

Registered Charity No. 1034546

THE DELL OUT OF SCHOOL CLUB
ANNUAL REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2021

The Dell Out of School Club

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The Dell Out of School Club

TRUSTEES AND ADVISORS

Trustees

Under the constitution, the activities of The Dell Out of School Club ("The Dell") are coordinated by a committee of Trustees whose power and responsibilities are defined in the Governing document. The Committee of Trustees who served during the year are set out below:

Helen Fellows (Co-Chair)	(Appointed 23 Jun 2020)
Kieren Tucker (Co-Chair)	(Appointed 23 June 2020)
Philip Powley (Secretary)	(Appointed 15 November 2018)
Claire Summers	(Appointed 14 November 2019)
Zoe Nolan	(Resigned October 2020)
Claire Martin	(Appointed 27 January 2022)

Registered Address:

Rapiergroup
Rapier House
4 – 6 Crane Mead Business Park
Crane Mead, Ware
Hertfordshire
SG12 9PW

Registered Charity Number:

1038546

Business Address:

The Dell Out of School Club
Morgans JMI School
Morgans Road
Hertford
Herts
SG13 8DR

Independent Examiner:

Francis Corbishley
Moore Northern Home Counties Limited
Nicholas House
River Front
Enfield
EN1 3FG

The Dell Out of School Club

TRUSTEES REPORT For the Year Ended 31 August 2021

The Trustees present their report together with the financial statements for the year ended 31 August 2021. The financial statements have been prepared in accordance with the accounting policies set out on Page 15 and comply with the requirements of the trust deed, the Statement of Recommended Practice on Accounting and Reporting by Charities (SORP FRS 102) and the Charities Act 2011 (including second edition effective October 2019).

Structure, Governance and Management

The Trust is governed by the trust deed dated 30 September 1993, is registered with the Charity Commission and its registration number is 1038546.

The Trustees are all users of the club. The Committee meets up every 6-8 weeks to review the running of the Club. The Committee is made up of elected persons drawn from parents and carers whose children use The Dell, staff and other interested parties. Being a voluntary organisation, the Trustees are always looking for parents to assist with the decision making that goes on around the running of The Dell. Trustees are required to be vetted as "suitable to run a childcare business" by OFSTED.

The Trustee's role is to

- Ensure The Dell is carrying out its duties for public benefit.
- Ensure compliance with The Dell's governing document "Constitution" and the UK Law.
- Act in The Dell's best interest.
- Manage The Dell's resources responsibly.
- Act with reasonable care and skill.
- Ensure The Dell is accountable.

The Trustees play a vital part of The Dell's effectiveness, and they rely on the feedback from parents, children and staff. The Trustees are given training and may attend relevant courses and seminars as appropriate to their role within the Charity.

Objects, Public Benefit, Aims, Objectives and Principal Activities

The Charity's aim is to provide public benefit, in compliance with the duty in Section 4 of the Charities Act 2011 to have due regard to the Charity Commission's published general and relevant sub-sector guidance, and in accordance with its trust deed.

Objectives and activities

The Charity was formed with the following objectives:

1. Providing the necessary facilities for the daily care, recreation, and education of children during out of school hours and school holidays.
2. To advance the education and training of persons in the provision of such care, education, and recreational facilities.

The Dell Out of School Club

TRUSTEES REPORT (Continued)

Brief History

The Dell was first established in September 1991 by two parents caring for six children after school two days a week and grew from there. In January 2004 the breakfast club was formed and proved successful. Income from fees has previously been supplemented over the years by grants from various local bodies. The club has grown to service the needs for a vast number of families with children at Morgans School for breakfast, after school, and holiday care.

In January 2011 The Dell expanded, providing Breakfast & After School Club, to Abel Smith pupils based at this school.

During school holidays in addition to offering services for both our host schools, The Dell attracts further families from the community who are looking for regular childcare, fun activities or just a break.

The Dell Out of School Club

The Dell Out of School Club currently operates term time breakfast and after school clubs at two school sites in Hertford:- Morgan's JMI School & Abel Smith School, as well as a holiday play scheme usually based at Morgans School.

Each of the clubs are managed by a qualified Manager. Both sites are registered with OFSTED for the provision of Early Years and Childcare for children between the ages of 3-12 years with Morgan's being rated as "Good" (Oct 2015) & Abel Smith who "Met" the OFSTED new inspection (Jan 2020).

The Dell – Abel Smith School

The Breakfast Club for Year 1 and below is based in the Annex Building within the school grounds and can provide care between 7.30am and 9.00am for up to 20 children.

The Breakfast Club for Year 2 and above is based in the School Dining Room and this year provides care between 7.30am and 9.00am for up to 24 children.

There is a free choice of indoor activities including art, games and reading. Children chat to their friends at the breakfast table or for those slow to wake up, just sit quietly. Breakfast of cereal and toast is served until 8.30am.

