

REGISTERED CHARITY NUMBER: SC051772

Report of the Trustees and
Financial Statements
for the Year Ended 31 March 2025
for
Manorview Foundation

O'Haras Chartered Accountants
Radleigh House
1 Golf Road
Clarkston
Glasgow
G76 7HU

Manorview Foundation

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for the Year Ended 31 March 2025

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Manorview Foundation

Report of the Trustees **for the Year Ended 31 March 2025**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Manorview Foundation is a charity to support children and their families living in poverty in Scotland with the following objectives:-

- the prevention or relief of poverty
- the advancement of education
- the advancement of health
- the advancement of citizenship or community development
- the provision of recreational facilities, or the organisation of recreational activities

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Manorview Communities

The Hub at Coatbridge has had a massive impact in the last 12 months in Coatbridge and has brought people together to build strong relationships in the community. We help support people who face poverty every day, through weekly community sessions that enrich and enhance people's lives, days out and donations. With 5292 visits to our community sessions, we feel we've made a real difference to those who need us most and we measure not just on the number of visits but on the impact on individuals, with many visitors growing in confidence and skills which is inspiring for our team. We offer a meal/food at every community session, ensuring we also help to address the food poverty problem affecting Scotland's communities.

We have also worked alongside like-minded charities and social organisations. Together, we deliver special events and workshops. This increases our impact, brings a new demographic to the hub and introduces the services we offer to more people. Such events have included topics like financial wellbeing, technology skills, employability and mental health and have driven a footfall of over 586 visits in the last 6 months. We will continue to develop our offering to support the needs of the communities we serve.

Manorview poverty root

This year we have provided 1050 meals to the homeless in Glasgow city centre, making a difference to those who really are at their most vulnerable. We have also donated 100 winter jackets to those who may be sleeping on the streets this winter. Working closely with like-minded partners, we help at the roots of poverty.

Manorview Moment

Our annual children's Christmas parties got bigger with 1300 children attending this year, all children from areas of deprivation, everyone received a hot meal, party games. We have established connections in different communities to expand our activity to be wider spread throughout the coming year.

Manorview Pathways

Together with MCR pathways we have provided 78 hours of mentoring sessions to young people in high schools. Giving them a steady adult to learn skills and develop. Manorview Pathways have established connections to provide skills in the hospitality industry to youths in the coming year.

Manorview Foundation

Report of the Trustees **for the Year Ended 31 March 2025**

FINANCIAL REVIEW

Financial position

Our main source of funding the year was the National lottery together with donations received from fundraising and some smaller grants.

Unrestricted funds: During the year, the charity received donations of £9,820 (2024: £25,139) and grants of £13,370 (2024: nil). Expenses of £42,335 (2024: £21,901) were incurred. This left the charity with a surplus of £9,009 (2024: £3,238).

Restricted funds: The charity received a grant of £5,000 and donations of £361 specifically for baby/toddler classes. Of this income, £285 was spent during the year leaving a surplus of £5,076 to spend next year.

Reserves policy

The trustee's policy is to maintain reserves at around 2-3 months of normal running costs in order to meet commitments and to cover any unexpected expenditure.

Going concern

The trustees have no concerns.

FUTURE PLANS

Our primary goal is to build on the services and activities we have already delivered, making them better and reaching more people. We also hope to bring our community services to more Scottish communities, use our mentoring programmes to support young people affected by poverty, deliver more resources and food to those in need, and create even more moments and memories for families.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Manorview Foundation is a Single Tier Scottish Charitable Incorporated Organisation (SCIO). It was registered in its current legal form by OSCR on 7 June 2022 and is governed by its constitution.

Recruitment and appointment of new trustees

The structure of the organisation consists of the charity's trustees, who are also the organisation's only members and comprise of the organisation's board.

The board must arrange an annual general meeting ('AGM') of the charity's trustees in each calendar year, reporting on the immediately preceding financial year of the organisation.

At each AGM, all the charity trustees must retire from office but may then be re-elected.

