

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, 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.

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, Manorbroom 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


	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	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**

31st 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

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.