

MANORBROOK OUT OF SCHOOL CLUB

England & Wales · Charity number 1188183

Details

Status Registered

Legal form CIO

Registered 2020-02-25

Register [View on the Charity Commission register](#)

Contact

Address Manorbrook School
Park Road
Thornbury
Bristol
BS35 1JW

Phone 01454867228

Email manorbrookosc@gmail.com

Website www.manorbrookosc.org.uk

Activities

Objects: THE OBJECTS OF THE CHARITY ARE THE DEVELOPMENT AND EDUCATION OF CHILDREN ATTENDING MANORBROOK PRIMARY SCHOOL IN PARTICULAR BY: 1) PROVIDING THE NECESSARY FACILITIES FOR THE DAILY CARE, RECREATION AND EDUCATION OF CHILDREN DURING OUT OF SCHOOL HOURS, NOT REQUIRED TO BE PROVIDED BY THE LOCAL EDUCATION AUTHORITY 2) TO PROMOTE THEIR HEALTH AND WELLBEING 3) TO ADVANCE THE EDUCATION AND TRAINING OF THE PERSONS IN THE PROVISION OF SUCH CARE, EDUCATION AND RECREATIONAL FACILITIES.

Activities: Manorbrook out of School Club provides the parents and carers of children attending Manorbrook School with high quality, affordable wraparound care which enables children to thrive.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** General Charitable Purposes, Education/training
- **Who:** Children/young People

Geography

- South Gloucestershire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£128,246	£117,471	-	-
2024-08-31	£97,500	£91,165	-	-
2023-08-31	£67,213	£74,127	-	-
2022-08-31	£65,676	£53,592	-	-
2021-08-31	£52,043	£50,783	-	-
2020-08-31	£15,558	£23,575	-	-

Trustees

Name	Role	Appointed
Abigail Fairburn		2026-02-10
John Edward Mann		2022-02-18
Karen Storey		2023-06-26
Martin Gilkes		2025-09-04
Megan Carter		2022-02-18
Rebecca Heather Vaughan		2024-06-13
Sally Stevens		2025-04-17

MANORBROOK OUT OF SCHOOL CLUB

England & Wales - Charity number 1188183

Accounts

Manorbrook Out of School Club



Trustees Report for the Year Ending 31st August 2025

This report covers the reporting period 1 September 2024 to 31st August 2025. It was written in May 2026.

Reference and administrative details of the charity

Name: Manorbrook Out of School Club

Charity Commission Registration Number: 1188183

Address: Manorbrook School, Park Road, Thornbury BS35 1JW

Trustees

The trustees during the financial year, and up to the date that this report was approved were:

- Sally Stevens (appointed 17/04/2025 and appointed Chair 24/09/2025)
- Clare King (Chair, resigned 22/09/2025)
- Megan Carter (Secretary)
- Rebecca Heather Vaughan
- John Edward Mann
- Karen Storey
- Martin Gilkes (appointed 04/09/2025)
- Abigail Fairburn (appointed 10/02/2026)

Structure

Manorbrook Out of School Club is a Charitable Incorporated Organisation (CIO) – Foundation Model, formed on 27th February 2020.

Trustees are appointed following an application and selection process by a properly convened meeting of the charity trustees. In selecting individuals for appointment, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

Activities and objectives

Manorbrook out of School Club's primary objective is to provide parents and carers of children attending Manorbrook School with high quality, affordable wraparound care which enables children to thrive.

During this reporting period, over 80 children were registered to attend the club with session attendance ranging between 25-60 children.

Achievements and performance

Throughout this year we delivered our childcare provision in line with our objective, providing high quality care to meet the needs of children ranging from age 4 to age 11.

The start of the school year was positive, with the second double in-take from Manorbrook School (having moved to a two-form entry system in September 2024) boosting our numbers and increasing our financial position. We continue to have exclusive rental of the school hall to support the increased numbers, and we continually liaise with the school to ensure the suitability of the space. A staff structural review led to the amalgamation of the Business Manager and one of the Play Manager roles to a single Club Manager role, strengthening leadership and daily operations. The staffing team additionally grew with the appointment of several new Play Assistants.

Parent feedback gathered at the end of the summer term was unanimously positive, with respondents praising staff approachability, communication, and their overall experience with the club.

Operational updates included revisions to booking policies and safeguarding procedures, and the play provision for older children was actively reviewed and enhanced based on direct input from the children themselves.

Trustee recruitment efforts have been a focus to bring new members into the group to ensure long-term sustainability.

We ended the financial year with most sessions at capacity and a limited waiting on list in place for some mid-week sessions. Manorbrook School is becoming a double intake school in the long term, so trustees will continue to review any potential options for expanding the club, alongside the school growth.

Our continued ability to provide quality wraparound care was only possible thanks to the commitment and flexibility of our staff and trustees, and support from parents and our linked school, Manorbrook Primary. We are very grateful for everyone's efforts and support.

Financial review

Our financial position is positive. We are committed to providing affordable, high-quality care and balancing this with long-term financial stability to ensure that the provision remains reliable and sustainable in the long-term.

We are also committed to our obligations as a good employer. Our pay expenditure increased during this period as a result of uplifting staff salaries from 1st April 2025, in line with the national living wage and maintaining appropriate differentials between different staffing grades. We also factored in training of new staff and ensuring that current staff had their training maintained, such as renewing First Aid.

Reserves policy

The objective of Manorbrook Out of School club is to provide high quality childcare, recreation and education for children out of school hours. We provide this in a safe environment, ensuring it is delivered by appropriately trained and qualified staff. The majority of income to the club is used directly for this purpose.

To support the ongoing financial stability of the charity, some funds must be held in reserve to ensure that we can continue to meet our obligations and deliver our services, in the case of unforeseen events or financial shortfall.

To meet this purpose, our reserves policy sets out the amount held in designated reserves for MOSC should:

- Meet all our redundancy obligations in full (£5,682.71) This is reduced from last year as some long term staff have left/reduced their hours.
- Meet a term (3 months) running costs of the organisation (circa £29,000.00) This is an increase on last year, due to an increase in childcare provision driving higher staffing numbers, higher wages, along with increased insurance and food costs.

Review of reserves: excess / shortfall

The amount held in reserve will be reviewed annually to ensure it complies with this policy. Any decisions to hold a sum that is in excess of the amount set out in the reserve policy will be noted in Board minutes and MOSC's annual report, in line with governance requirements.

Trustees will review the reserve policy and amounts, along with the income surplus generated for the previous financial year (ending 31st August) every Autumn. Once any adjustments have been made, the Board will discuss, agree and set out how it intends to:

- Re-invest surplus to the reserves in ways that will benefit children who attend the club.
- Adjust income / expenditure to meet any shortfall in reserves for the remainder of the financial year.

We have maintained our target designated reserve level, based on our policy, of £35,000.

The charity's free cash reserves at the end of the year were over the target amount of £9,500. This process was realigned in September 2025 to ensure income falls into the correct financial year.

Any plan to reinvest in the club will be agreed in the board meeting scheduled for June 2025, based on continuing growth of the club and the operating structure to support this.

Confirmation of going concern

The trustees have assessed the charity's ability to continue for at least 12 months from the date that the accounts are approved. We conclude that our current level of reserves and continuing increase of children attending sessions support this position.



Receipts and payments accounts

CC16a

For the period
from

01.09.2024

To

31.08.2025

Section A Receipts and payments

	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Last year
	to the nearest £	to the nearest £	to the nearest £	to the nearest £	to the nearest £
A1 Receipts					
Fees	6,824	-	-	6,824	-
Interest	510	-	-	510	-
Chlidcare Vouchers	90,833	-	-	90,833	-
Magic Bookings	29,555	-	-	29,555	-
Misc	524	-	-	524	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Sub total (Gross income for AR)	128,246	-	-	128,246	-
A2 Asset and investment sales, (see table).					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	128,246	-	-	128,246	-
A3 Payments					
Wages	93,271	-	-	93,271	-
Pension	1,466	-	-	1,466	-
Rent	6,080	-	-	6,080	-
Wifi	-	-	-	-	-
Insurance	792	-	-	792	-
Food & Drink	4,741	-	-	4,741	-
Cleaning & PPE	515	-	-	515	-
Printing Staionary Postage	351	-	-	351	-
Play Things	1,681	-	-	1,681	-
Gifts	1,121	-	-	1,121	-
Hire Charges	-	-	-	-	-
Training	1,723	-	-	1,723	-
DBS	735	-	-	735	-
Telephone	272	-	-	272	-
Subscriptions and Pro Fees	130	-	-	130	-
Misc	459	-	-	459	-
Website	115	-	-	115	-
Watercooler	126	-	-	126	-
Ofsted	35	-	-	35	-
ICO	47	-	-	47	-
Magic Bookings	1,082	-	-	1,082	-
Spare 1	50	-	-	50	-
One Off Equipment Buys	1,365	-	-	1,365	-
Music License	217	-	-	217	-
Refund of Fees	1,097	-	-	1,097	-
Sub total	117,471	-	-	117,471	-
A4 Asset and investment purchases, (see table)					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total payments	117,471	-	-	117,471	-
Net of receipts/(payments)	10,776	-	-	10,776	-