The After-School Club. Our after-school provision for children up to the end of Year 1 is held in the Annexe building for 20 children with the older children from Year 2 upwards using the Dining hall and ICT suite providing capacity to offer up to 24 children in this age group

There is a weekly theme to engage the children in educational play as well as time spent outside in the school fields or school playground. Parents and staff have been very generous in providing new toys and activities to enhance the children's play. Besides offering a full range of play and recreational activities our afterschool clubs provide a healthy light tea to the children who attend.

The Dell Out of School Club

TRUSTEES REPORT (Continued)

The Dell – Morgan's JMI School

The Breakfast Club is based in the school dining room and this year provided care between 7.30am and 9.00am for up to 48 children.

There is a free choice of indoor activities including art, games and reading. Children chat to their friends at the breakfast table or for those slow to wake up, just sit quietly. Breakfast of cereal and toast is served until 8.30am.

The Mandeville Club - after school until 6pm daily and is based in the annexe. It provides care and activities for Nursery and Infant children upto and including Year 1. The children's play and learning are enhanced via the Early Years Framework and linkages to school themes and activities. A light healthy tea is prepared and offered daily. Staff who work in this area are qualified in childcare.

The Queens Club (Years 2-6) Based in the school dining room and Queens Hall it provides care and activities until 6pm. A light healthy tea is made with the children's input, especially with the menu planning. Indoor activities available to the children include free choice of home corner, pool table, table tennis, cooking art and craft, Lego, k-nex and other construction toys, board games, quiet corner for reading and resting. We use the hall for the team games and sports. Occasionally, TV and videos are screened especially during the winter months.

Outdoor sports include cricket, tennis, trim trail, Tree house, small bikes, skipping etc. also sand and water play as well as gardening for the Early Years children.

Holiday schemes operate during the school half terms, Easter and part of the summer and Christmas Holidays as well as inset/occasional days(subject to demand). The schemes have themed activity weeks and are open to children aged three to eleven. In addition to the activities available during term time, play scheme free choice activities includes different art and crafts, team sports, bouncy castle, bowling, and walks to visit local places of interest i.e. park visits, and sports, dancing and storytelling.

Our aim is to review and improve of the quality of service we offer to our clients and the support and development structure of our staff. We continue to build on our partnership with parents and promote a sense of belonging, emphasising the fact that everyone - parents, children, committee and staff, have a part to play in making a success of the club.

Staffing at The Dell

Staffing during the early part of 2021 year - reflected the healthy numbers of children previously booked on our registers. The Dell has been fortunate to employ full time qualified managers and deputies at both clubs which has helped with succession planning. Previously we have used Apprenticeships schemes with our last apprentice qualifying in 2020 and is now working towards senior playleader

Succession planning has also been enhanced by recruiting / promoting existing staff to become Senior Playleaders. Our core team of Dell staff have all worked extremely hard and have been committed to their jobs by providing excellent services to the various clubs. At the start of the year we had around 25 staff on our payroll. Moving into the new academic year 2021 with a streamlined team of 18.

The Dell Out of School Club

TRUSTEES REPORT (Continued)

Staffing is kept flexible through a mixture of fixed, term time, bank and seasonal contracts. Team working and staff participation is encouraged through regular supervisions, team meetings and things like team building events. Some of our students were ex pupils who attended The Dell during their primary school years.

Staff are equipped with the skills required through due diligence training courses such as First Aid, Food Safety, Child Protection and activity courses.

Achievements and Performance

COVID & THE DELL DURING 2020 - 2021

On 20th March 2020 The Dell closed and suspended services to our users. Our bookings were cancelled and parents were refunded for sessions to the summer 2020. We opened a scaled back holiday club in the summer of 2020.

Moving into the academic year 2020-21 the focus was on being able to resume term time clubs. Both schools kindly let us restart our clubs but in 3 bubbles, with "small and consistent groups" of no more than 15 children. Each group was staffed with two members of staff and to minimise the risk of transmission, the groups were held in different areas from where we usually work. Social distancing and other protective measures were implemented.

During this time as parents continued to work from home the numbers on our registers shrank particularly hit was the breakfast club. By the late autumn 2020 it was clear that case numbers were rising and at Abel Smith we were forced to split into 4 bubbles to follow the school bubble arrangement. Staff and child absences due to self- isolation made opening in December challenging and on 19th Dec 20 the government announced a further lockdown. We made the decision to close and remained closed during Jan, Feb and March and whilst we did not charge fees we were able to continue to cover some of the staffing costs through the Job Retention Scheme with furlough payments being made to staff. The Dell was fortunate to have reserves to support the balance of our outgoings and ensure job retention and sustainability in the longer term.

Abel Smith tentatively reopening before Easter and Morgans just after Easter 2021. Following the same bubbles as previously. As the weather was much better we were able to make use of the outdoor space and ensure that our areas were well ventilated and social distancing remained in place.