REFERENCE AND ADMINISTRATIVE DETAILS

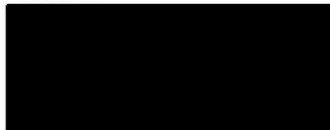
Registered Charity number

SC051772

Principal address

Bowfield Road
Howwood
Johnstone
PA9 1DZ

Trustees



Manorview Foundation

Report of the Trustees
for the Year Ended 31 March 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

O'Haras Chartered Accountants

Radleigh House

1 Golf Road

Clarkston

Glasgow

G76 7HU

Bankers

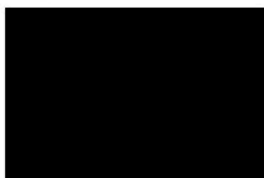
Barclays

Leicester

Leicestershire

LE87 2BB

Approved by order of the board of trustees on 30 September 2025 and signed on its behalf by:



**Independent Examiner's Report to the Trustees of
Manorview Foundation**

I report on the accounts for the year ended 31 March 2025 set out on pages five to eleven.

Respective responsibilities of trustees and examiner

The charity's trustees 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 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the 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 the independent examiner's report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. 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 seeking explanations from you as 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.

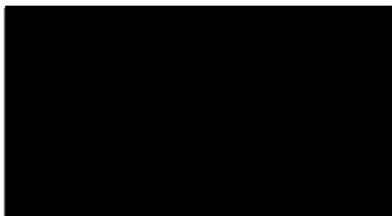
Independent examiner's statement

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



The Institute of Chartered Accountants of Scotland

O'Haras Chartered Accountants
Raleigh House
1 Golf Road
Clarkston
Glasgow
G76 7HU

Date: 1 October 2025

Manorview Foundation

Statement of Financial Activities
for the Year Ended 31 March 2025

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		23,190	5,361	28,551	25,139
EXPENDITURE ON					
Raising funds		486	-	486	4,137
Charitable activities					
Charitable activities		41,849	285	42,134	17,764
Total		42,335	285	42,620	21,901
NET INCOME/(EXPENDITURE)		(19,145)	5,076	(14,069)	3,238
RECONCILIATION OF FUNDS					
Total funds brought forward		28,154	-	28,154	24,916
TOTAL FUNDS CARRIED FORWARD		9,009	5,076	14,085	28,154

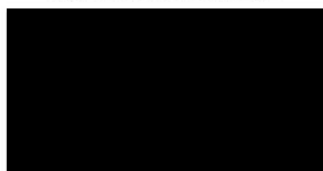
The notes form part of these financial statements

Manorview Foundation

Balance Sheet
31 March 2025

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	4	1,238	-	1,238	1,807
CURRENT ASSETS					
Debtors	5	3,056	-	3,056	582
Cash at bank		5,269	5,076	10,345	26,208
		<u>8,325</u>	<u>5,076</u>	<u>13,401</u>	<u>26,790</u>
CREDITORS					
Amounts falling due within one year	6	(554)	-	(554)	(443)
NET CURRENT ASSETS		<u>7,771</u>	<u>5,076</u>	<u>12,847</u>	<u>26,347</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>9,009</u>	<u>5,076</u>	<u>14,085</u>	<u>28,154</u>
NET ASSETS		<u>9,009</u>	<u>5,076</u>	<u>14,085</u>	<u>28,154</u>
FUNDS	7				
Unrestricted funds				9,009	28,154
Restricted funds				5,076	-
TOTAL FUNDS				<u>14,085</u>	<u>28,154</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 30 September 2025 and were signed on its behalf by:



The notes form part of these financial statements

Manorview Foundation

Notes to the Financial Statements **for the Year Ended 31 March 2025**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, 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 Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

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.

Taxation

The charity is exempt from tax on its charitable 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.