A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	48,171	-	-	48,171	-
<i>Cash funds this year end</i>	58,947	-	-	58,947	-

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds	Cash in Business Acct	25,808	-	-
	Cash in Reserves Acct	33,093	-	-
	Petty Cash at Setting	46	-	-
	Total cash funds	58,947	-	-
	(agree balances with receipts and payments account(s))	OK	OK	OK

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B2 Other monetary assets		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B3 Investment assets			-	-
			-	-
			-	-
			-	-
			-	-

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B4 Assets retained for the charity's own use	Various toys and play equipment	Unrestricted	-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-

Categories	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
B5 Liabilities			-	
			-	
			-	
			-	
			-	

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
#VALUE!	Martin Gilkes	14.05.26



Section A

Independent Examiner's Report

**Report to the trustees/
members of**

**On accounts for the
period ended** **Charity no
(if any)**

Set out on pages

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the period ended 31st August 2025.

**Responsibilities and
basis of report** As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent
examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:

Date:

Name:

**Relevant professional
qualification(s) or body
(if any):**

Address:

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

[Empty box for disclosure details]

MANORBROOK OUT OF SCHOOL CLUB

England & Wales - Charity number 1188183

Accounts

Manorbrook Out of School Club



Trustees Report for the Year Ending 31st August 2024

This report covers the reporting period 1 September 2023 to 31st August 2024. It was written in May 2025.

Reference and administrative details of the charity

Name: Manorbrook Out of School Club

Charity Commission Registration Number: 1188183

Address: Manorbrook School, Park Road, Thornbury BS35 1JW

Trustees

The trustees during the financial year, and up to the date that this report was approved were:

- Clare King (Chair)
- Emma Wild (resigned 29th July 2024)
- Megan Carter (Secretary)
- Beck Vaughan (*appointed 20 March 2024*)
- Jenna Lundrigan
- John Mann
- Karen Storey
- Catherine Wood (resigned 29th July 2024)

Structure

Manorbrook Out of School Club is a Charitable Incorporated Organisation (CIO) – Foundation Model, formed on 27th February 2020.

Trustees are appointed following an application and selection process by a properly convened meeting of the charity trustees. In selecting individuals for appointment, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

Activities and objectives

Manorbrook out of School Club's primary objective is to provide parents and carers of children attending Manorbrook School with high quality, affordable wraparound care which enables children to thrive.

During this reporting period, over 80 children were registered to attend the club with session attendance ranging between 40-60 children.

Achievements and performance

Throughout this year we delivered our childcare provision in line with our objective, providing high quality care to meet the needs of children ranging from age 4 to age 11.

The start of the school year was positive, with the first double in take from Manorbrook School boosting our numbers, and increasing our financial position. We have increased staff supporting the setting and continue to review staff levels on our busier sessions.

We continue to have exclusive rental of the school hall to support the increased numbers, and we continually liaise with the school to ensure the suitability of the space.

We have been able to use some funds to improve the space, providing new storage and a new larger fridge to allow us to store more food for the increased number of children attending.

We ended the financial year with most sessions at capacity and a waiting on list in place for some mid-week sessions. We have recently been informed that Manorbrook School will become a double intake school in the long term, so trustees will continue to review any potential options for expanding the club, alongside the school growth.

Our continued ability to provide quality wraparound care was only possible thanks to the commitment and flexibility of our staff and trustees, and support from parents and our linked school, Manorbrook Primary. We are very grateful for everyone's efforts and support.

Financial review

Our financial position is positive. We are committed to providing affordable, high-quality care and balancing this with long-term financial stability to ensure that the provision remains reliable and sustainable in the long-term.

We are also committed to our obligations as a good employer. Our pay expenditure increased during this period as a result of uplifting staff salaries from 1st April 2024, in line with the national living wage and maintaining appropriate differentials between different staffing grades. We also factored in the increase of National Insurance contributions.

Reserves policy

The objective of Manorbrook Out of School club is to provide high quality childcare, recreation and education for children out of school hours. We provide this in a safe environment, ensuring it is delivered by appropriately trained and qualified staff. The majority of income to the club is used directly for this purpose.

To support the ongoing financial stability of the charity, some funds must be held in reserve to ensure that we can continue to meet our obligations and deliver our services, in the case of unforeseen events or financial shortfall.

To meet this purpose, our reserves policy sets out the amount held in designated reserves for MOSC should:

- Meet all our redundancy obligations in full (£9,602.90) This is reduced from last year as

some long term staff have left/reduced their hours.

- Meet a term (4 months) running costs of the organisation (circa £22,791.00) This is an increase on last year, due to an increase in staffing numbers, higher wages, hall rental and food costs.

Review of reserves: excess / shortfall

The amount held in reserve will be reviewed annually to ensure it complies with this policy. Any decisions to hold a sum that is in excess of the amount set out in the reserve policy will be noted in Board minutes and MOSC's annual report, in line with governance requirements.

Trustees will review the reserve policy and amounts, along with any income surplus generated for the previous financial year (ending 31st August) every Autumn. Once any adjustments have been made, the Board will discuss, agree and set out how it intends to:

- Re-invest any surplus to the reserves in ways that will benefit children who attend the club.
- Adjust income / expenditure to meet any shortfall in reserves for the remainder of the financial year.

We have maintained our target designated reserve level, based on our policy, of £32,000.

The charity's free cash reserves at the end of the year were £16,170.99, which is over the target amount of £5,750. This is an increase on last year due to the way our online booking system was set up, with some of the next years fees being paid early into the 2023-2024 financial year. This process is being realigned to ensure income falls into the correct financial year going forwards.

Any plan to reinvest in the club will be agreed in the board meeting scheduled for June 2025, based on continuing growth of the club and the operating structure to support this.

Confirmation of going concern

The trustees have assessed the charity's ability to continue for at least 12 months from the date that the accounts are approved. We conclude that our current level of reserves and continuing increase of children attending sessions support this position.



Receipts and payments accounts

CC16a

For the period
from

01.09.2023


To

31.08.2024

Section A Receipts and payments

	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Last year
	to the nearest £	to the nearest £	to the nearest £	to the nearest £	to the nearest £
A1 Receipts					
Fees	29,623	-	-	29,623	-
Interest	492	-	-	492	-
Childcare Vouchers	60,533	-	-	60,533	-
Magic Bookings	6,597	-	-	6,597	-
Misc	255	-	-	255	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Sub total (Gross income for AR)	97,500	-	-	97,500	-
A2 Asset and investment sales, (see table).					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	97,500	-	-	97,500	-
A3 Payments					
Wages	71,585	-	-	71,585	-
Pension	1,413	-	-	1,413	-
Rent	6,176	-	-	6,176	-
Wifi	129	-	-	129	-
Insurance	601	-	-	601	-
Food & Drink	4,088	-	-	4,088	-
Cleaning & PPE	462	-	-	462	-
Printing Stationary Postage	229	-	-	229	-
Play Things	1,075	-	-	1,075	-
Gifts	1,132	-	-	1,132	-
Hire Charges	-	-	-	-	-
Training	552	-	-	552	-
DBS	150	-	-	150	-
Telephone	254	-	-	254	-
Subscriptions and Pro Fees	448	-	-	448	-
Misc	1,290	-	-	1,290	-
Website	113	-	-	113	-
Watercooler	120	-	-	120	-
Ofsted	85	-	-	85	-
ICO	35	-	-	35	-
Magic Bookings	1,227	-	-	1,227	-
Sub total	91,165	-	-	91,165	-
A4 Asset and investment purchases. (see table)					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total payments	91,165	-	-	91,165	-
Net of receipts/(payments)	6,336	-	-	6,336	-
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	41,835	-	-	41,835	-
Cash funds this year end	48,171	-	-	48,171	-

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds	Cash in Business Acct	15,542	-	-
	Cash in Reserves Acct	32,583	-	-
	Petty Cash at Setting	46	-	-
	Total cash funds	48,171	-	-
	(agree balances with receipts and payments account(s))	OK	OK	OK
B2 Other monetary assets	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
B3 Investment assets	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
			-	-
			-	-
			-	-
			-	-
B4 Assets retained for the charity's own use	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
	Various toys and play equipment	Unrestricted	-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
B5 Liabilities	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
			-	
			-	
			-	
			-	
Signed by one or two trustees on behalf of all the trustees	Signature	Print Name	Date of approval	
		Clare Elizabeth King	14.05.25	



Section A

Independent Examiner's Report

**Report to the trustees/
members of**

Manorbrook Out of School Club

**On accounts for the
period ended**

31st August 2024

**Charity no
(if any)**

1188183

Set out on pages

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the period ended 31st August 2024.

