051
	The Robertson Trust	0	13,500	13,500	0
	Foundation Scotland	0	0	0	0
	Natwest Circle Safelives Funds	0	5,000	5,000	0
	Arnold Clark Trust	0	0	0	1,000
	PAMIS	0	6,405	6,405	3,975
	Voluntary Action Group	0	0	0	9,899
	Scottish Government	0	101,475	101,475	131,465
		0	251,680	251,680	187,390

6 Analysis of Staff Costs and Staff Numbers

	Unrestricted Fund £'s	Restricted Fund £'s	2023 £'s	2022 £'s
Wages	0	39,211	39,211	37,824
Social Security	0	0	0	0
Pension	0	444	444	945
	0	39,655	39,655	38,769

No employees had salaries in excess of £60,000.
The average number of staff during the year was 4 (2022: 3).

	2023 £'s	2022 £'s
Staff	4	3
	3	3

THE MANDA CENTRE

NOTES TO THE ACCOUNTS (CONTINUED)

YEAR ENDED 31ST MARCH 2023

7 Charitable Expenditure

	Unrestricted Fund £'s	Restricted Fund £'s	2023 £'s	2022 £'s
Sessional Counsellors & Therapists	0	105,505	105,505	69,604
Professional Fees	0	30,345	30,345	0
Utility Payments	0	0	0	900
Victim Surcharge Payments	0	4,606	4,606	2,444
Circle Fund Payments	0	4,900	4,900	1,425
Wages	0	39,211	39,211	37,824
Pensions	0	444	444	945
PPE	0	0	0	47
	0	185,011	185,011	113,189

8 Support Costs

	Unrestricted Fund £'s	Restricted Fund £'s	2023 £'s	2022 £'s
Rent	0	21,470	21,470	19,425
Printing, Postage & stationery	0	1,776	1,776	2,680
IT	0	2,855	2,855	2,747
Repairs	0	2,028	2,028	382
Accountancy	0	1,447	1,447	1,617
Telephone	0	1,273	1,273	1,512
Travel	0	1,837	1,837	2,464
Misc.	0	2,069	2,069	690
Insurance	0	510	510	502
Training	0	553	553	0
Bank Charges	47	0	47	0
Fines & Penalties	0	0	0	1
Depreciation	0	2,325	2,325	1,522
	47	38,143	38,190	33,542

THE MANDA CENTRE

NOTES TO THE ACCOUNTS (CONTINUED)

YEAR ENDED 31ST MARCH 2023

9 Tangible Fixed Assets

Cost	Office Equipment £'s	Vehicles £'s	Fixtures & Fittings £'s	Total £'s
At 01/04/22	5,850	0	0	5,850
Additions	2,950	0	0	2,950
Disposals	0	0	0	0
	8,800	0	0	8,800
Depreciation				
At 01/04/22	4,303	0	0	4,303
Charge in year	2,325	0	0	2,325
Disposals	0	0	0	0
	6,628	0	0	6,628
Net Book value 31/03/23	2,172	0	0	2,172
Net Book value 31/03/22	1,547	0	0	1,547

10 Bank and Cash

	2023 £'s	2022 £'s
Main Bank Account	102,025	67,857
Savings Account	1,867	1,730
Cash	199	79
	104,091	69,666

11 Creditors: Amounts Falling Due Within One Year

	2023 £'s	2022 £'s
Accrual	860	850
PAYE	487	(370)
Smart Pensions	(55)	237
	1,292	727

THE MANDA CENTRE

NOTES TO THE ACCOUNTS (CONTINUED)

YEAR ENDED 31ST MARCH 2023

12 Creditors: Amounts Falling Due After One Year

	2023	2022
	£'s	£'s
Amounts owed to J Duffy for setup	0	1,230
	0	1,230

13 Transactions with Trustees

As at 31st March 2023 the charity owed Mr. J Duffy, trustee, the sum of £0 (2017: £6,537.73, 2018: £5,873.52, 2019: £9,273.52, 2020: £9,833.52, 2021: £6,348.53, 2022: £1,229.53)

	2023	2022
	£'s	£'s
Amounts owed to J Duffy for setup	0	6,349
	0	1,230

14 Related Party Transactions

The Charity uses the services of Mrs Kate Duffy. During the year the sum of £19,675 was paid for services provided.

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

	At 1st April 2022 £'s	Income £'s	Expenditure £'s	At 31st March 2023 £'s
Unrestricted Funds	10,808	6,380	(47)	17,141
Restricted Funds	59,304	251,680	(223,154)	87,830
Total Funds	70,112	258,060	(223,201)	104,971

THE MANDA CENTRE

NOTES TO THE ACCOUNTS (CONTINUED)

YEAR ENDED 31ST MARCH 2023

17 Analysis of Restricted Funds

	At 1st April 2022 £'s	Income £'s	Expenditure £'s	At 31st March 2023 £'s
Big Lottery Fund	4,512	125,300	(77,651)	52,161
PAMIS	(2,380)	6,405	(4,025)	0
Voluntary Action Group Fund	9,899	0	(9,899)	0
The Robertson Trust	0	13,500	(3,140)	10,360
Arnold Clark Trust	1,000	0	(1,000)	0
Natwest Circle Savelives Fund	1,075	5,000	(6,075)	0
Scottish Government	45,198	101,475	(141,673)	25,309
Total Funds	59,304	251,680	(243,463)	87,830

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.