Debtors

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

Manorview Foundation

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	25,139	-	25,139
EXPENDITURE ON			
Raising funds	4,137	-	4,137
Charitable activities			
Charitable activities	17,764	-	17,764
Total	21,901	-	21,901
NET INCOME	3,238	-	3,238
RECONCILIATION OF FUNDS			
Total funds brought forward	24,916	-	24,916
TOTAL FUNDS CARRIED FORWARD	28,154	-	28,154

4. TANGIBLE FIXED ASSETS

	Plant and machinery £	Computer equipment £	Totals £
COST			
At 1 April 2024 and 31 March 2025	1,125	1,276	2,401
DEPRECIATION			
At 1 April 2024	169	425	594
Charge for year	143	426	569
At 31 March 2025	312	851	1,163
NET BOOK VALUE			
At 31 March 2025	813	425	1,238
At 31 March 2024	956	851	1,807

Manorview Foundation

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			
		2025	2024
		£	£
Other debtors		1,440	-
Prepayments		1,616	582
		<u>3,056</u>	<u>582</u>
6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			
		2025	2024
		£	£
Trade creditors		554	154
Taxation and social security		-	58
Other creditors		-	231
		<u>554</u>	<u>443</u>
7. MOVEMENT IN FUNDS			
	At 1.4.24	Net movement	At
	£	in funds	31.3.25
		£	£
Unrestricted funds			
General fund	28,154	(19,145)	9,009
Restricted funds			
Restricted fund	-	5,076	5,076
	<u>28,154</u>	<u>(14,069)</u>	<u>14,085</u>
TOTAL FUNDS			

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	23,190	(42,335)	(19,145)
Restricted funds			
Restricted fund	5,361	(285)	5,076
	<u>28,551</u>	<u>(42,620)</u>	<u>(14,069)</u>
TOTAL FUNDS			

Manorview Foundation

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

7. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	24,916	3,238	28,154
TOTAL FUNDS	<u>24,916</u>	<u>3,238</u>	<u>28,154</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	25,139	(21,901)	3,238
TOTAL FUNDS	<u>25,139</u>	<u>(21,901)</u>	<u>3,238</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	24,916	(15,907)	9,009
Restricted funds			
Restricted fund	-	5,076	5,076
TOTAL FUNDS	<u>24,916</u>	<u>(10,831)</u>	<u>14,085</u>

Manorview Foundation

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

7. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	48,329	(64,236)	(15,907)
Restricted funds			
Restricted fund	5,361	(285)	5,076
TOTAL FUNDS	<u>53,690</u>	<u>(64,521)</u>	<u>(10,831)</u>

Name of fund	Description, nature and purpose of fund
<u>Unrestricted funds</u>	
General funds	Funds to be used for the day to day running of the charity.
Restricted funds	Funds specifically for the baby and toddler classes and activities related to these classes.

8. RELATED PARTY DISCLOSURES

During the course of the period, donations of £867 were received from the trustees. Donations of £6,059 were raised by Manorview Hotels Limited, a related company and paid to the charity. Donations of £177 were raised by Manorview Investments Limited, a related company and paid to the charity.

Manorview Foundation**Detailed Statement of Financial Activities**
for the Year Ended 31 March 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	10,117	23,813
Gift aid	64	1,326
Grants	18,370	-
	<hr/>	<hr/>
	28,551	25,139
Total incoming resources	<hr/>	<hr/>
	28,551	25,139
EXPENDITURE		
Raising donations and legacies		
Fundraising expenses	486	4,137
Charitable activities		
Wages	22,500	2,385
Insurance	582	744
Postage and stationery	197	-
Advertising	100	-
Sundries	6,563	1,420
Activities costs	1,776	217
Food and drink purchases	2,297	395
Transport costs	6,210	5,340
Entertainment costs	85	910
Professional and consultancy costs	134	134
Repairs and renewals	99	2,718
Cleaning costs	173	281
Just Giving charges	240	466
Training costs	285	110
Donations paid	-	2,000
Travel	193	-
Charges & fees	-	9
Plant and machinery	143	169
Computer equipment	425	425
	<hr/>	<hr/>
	42,002	17,723
Support costs		
Finance		
Bank charges	132	41
	<hr/>	<hr/>
Total resources expended	42,620	21,901
Net (expenditure)/income	<hr/>	<hr/>
	(14,069)	3,238

This page does not form part of the statutory financial statements