**Responsibilities and
basis of report**

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent
examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:

Date:

20/5/25

Name:

David Curtis

**Relevant professional
qualification(s) or body
(if any):**

FCA (ICAEW)

Address:

22 Barley Fields

Thornbury

BS35 1AJ

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

MANORBROOK OUT OF SCHOOL CLUB

England & Wales - Charity number 1188183

Accounts

Manorbrook Out of School Club



Trustees Report for the Year Ending 31st August 2023

This report covers the reporting period 1 September 2022 to 31st August 2023. It was written in May 2024.

Reference and administrative details of the charity

Name: Manorbrook Out of School Club

Charity Commission Registration Number: 1188183

Address: Manorbrook School, Park Road, Thornbury BS35 1JW

Trustees

The trustees during the financial year, and up to the date that this report was approved were:

- Emma Wild (Chair)
- Amanda Beyers (*resigned 13 July 2023*)
- Megan Carter (Secretary)
- Clare King (*appointed 20 March 2024*)
- Jenna Lundrigan (*appointed 2 January 2024*)
- John Mann
- Karen Storey (*appointed 26 June 2023*)
- Catherine Wood

Structure

Manorbrook Out of School Club is a Charitable Incorporated Organisation (CIO) – Foundation Model, formed on 27th February 2020.

Trustees are appointed following an application and selection process by a properly convened meeting of the charity trustees. In selecting individuals for appointment, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

Activities and objectives

Manorbrook out of School Club's primary objective is to provide parents and carers of children attending Manorbrook School with high quality, affordable wraparound care which enables children to thrive.

During this reporting period, over 80 children were registered to attend the club with session attendance ranging between 20-40 children.

Achievements and performance

Throughout this year we delivered our childcare provision in line with our objective, providing high quality care to meet the needs of children ranging from age 4 to age 11.

The start of the school and financial year was a positive one, with session numbers and new registrations continuing to increase from September 2022. March 2023 saw our first Ofsted inspection since 2017. We were very pleased to achieve a Met with no actions rating – the highest available under the inspection regimes for out of school clubs. Commentary in the inspection report was also very positive.

April 2023 brought confirmation that Manorbrook Primary School would host two reception classes for the next school year (2023/24). As a result, demand for places at MOSC was unprecedentedly high. Session numbers were increased to accommodate as many places as possible within our current operating arrangements. A further four new staff were recruited to support this increased intake in July 2023. We also negotiated exclusive rental of the school hall (previously available to us on an ad hoc basis) to support increased numbers.

We ended the financial year with all but two of our ten weekly sessions at capacity, with a waiting list for many of those sessions. The relatively short notice of the increased reception intake meant that we did not have sufficient time to look at options for a greater increase of club capacity to accommodate increased demand. However, this will be a priority for trustees and club management in 2024/25, particularly if a second year of dual entry is confirmed by Manorbrook School.

Our continued ability to provide quality wraparound care was only possible thanks to the commitment and flexibility of our staff and trustees, and support from parents and our linked school, Manorbrook Primary. We are very grateful for everyone's efforts and support.

Financial review

Our financial position is positive. We are committed to providing affordable, high quality care and balancing this with long-term financial stability to ensure that the provision remains reliable and sustainable in the long-term.

We are also committed to our obligations as a good employer. Our pay expenditure increased during this period as a result of uplifting staff salaries from 1st April 2023, in line with the national living wage and maintaining appropriate differentials between different staffing grades.

Reserves policy

The objective of Manorbrook Out of School club is to provide high quality child care, recreation and education for children out of school hours. We provide this in a safe environment, ensuring it is delivered by appropriately trained and qualified staff. The majority of income to the club is used directly for this purpose.

To support the ongoing financial stability of the charity, some funds must be held in reserve to ensure that we can continue to meet our obligations and deliver our services, in the case of unforeseen events or financial shortfall.

To meet this purpose, our reserves policy sets out the amount held in designated reserves for MOSC should:

- Meet all our redundancy obligations in full (£13,866.79)
- Meet term running costs of the organisation (circa £19,000)

The policy also states that we should aim to have a month's expenditure (currently around £4k) held as free cash reserves.

Review of reserves: excess / shortfall

The amount held in reserve will be reviewed annually to ensure it complies with this policy. Any decisions to hold a sum that is in excess of the amount set out in the reserve policy will be noted in Board minutes and MOSC's annual report, in line with governance requirements.

Trustees will review the reserve policy and amounts, along with any income surplus generated for the previous financial year (ending 31st August) every Autumn. Once any adjustments have been made, the Board will discuss, agree and set out how it intends to:

- Re-invest any surplus to the reserves in ways that will benefit children who attend the club.
- Adjust income / expenditure to meet any shortfall in reserves for the remainder of the financial year.

At the Board meeting on 29 February 2024 the Trustees agreed that our target designated reserve level, based on our policy, should be £32,000. We have met this target.

The charity's free cash reserves at the end of the year were £9,686.74, which is over the target amount of £4,000.

Trustees agreed that the sum of £5,000 would be used for re-investment in the club on the basis of the following:

- Demand for club places is likely to increase again in 2024/25
- A change in our operating structure and agreements is required to increase capacity further to ensure that we can continue to provide quality wraparound care to as many children as need it.
- A change in operating structure is likely to require some capital investment and any surplus should be used to support this.

Confirmation of going concern

The trustees have assessed the charity's ability to continue for at least 12 months from the date that the accounts are approved. We conclude that our current level of reserves and continuing increase of children attending sessions support this position.

Receipts and payments accounts

CC16a

For the period
from

01.09.2022

To

31.08.23

Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
Fees	66,575	-	-	66,575	-
Interest	92	-	-	92	-
Other Income	546	-	-	546	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Sub total (Gross income for AR)	67,213	-	-	67,213	-
A2 Asset and investment sales, (see table).					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	67,213	-	-	67,213	-
A3 Payments					
Wages/Payroll	55,434	-	-	55,434	-
Rent	3,040	-	-	3,040	-
Pension	935	-	-	935	-
Food & Drink	3,140	-	-	3,140	-
Cleaning	330	-	-	330	-
Play Resources	1,192	-	-	1,192	-
Stationery / Craft Materials	141	-	-	141	-
Insurance	599	-	-	599	-
Staff thank you / recognition gifts	899	-	-	899	-
Staff & Trustee training	1,426	-	-	1,426	-
Water Cooler	120	-	-	120	-
Subscriptions and professional fees	349	-	-	349	-
Website & WiFi	-	-	-	-	-
DBS checks	192	-	-	192	-
Donation to Manorbrook School Play Equipment	6,000	-	-	6,000	-
Miscellaneous expenses	197	-	-	197	-
Telephone	133	-	-	133	-
	-	-	-	-	-
Sub total	74,127	-	-	74,127	-
A4 Asset and investment purchases, (see table)					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total payments	74,127	-	-	74,127	-
Net of receipts/(payments)	- 6,914	-	-	- 6,914	-
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	48,750	-	-	48,750	-
Cash funds this year end	41,835	-	-	41,835	-

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds	Cash in Business Acct	9,687	-	-
	Cash in Reserves Acct	32,091	-	-
	Petty Cash at Setting	57	-	-
	Total cash funds	41,835	-	-
	(agree balances with receipts and payments account(s))	OK	OK	OK


Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B2 Other monetary assets		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B3 Investment assets			-	-
			-	-
			-	-
			-	-
			-	-

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B4 Assets retained for the charity's own use	Various toys and play equipment	Unrestricted	-	-
	Laptop	Unrestricted	-	-
	Mobile phone	Unrestricted	-	-
			-	-
			-	-
			-	-
			-	-
			-	-

Categories	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
B5 Liabilities			-	
			-	
			-	
			-	
			-	

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
	Emma Joanne Wild	24-Apr-24



**Report to the trustees/
members of**

Manorbrook Out of School Club

**On accounts for the
period ended**

31st August 2023

**Charity no
(if any)**

1188183

Set out on pages

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the period ended 31st August 2023.

