

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, Manorbroom 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, Manorbroom 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.



CHARITY COMMISSION
FOR ENGLAND AND WALES

Manorbrook Out of School Club

1188183

Receipts and payments accounts


CC16a

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
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	-	-
	Laptop	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
			Emma Joanne Wild	10.05.21