**Responsibilities and
basis of report**

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent
examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:

Date:

22nd MAY 2024

Name:

David Curtis

**Relevant professional
qualification(s) or body
(if any):**

FCA (ICAEW)

Address:

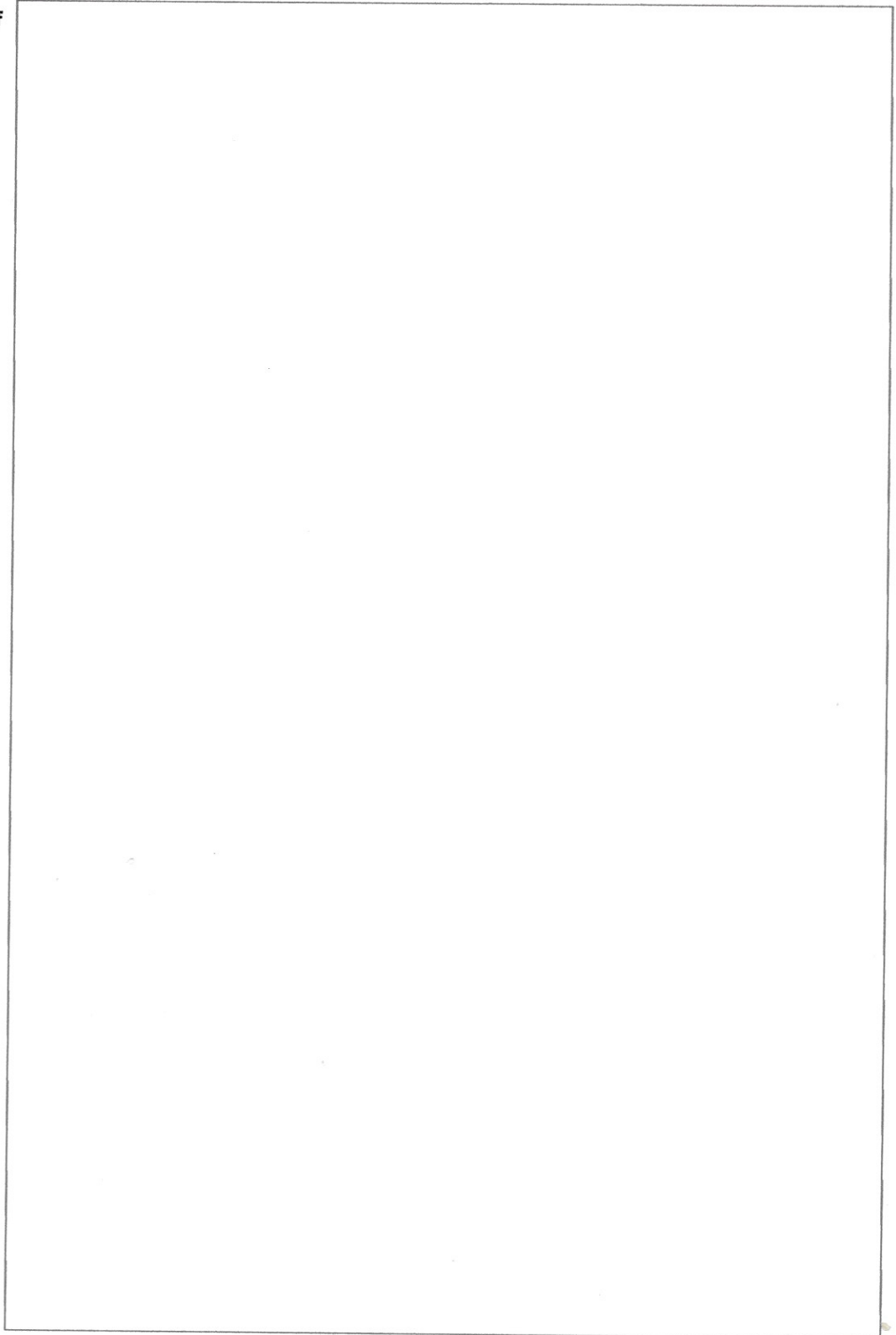
22 Barley Fields

Thornbury

BS35 1AJ

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.



MANORBROOK OUT OF SCHOOL CLUB

England & Wales - Charity number 1188183

Accounts

Manorbrook Out of School Club



Trustees Report for the Year Ending 31st August 2022

This report covers the reporting period 1 September 2021 to 31st August 2022. It was written in March 2023.

Reference and administrative details of the charity

Name: Manorbrook Out of School Club

Charity Commission Registration Number: 1188183

Address: Manorbrook School, Park Road, Thornbury BS35 1JW

Trustees

The trustees during the financial year, and up to the date that this report was approved were:

- Emma Wild (Chair)
- Megan Carter (from 18 February 2022)
- Tara Dallard (Secretary) (resigned 25 June 2022)
- Amanda Beyers
- Samantha Hendy (resigned 8 April 2022)
- John Mann (from 18 February 2022)
- Catherine Wood

Structure

Manorbrook Out of School Club is a Charitable Incorporated Organisation (CIO) – Foundation Model, formed on 27th February 2020.

Trustees are appointed following an application and selection process by a properly convened meeting of the charity trustees. In selecting individuals for appointment, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

Activities and objectives

Manorbrook out of School Club's primary objective is to provide parents and carers of children attending Manorbrook School with high quality, affordable wraparound care which enables children to thrive.

During this reporting period, over 70 children were registered to attend the club with session attendance ranging between 15-36 children.

Achievements and performance

Throughout this year we delivered our childcare provision in line with our objective, providing high quality care to meet the needs of children ranging from age 4 to age 11.

The start of the school and financial year was a positive one, with session numbers and new registrations increasing as parents and carers began returning to more office-based working. COVID-19 remained a major influence on how we operated in the first six months of the year and we maintained our dynamic risk-assessment and operating procedures in line with Government guidance. As COVID-19 rates increased over the winter period, we faced some staffing challenges due to required self-isolations, but managed to maintain a safe provision thanks to flexibility of staff and resilience built into the staffing model which allows this.

The removal of restrictions in April 2022 saw a return to ordinary operating procedures, maintaining good infection control procedures to reduce transmission of COVID and general illnesses amongst children and staff.

Registrations for new children for 2022-23 opened in April and once again we saw a positive number of new children registering to join the club. Session requests from existing children also increased. This meant that in June 2022 we were able to recruit two new Play Assistants to support increased numbers from September 2022.

Whilst this year effectively saw the tailing off of the worst of the impact of COVID-19, it was not without pandemic-related challenges. Once again, we are proud that we have managed to provide an uncompromised service to families using the club throughout the year. This was only possible thanks to the commitment and flexibility of our staff, and support from trustees, parents and our linked school, Manorbrook Primary. We are very grateful for everyone's efforts and support.

Financial review

Our financial position is positive thanks to a full year of uncompromised operations. We are committed to providing affordable, high quality care and balancing this with long-term financial stability to ensure that the provision remains reliable and sustainable in the long-term.

We are also committed to our obligations as a good employer. Our pay expenditure increased during this period as a result of uplifting staff salaries from 1st April 2022, in line with the national living wage and maintaining appropriate differentials between different staffing grades. To support the ongoing wellbeing of our employees, we also made permanent the temporary occupational sick pay arrangements put in place during COVID-19, so all employees are now entitled to two weeks contracted hours of sick pay over the course of the financial year.

After a positive half year performance and as the risk and impact of COVID-19 diminished, we also took the opportunity to invest in new play equipment and a new sofa for the relaxation area of the club room.

Reserves policy

The objective of Manorbrook Out of School club is to provide high quality child care, recreation and education for children out of school hours. We provide this in a safe environment, ensuring it is

delivered by appropriately trained and qualified staff. The majority of income to the club is used directly for this purpose.

To support the ongoing financial stability of the charity, some funds must be held in reserve to ensure that we can continue to meet our obligations and deliver our services, in the case of unforeseen events or financial shortfall.

To meet this purpose, our reserves policy sets out the amount held in designated reserves for MOSC should:

- Meet all our redundancy obligations in full (£11,826.89)
- Meet one term full running costs of the organisation (circa £20,000)

The policy also states that we should aim to have a month's expenditure (currently around £4k) held as free cash reserves.

At the end of this financial year, we transferred our banking provision to The Co-Operative bank. At the close of the reporting period, all funds were held in our new current account temporarily (as shown in the CC16a), while we arranged the opening of a second, savings account. This second account is now operational and all designated reserves have been transferred accordingly.

Review of reserves: excess / shortfall

The amount held in reserve will be reviewed annually to ensure it complies with this policy. Any decisions to hold a sum that is in excess of the amount set out in the reserve policy will be noted in Board minutes and MOSC's annual report, in line with governance requirements.

Trustees will review the reserve policy and amounts, along with any income surplus generated for the previous financial year (ending 31st August) every Autumn. Once any adjustments have been made, the Board will discuss, agree and set out how it intends to:

- Re-invest any surplus to the reserves in ways that will benefit children who attend the club.
- Adjust income / expenditure to meet any shortfall in reserves for the remainder of the financial year.

At the Board meeting on 20th October 2022, the Trustees agreed that our target designated reserve level, based on our policy, should be £32,000. We have met this target.

The charity's free cash reserves at the end of the year were £16,749, which is over the target amount of £4,000.

Trustees agreed that the sum of £12,000 could be used for re-investment in the club on the basis of the following:

- Financial forecast for 22/23 was positive and registrations for 22/23 were also very good.
- The impact and risk related to COVID-19 is now very low, so we don't need to hold additional reserves to address ongoing challenges related to the pandemic.

In line with our reserves policy that any surplus should benefit the children of the club and, where possible, the wider school community, trustees agreed to donate £6,000 of this year's surplus to Manorbrook School, to support their programme of activity to replace outdated outdoor play equipment.

Children from MOSC benefit from use of the play equipment throughout the year and it is stated as one of the most popular activities by both children and parents / carers. The donation will be used to replace a piece of large play equipment which has been decommissioned for safety reasons with a multi-tower play environment that will offer excellent play opportunities for all ages of MOSC children. The school aim to make this purchase during 2023.

Confirmation of going concern

The trustees have assessed the charity's ability to continue for at least 12 months from the date that the accounts are approved. We conclude that our current level of reserves and continuing increase of children attending sessions support this position.

Receipts and payments account

For the period from	01.09.2021	To
---------------------	------------	----

Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £
A1 Receipts			
Fees	65,598	-	-
Interest	4	-	-
Other Income	73	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
Sub total (Gross income for AR)	65,676	-	-
A2 Asset and investment sales, (see table).			
	-	-	-
	-	-	-
Sub total	-	-	-
Total receipts	65,676	-	-
A3 Payments			
Wages/Payroll	42,413	-	-
Rent	3,040	-	-
Pension	576	-	-
Food & Drink	2,358	-	-
Cleaning	407	-	-
Play Resources	969	-	-
Stationery / Craft Materials	120	-	-
Insurance	557	-	-
Staff thank you / recognition gifts	664	-	-
Staff & Trustee training	199	-	-
Water Cooler	126	-	-
Subscriptions and professional fees	401	-	-
Website & WiFi	144	-	-
DBS checks	110	-	-
Club equipment	1,260	-	-
Platinum jubilee celebrations	250	-	-
	-	-	-
Sub total	53,592	-	-
A4 Asset and investment purchases, (see table)			
	-	-	-
	-	-	-
Sub total	-	-	-

Section B Statement of assets and liabilities at the end of

Categories	Details	Unrestricted funds to nearest £
B1 Cash funds	Cash in Business Acct	48,717
	Cash in Reserves Acct	1
	Petty Cash at Setting	32
	Total cash funds	48,750

(agree balances with receipts and payments account(s))

OK

Categories	Details	Unrestricted funds to nearest £
B2 Other monetary assets		-
		-
		-
		-
		-
		-

Categories	Details	Fund to which asset belongs
B3 Investment assets		

Categories	Details	Fund to which asset belongs
B4 Assets retained for the charity's own use	Various toys and play equipment	# Unrestricted
	Laptop	Unrestricted
	Mobile phone	Unrestricted

Categories	Details	Fund to which liability relates
B5 Liabilities		

Signed by one or two trustees on behalf of all the trustees

Signature

Print Name

<i>Emma</i>

Emma Joai

188183

ounts

31.08.22

CC16a



Total funds **Last year**
to the nearest £ **to the nearest £**

65,598	-
4	-
73	-
-	-
-	-
-	-
-	-
-	-
-	-
65,676	-

-	
-	-
-	-

65,676	-
---------------	---

42,413	-
3,040	-
576	
2,358	
407	
969	
120	
557	-
664	-
199	-
126	-
401	-
144	
110	
1,260	
250	
-	
-	-
53,592	-

-	
-	
-	-

53,592	-
12,083	-
-	-
36,666	-
48,750	-

the period

Restricted funds
to nearest £

-
-
-
-

OK

Endowment funds
to nearest £

-
-
-
-

OK

Restricted funds
to nearest £

-
-
-
-
-
-

Endowment funds
to nearest £

-
-
-
-
-
-

Cost (optional)

-
-
-
-
-

Current value (optional)

-
-
-
-
-

Cost (optional)

-
-
-
-
-
-
-
-
-

Current value (optional)

-
-
-
-
-
-
-
-
-

Amount due (optional)

-
-

When due (optional)

-	
-	
-	

name	Date of approval
anne Wild	01.06.23



Section A

Independent Examiner's Report

**Report to the trustees/
members of**

Manorbrook Out of School Club

**On accounts for the
period ended**

31st August 2022

**Charity no
(if any)**

1188183

Set out on pages

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the period ended 31st August 2022.

**Responsibilities and
basis of report**

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent
examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:

Date:

2/6/23

Name:

David Curtis

**Relevant professional
qualification(s) or body
(if any):**

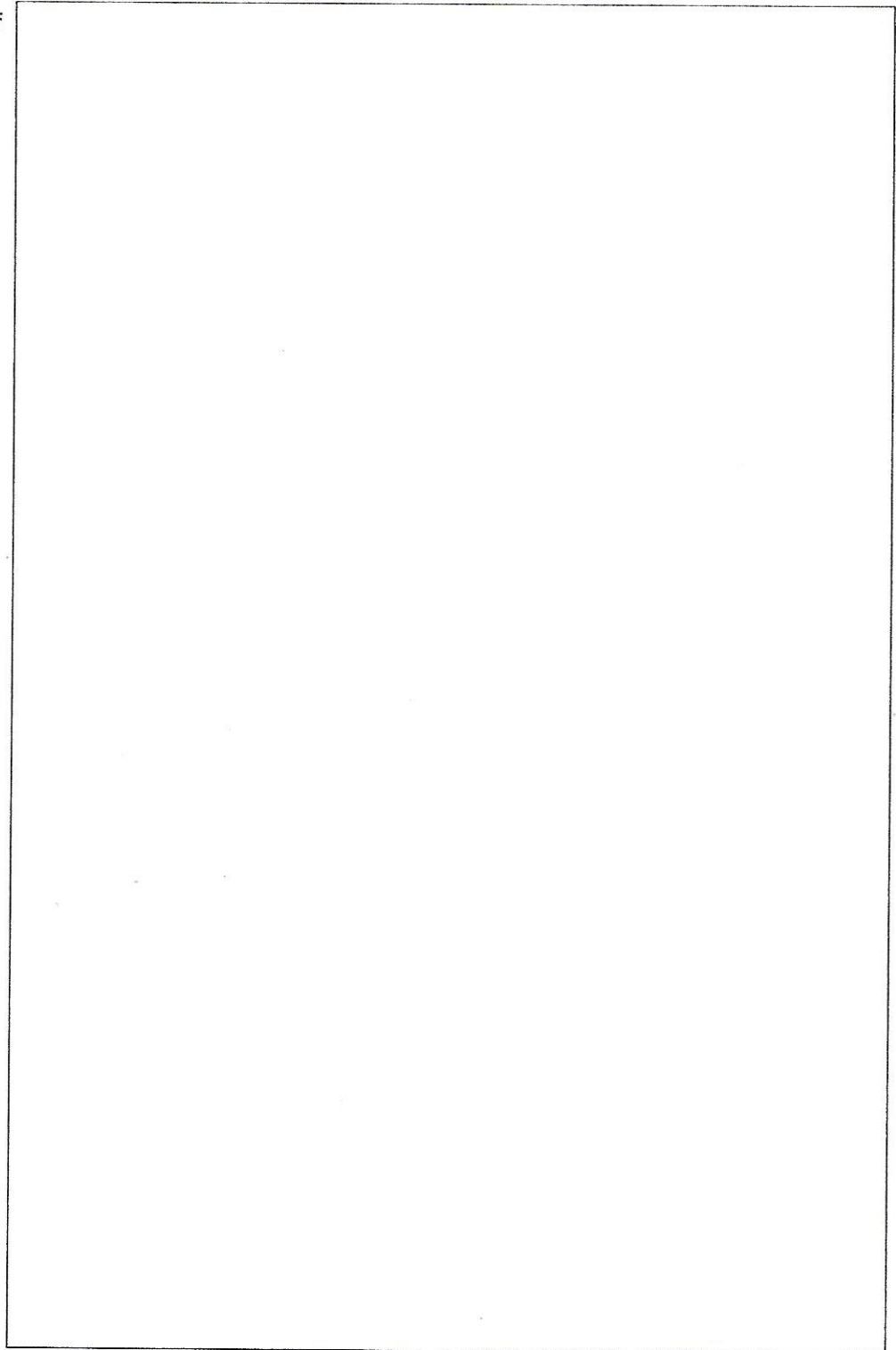
FCA (ICAEW)

Address:

22 Barley Fields
Thornbury
BS35 1AJ

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.



MANORBROOK OUT OF SCHOOL CLUB

England & Wales - Charity number 1188183

Accounts

Manorbrook Out of School Club



Trustees Report for the Year Ending 31st August 2021

This report covers the reporting period 1 September 2020 to 31st August 2021. It was written in January 2022.

Reference and administrative details of the charity

Name: Manorbrook Out of School Club

Charity Commission Registration Number: 1188183

Address: Manorbrook School, Park Road, Thornbury BS35 1JW

Trustees

The trustees during the financial year, and up to the date that this report was approved were:

- Emma Wild (Chair)
- Tara Dallard (Secretary)
- Amanda Beyers
- Samantha Hendy (resigned 8 April 2022)
- Catherine Wood

Structure

Manorbrook Out of School Club is a Charitable Incorporated Organisation (CIO) – Foundation Model, formed on 27th February 2020.

Trustees are appointed following an application and selection process by a properly convened meeting of the charity trustees. In selecting individuals for appointment, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

Activities and objectives

Manorbrook out of School Club's primary objective is to provide parents and carers of children attending Manorbrook School with high quality, affordable wraparound care which enables children to thrive.

During this reporting period, over 60 children were registered to attend the club with session attendance ranging between 15-35 children.

Achievements and performance

Throughout this year we delivered our childcare provision in line with our objective, providing high quality care to meet the needs of children ranging from age 4 to age 11.

The COVID-19 pandemic once again provided the backdrop to this reporting period. In line with Government guidance, we were able to re-open the club to all registered children in September 2020 after a temporary period of closure from March 2020 – August 2020.

- The way sessions were run was adapted to minimise risk of COVID-19 transmission with a full, dynamic risk assessment in place that was reviewed on a regular basis to ensure it aligned with current Government guidance. Measures included:
Development of a temporary, COVID-secure operating model, taking into account the need for year group bubbles, social distancing and enhanced infection control measures.
- A comprehensive risk assessment based on the new operating model, that reflected the latest Government guidance.
- Liaising with our linked school, Manorbrook Primary school, to ensure our COVID operating model aligned with and supported measures taken by the school.
- Regular communication with staff and parents, to ensure they were fully informed of our plans and had the opportunity to ask questions and share queries or concerns.

From September – December 2020 attendance was generally good, with a small drop in numbers due to a lower than normal reception intake and flexible working arrangements for parents meaning fewer sessions were required.

On 4 January 2021, the Government announced that once again schools and childcare settings should only open for key worker and vulnerable children. Once again, we temporarily closed MOSC, but the introduction of flexible furlough meant that opening for the key worker children who attend the club was possible.

After gauging interest and eligibility from parents / carers, MOSC re-opened for children of key workers on 19 January 2021. Numbers meant that sessions were only viable Tuesday – Thursday each week. Sessions were staffed by employees who already worked at the school or did not work in other settings to minimise risk of cross-setting transmission. Staff not required to work were placed on full furlough with MOSC topping up the 80% furlough payment to 100%. Staff working only partial hours were placed on flexible furlough, with MOSC topping up the 80% furlough to 100% for contracted hours which they were not able to work due to partial closure.

These key worker sessions were forecast to run at a loss of around £4,000 but Trustees took the decision to go ahead as any losses would be more than covered by the excess reserves from the previous period (circa £5,000). This amount had already been ringfenced to ensure that we could offer the provision to as many eligible children as possible during the pandemic.

We were able to re-open to all children on 8 March 2021, once again operating on a risk-assessed basis in line with Government guidance for out of school settings. We continued to provide sessions with no further disruption until the end of the academic year in July 2021.

Despite another hugely challenging year, we are proud that we have managed to provide a service for all but two weeks to eligible children. This was only possible thanks to the commitment and flexibility of our staff, trustees and parents along with support from our linked school, Manorbrook Primary, and we are hugely appreciative of everyone's efforts and support.

The summer term also saw a very positive number of new registrations for the academic year 2021-22, along with increased bookings for regular sessions for children already registered. In July and

August, we were able to plan for a return to the club operating on a more normal basis as the Government advised that bubbles were no longer required and year groups could once again mix so the free-flow play so enjoyed by all ages of children was once again a possibility for us. As a result, we end this reporting period cautiously optimistic for the year ahead.

Financial review

Our financial position is positive, despite the significant challenges of COVID-19, partial closures and a small reduction in numbers as a result of the pandemic. We are committed to providing affordable, high quality care and balancing this with long-term financial stability to ensure that the provision remains reliable and sustainable in the long-term.

We are also committed to our obligations as a good employer. Our pay expenditure increased during this period as a result of uplifting staff salaries from 1st April 2021, in line with the national living wage and maintaining appropriate differentials between different staffing grades. To ensure that employees were not adversely affected by COVID-19, and to encourage regular testing and good practice around self-isolation, a temporary sick pay policy was put in place offering staff two weeks contracted hours at full pay for any sickness-related absence.

Reserves policy

The objective of Manorbrook Out of School club is to provide high quality child care, recreation and education for children out of school hours. We provide this in a safe environment, ensuring it is delivered by appropriately trained and qualified staff. The majority of income to the club is used directly for this purpose.

To support the ongoing financial stability of the charity, some funds must be held in reserve to ensure that we can continue to meet our obligations and deliver our services, in the case of unforeseen events or financial shortfall.

To meet this purpose, our reserves policy sets out the amount held in designated reserves for MOSC should:

- Meet all our redundancy obligations in full (£12,000)
- Meet one term full running costs of the organisation (circa £20,000)

The policy also states that we should aim to have a month's expenditure (currently around £4k) held as free cash reserves.

Review of reserves: excess / shortfall

The amount held in reserve will be reviewed annually to ensure it complies with this policy. Any decisions to hold a sum that is in excess of the amount set out in the reserve policy will be noted in Board minutes and MOSC's annual report, in line with governance requirements.

Trustees will review the reserve policy and amounts, along with any income surplus generated for the previous financial year (ending 31st August) every November. Once any adjustments have been made, the Board will discuss, agree and set out how it intends to:

- Re-invest any surplus to the reserves in ways that will benefit children who attend the club.

- Adjust income / expenditure to meet any shortfall in reserves for the remainder of the financial year.

At the Board meeting on Monday 31 January 2022, the Trustees agreed that our target designated reserve level, based on our policy, should be £32,000. We have met this target.

The charity's free cash reserves at the end of the year were £4,666, also in line with the target amount.

The forecast for the coming year is positive, and Trustees agreed that the aim for any additional surplus in the coming financial year is as follows:

- Ensure that we are able to maintain financial stability through any further COVID-19 impacts.
- Once the risk of negative impact from COVID-19 has dropped, to invest in the club with a particular focus on the children's wellbeing, and enabling them to 'catch up' on activities they may not have been able to undertake due to COVID-19 – for example, activities provided by external providers such as sports and craft workshops.

We will be formally reviewing our financial performance against the above in April '22 (half year results).

Confirmation of going concern

Whilst the charity has been, and continues to be impacted by COVID-19, the trustees have assessed the charity's ability to continue for at least 12 months from the date that the accounts are approved. We conclude that our current level of reserves, increase in number of children attending sessions and the forecast reduction of the risk of COVID-19 due to vaccination etc support this position.



Receipts and payments accounts

CC16a

For the period from	01.09.2020	To	31.08.21
---------------------	------------	----	----------

Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
Fees	46,309	-	-	46,309	-
HMRC JRS Grant	5,732	-	-	5,732	-
Interest	3	-	-	3	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Sub total (Gross income for AR)	52,043	-	-	52,043	-
A2 Asset and investment sales, (see table).					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	52,043	-	-	52,043	-
A3 Payments					
Wages/Payroll	41,257	-	-	41,257	-
Rent	2,688	-	-	2,688	-
Pension	547	-	-	547	-
Food & Drink	1,559	-	-	1,559	-
Cleaning	584	-	-	584	-
Play Resources	1,162	-	-	1,162	-
Stationary / Craft Materials	213	-	-	213	-
Insurance	517	-	-	517	-
Staff thank you / get well gifts	384	-	-	384	-
Staff & Trustee training	580	-	-	580	-
Water Cooler	215	-	-	215	-
Subscriptions and professional fees	399	-	-	399	-
Refund to Parents - over payment	122	-	-	122	-
Website & WiFi	183	-	-	183	-
DBS checks	193	-	-	193	-
Club equipment	93	-	-	93	-
Recruitment advertising	68	-	-	68	-
Charitable donation	20	-	-	20	-
	-	-	-	-	-
Sub total	50,783	-	-	50,783	-
A4 Asset and investment purchases, (see table)					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total payments	50,783	-	-	50,783	-
Net of receipts/(payments)	1,260	-	-	1,260	-
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	-	-	-	-	-
Cash funds this year end	1,260	-	-	1,260	-

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds	Cash in Business Acct	4,623	-	-
	Cash in Reserves Acct	32,004	-	-
	Petty Cash at Setting	39	-	-
	Total cash funds	36,666	-	-
	(agree balances with receipts and payments account(s))	Agreement Error	OK	OK


Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B2 Other monetary assets		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B3 Investment assets			-	-
			-	-
			-	-
			-	-
			-	-

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B4 Assets retained for the charity's own use	Various toys and play equipment	# Unrestricted	-	-
	Laptop	Unrestricted	-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-

Categories	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
B5 Liabilities			-	
			-	
			-	
			-	
			-	

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
	Emma Joanne Wild	05.06.22



Section A Independent Examiner's Report

Report to the trustees/ members of	Manorbrook Out of School Club		
On accounts for the period ended	31 st August 2021	Charity no (if any)	1188183
Set out on pages			

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the period ended 31st August 2020.

Responsibilities and basis of report As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").


I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent
examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:		Date:	30/5/22
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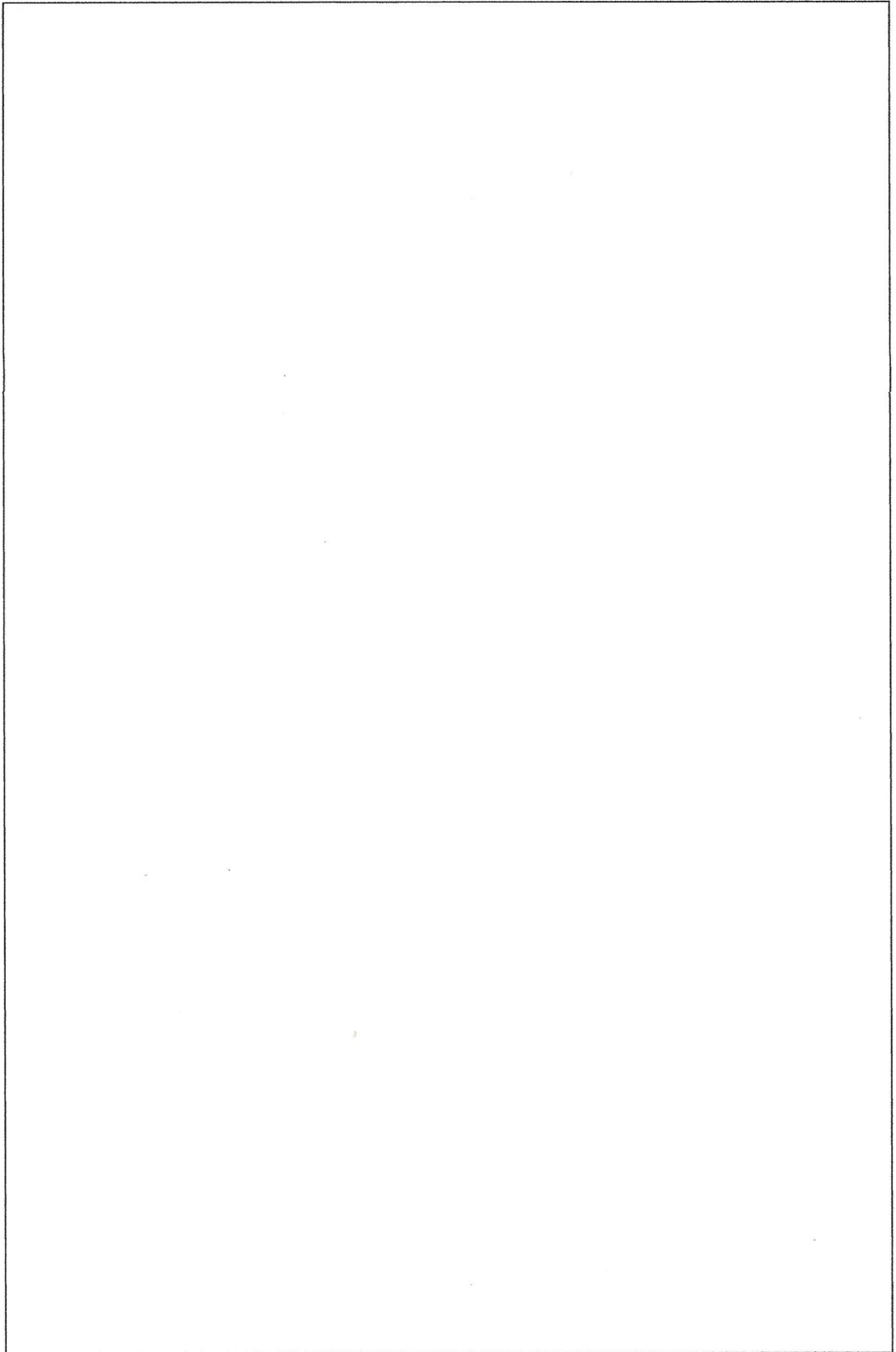
Name:	David Curtis
--------------	--------------

Relevant professional qualification(s) or body (if any):	FCA (ICAEW)
---	-------------

Address:	22 Barley Fields
	Thornbury
	BS35 1AJ

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.



MANORBROOK OUT OF SCHOOL CLUB

England & Wales - Charity number 1188183

Accounts

Trustees Report for the Year Ending 31st August 2020

This report covers a shortened reporting period, from the CIO's formation on 27th February 20 to the end of the financial year, 31st August 2020. It was written in February 2021.

Reference and administrative details of the charity

Name: Manorbrook Out of School Club

Charity Commission Registration Number: 1188183

Address: Manorbrook School, Park Road, Thornbury BS35 1JW

Trustees

The trustees during the financial year, and up to the date that this report was approved were:

- Emma Wild (Chair)
- Tara Dallard (Secretary)
- Amanda Beyers
- Samantha Hendy
- Catherine Wood

Structure

Manorbrook out of School Club is a Charitable Incorporated Organisation (CIO) – Foundation Model, formed on 27th February 2020.

Trustees are appointed following an application and selection process by a properly convened meeting of the charity trustees. In selecting individuals for appointment, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

Activities and objectives

Manorbrook out of School Club's primary objective is to provide parents and carers of children attending Manorbrook School with high quality, affordable wraparound care which enables children to thrive.

This report covers a shortened reporting period, from the CIO's formation on 27th February 20 to the end of the financial year, 31st August 2020.

During this period, over 70 children were registered to attend the club with session attendance ranging between 20-40 children.

Achievements and performance

From 27th February to 20th March, we delivered our childcare provision in line with our objective, providing high quality care to meet the needs of children ranging from age 4 to age 11.

However, the COVID-19 pandemic led to the temporary closure of the club from 23rd March – 1st September 2020. Our priority from the remainder of the reporting period then focussed on dealing with the impact of COVID-19, maintaining a stable financial position and ensuring that we were in a position to re-open and operate safely when Government guidance allowed. We communicated with

parents throughout this period, to ensure they were aware of the work we were undertaking to minimise the negative impact of COVID-19. During the initial period of closure when all staff were at home on full pay, we asked them to complete training and work to meet our EYFS obligations to ensure the club was in the best possible position to welcome children back on re-opening. When it became clear the closure was likely to continue well beyond April, we put all staff on furlough with the exception of the Manager, who was able to continue her work from home.

As only a very low number of key worker children requested places, and the initial lack of flexibility around Coronavirus Job Retention Scheme, meant that it was not financially viable to open for those children until all children were able to return.

During July and August 2020, we began to prepare for the club re-opening in September 2020. The safety and wellbeing of the children and our staff was our primary focus. The main activities we undertook here were as follows:

- Development of a temporary, COVID-secure operating model, taking into account the need for year group bubbles, social distancing and enhanced infection control measures.
- A comprehensive risk assessment based on the new operating model, that reflected the latest Government guidance.
- Liaising with our linked school, Manorbrook Primary school, to ensure our COVID operating model aligned with and supported measures taken by the school.
- Regular communication with staff and parents, to ensure they were fully informed of our plans and had the opportunity to ask questions and share queries or concerns.

The club re-opened successfully for around 60 children on Monday 7th September. Due to the careful management of our finances during the closure period, and a positive reserves position, we did not need to increase session fees despite our running costs increasing due to increased staffing to monitor bubbles, additional resources and infection control measures.

Whilst we were not able to deliver our primary objectives for the majority of this reporting period due to COVID-19, we consider our response to the COVID-19 pandemic and our successful and safe reopening of the club for all children in September 2020, with no increase of fees, to be an achievement we are proud of.

We recognise that this was only possible thanks to the commitment of our staff, parents and trustees, along with support from our linked school, Manorbrook Primary, and we are hugely appreciative of everyone's efforts and support.

Financial review

Our financial position is positive, despite the significant challenges of COVID-19 and temporary closure. We are committed to providing affordable, high quality care and balancing this with long-term financial stability to ensure that the provision remains reliable and sustainable in the long-term.

We are also committed to our obligations as a good employer. Our pay expenditure increased during this period as a result of uplifting staff salaries from 1st April 2020, in line with the national living wage and maintaining appropriate differentials between different staffing grades.

Financial impact of COVID-19

Upon closure, we immediately gave parents the option of stopping their payments to the club from 1st April until such a time as we were able to reopen. The vast majority of parents understandably took this option.

From 1st – 26th April, we kept staff on full pay using excess reserves. During this time, we asked them to complete training, as well as ensuring that our EYFS requirements for the academic year were fully up to date. When it became clear the closure was likely to continue well beyond April, we put all staff on furlough from 27th April, with the exception of the Manager, who was able to continue her work from home. To avoid unnecessary hardship as a result of COVID-19, and to help retain staff until such a time when the club was able to reopen, trustees agreed to top up furloughed staff pay to 100% (furlough payments covering 80% of wages). This furlough top up, alongside with the Manager's salary, were funded from excess reserves.

Staff were formally taken off furlough on 1st September 2020, to allow for preparation ahead of the club re-opening on 7th September 2020.

Further commentary from September 2020 – February 2021

Due to the exceptional circumstances of COVID-19, we have included further commentary on the financial impact of COVID-19 to provide context to the confirmation of going concern.

After a successful period of full operation between September - December 2020, the club once again closed on 5th January 2021 as part of the national lockdown. Staff were immediately placed on furlough, with the exception of the club manager, whose salary was funded from the excess reserves set aside for this purpose. The club was able to re-open on 18 January for key worker children, due to slightly increased demand, flexible furlough enabling reduced staffing and excess reserves subsidising a small shortfall in income over a forecast period between January – April 2021.

Throughout this period, we have continued to adjust and review financial forecasts, to ensure that all decisions were made on a sound financial basis.

Reserves policy

The objective of Manorbrook Out of School club is to provide high quality child care, recreation and education for children out of school hours. We provide this in a safe environment, ensuring it is delivered by appropriately trained and qualified staff. The majority of income to the club is used directly for this purpose.

To support the ongoing financial stability of the charity, some funds must be held in reserve to ensure that we can continue to meet our obligations and deliver our services, in the case of unforeseen events or financial shortfall.

To meet this purpose, our reserves policy sets out the amount held in reserve for MOSC should:

- Meet all our redundancy obligations in full (£13,000)
- Meet one term full running costs of the organisation (around £18,000 - £20,000)

Review of reserves: excess / shortfall

The amount held in reserve will be reviewed annual to ensure it complies with this policy. Any decisions to hold a sum that is in excess of the amount set out in the reserve policy will be noted in Board minutes and MOSC's annual report, in line with governance requirements.

Trustees will review the reserve policy and amounts, along with any income surplus generated for the previous financial year (ending 31st August) every November. Once any adjustments have been made, the Board will discuss, agree and set out how it intends to:

- Re-invest any surplus to the reserves in ways that will benefit children who attend the club.
- Adjust income / expenditure to meet any shortfall in reserves for the remainder of the financial year.

At the Board meeting on Monday 16th November 2020, the Trustees agreed that our operative target reserve level, based on our policy, should be £30,700. The charities free cash reserves at the end of the year were slightly above that at £35,420.

Trustees agreed that given the exceptional circumstances and uncertainty around our operating environment due to COVID-19, our treatment of excess reserves would be as follows:

- Maintain fees for sessions for the academic year 20/21 at the same level as the previous year, and use excess reserves to absorb short-term additional costs to support delivery of our temporary COVID operating model.
- £1,000 to be set aside for additional resources for the club, to continue the provision of child-centred activities whilst operating within COVID-19 restrictions.
- All other excess reserves to be held as contingency for further COVID-19 impact, in particular, staff pay and cover for any periods of self-isolation / positive COVID cases, and the possibility of another period of temporary closure.

Trustees agreed that as soon as the risk of negative impact from COVID has been significantly reduced, any remaining excess reserves will be reinvested in the club at the earliest possible opportunity. This will be done in a way that benefits the children and their families, with a particular focus on the children's wellbeing, and enabling them to 'catch up' on activities they may not have been able to undertake due to COVID-19 – for example, activities provided by external providers such as sports and craft workshops.

Confirmation of going concern

Whilst the charity has been, and continues to be impacted by COVID-19, the trustees have assessed the charity's ability to continue for at least 12 months from the date that the accounts are approved. We conclude that our current level of reserves and the predicted easing of the COVID-19 crisis due to the roll out of vaccinations and other measures, will enable us to continue as a going concern.

Signed on behalf of the Board of Trustees



Emma Wild

11.05.21



Section A

Independent Examiner's Report

**Report to the trustees/
members of**

Manorbrook Out of School Club

**On accounts for the
period ended**

31st August 2020

**Charity no
(if any)**

1188183

Set out on pages

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the period ended 31st August 2020.

**Responsibilities and
basis of report**

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent
examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:

Date:

10/5/21

Name:

David Curtis

**Relevant professional
qualification(s) or body
(if any):**

FCA (ICAEW)

Address:

22 Barley Fields

Thornbury

BS35 1AJ

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.



Receipts and payments accounts

For the period from	25.02.20	To	31.08.21
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Section A Receipts and payments

	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Last year
	to the nearest £	to the nearest £	to the nearest £	to the nearest £	to the nearest £
A1 Receipts					
Fees	10,503	-	-	10,503	-
HMRC JRS Grant	5,048	-	-	5,048	-
Interest	6	-	-	6	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Sub total (Gross income for AR)	15,558	-	-	15,558	-
A2 Asset and investment sales, (see table).					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	15,558	-	-	15,558	-
A3 Payments					
Wages/Payroll	21,712	-	-	21,712	-
Rent	-	-	-	-	-
Pension	329	-	-	329	-
Food & Drink	303	-	-	303	-
Cleaning	115	-	-	115	-
Play Resources	92	-	-	92	-
Stationary / Craft Materials	131	-	-	131	-
Insurance	473	-	-	473	-
Staff leaving gifts x 3	71	-	-	71	-
Staff & Trustee training	198	-	-	198	-
Water Cooler	51	-	-	51	-
Professional fees	35	-	-	35	-
Refund to Parents - over payment	66	-	-	66	-
	-	-	-	-	-
Sub total	23,575	-	-	23,575	-
A4 Asset and investment purchases, (see table)					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total payments	23,575	-	-	23,575	-
Net of receipts/(payments)	- 8,017	-	-	- 8,017	-
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	-	-	-	-	-
Cash funds this year end	- 8,017	-	-	- 8,017	-

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds	Cash in Business Acct	10,337	-	-
	Cash in Reserves Acct	25,051	-	-
	Petty Cash at Setting	31	-	-
	Total cash funds	35,419	-	-
	(agree balances with receipts and payments account(s))	Agreement Error	OK	OK


Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B2 Other monetary assets	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-

Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B3 Investment assets		-	-
		-	-
		-	-
		-	-
		-	-

Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B4 Assets retained for the charity's own use			
Various toys and play equipment	# Unrestricted	-	-
Laptop	Unrestricted	-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-

Details	Fund to which liability relates	Amount due (optional)	When due (optional)
B5 Liabilities		-	
		-	
		-	
		-	

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
	Emma Joanne Wild	10.05.21