With the success of the vaccination programme we were able to open a fuller summer holiday club and whilst we retained the small and consistent bubbles we were able to invite children to attend from other schools which helped increased some of our numbers and revenue. The holiday club did well and this helped to offset some of the losses previously incurred during our closure period earlier in the year. We were also able to secure grant funding to offer a small number of places under the Herts Sports Partnership scheme (HAppy) to children on free school meals.

Morgans has continued to support The Dell by providing rent free periods and we did not pay for the closure period at Abel Smith.

The Dell Out of School Club

TRUSTEES REPORT (Continued)

Staffing

During the covid closure period and beyond, staffing was challenging and our numbers didn't warrant increased staffing. We lost several students at the end of the summer which made operations during 2021 challenging however with a steady focus on increasing numbers and continued operations we are able to recruit and have recruited new staff to fill the gaps. Staff continue to remain dedicated to The Dell with a significant number of staff having worked at least 6 years or more with us and 3 staff returning to our employment post covid.

With the assistance of our Finance Officer and Business Manager and support from Helen DeBois from Rapier group we ensured that the business remained as streamlined as we could. During the year our accounts were moved into Xero accounting and with the addition of Go Cardless to accept direct debit payments which has made paying for the Dell much easier to manage for those parents signed up to this.

The Dell Committee have been kept up to speed with the financial position and have been integral to the decision making during the pandemic. Rapier Group continues to support The Dell with part time office facilities and finance services for which we are grateful.

The financial results are shown in the accompanying statement of financial activities, balance sheet and related notes to those statements.

Financial Review

The attached financial statements show the current state of the finances and the Trustees are aware of the results.

Reserves Policy

As a result of the COVID crisis the Committee identified there was a shortfall in the likely redundancy payments which would need to be made to staff in the event of a closure/ suspension of services. It was identified that a further £30,000 was required to supplement that held in the charities commission account in the eventuality that The Dell closed or redundancies were required.

The Committee agreed that £30,000 from our reserve accounts be ring fenced for this if needed. The unrestricted funds amounted to £65,001 (2020: £85,949) at the reporting date. The Trustees aim to maintain a reserve of three months' running costs. This allows The Dell to continue operating and provides the capacity to explore new sources of funding should any of its funding streams be withdrawn or come to an end with no immediate replacement.

Investment Policy

The Charity's investment policy is not to allow interest to accumulate but to use it in fulfilling the Trust's objectives. Income is credited to the appropriate fund. There are no restrictions on the Trustees' absolute powers of investment.

Risk Management

The Dell regularly reviews its procedures to minimise risk to its assets and income. This involves identifying the major risks to which the Trust is exposed, prioritising them in terms of

The Dell Out of School Club

TRUSTEES REPORT (Continued)

potential impact and the likelihood of occurrence and establishing systems to manage those risks.

The COVID-19 pandemic continues to create uncertainty and a further period of lockdown either nationally or locally, or the closure of the school or classes due to infection which could result in a 2-week suspension of services or more. Reports provided by the Competition and Market Authority for childcare providers indicate that it would not be acceptable to retain fees in the event of a closure and these should be refunded– resulting in the likely shortfall in revenue. The vaccine programme has continued to minimise the risk although we continue to experience pockets of cases in our host schools. The government strategy is to try and reduce the need for sustained and lengthy lockdowns and periods of self isolation for those vaccinated. The reduction of Covid measures such as no bubbles means that staffing is easier to manage and less costly on the bottom line.

Continued risks in 2021-22 are from a fall in families attending due to parents working from home and no longer needing out of school care. It is anticipated that a number of parents will lose their jobs. It is envisaged some parents may no longer being in a position to afford us and a rise in interest rates, fuel and other costs may result in a squeeze in the economy – which may mean that parents choose to look after their children at home to reduce outgoings.

Pressure to deliver the living wage in April 2022 will have a significant impact on The Dells fund this year and with cost of living increases likely required for other staff then this makes for challenging conditions.

Additional costs are also likely to be incurred through succession planning and the recruitment of qualified staff to meet OFSTED Early Years regulations and we are having to offer in excess of market wages and full time hours to attract staff to fulfil these roles.

Despite increasing fees by 5% current projections based on numbers of bookings and staffing show The Dell to be forecasting a loss of around £8K which is predominantly caused by the likely wage increases needed in April 2022.

Future Plans/Risk

Our current business focus is on trying to retain current contracted numbers and increasing ad hoc capacity - whilst capping expenditure and reducing outgoings where we can.

The Trustees are keen to promote and continue to improve the quality of services provided to our children and in particular to ensure that we implement COVID safe practices for our staff and children.

Benchmarking fees to remain competitive in the area together with careful monitoring of the impact of any future recessionary downturn or inflation on the wider local economy.

The Trustees aim to ensure that levels of provision meet current demand for childcare and ensuring staff ratios are maintained whilst operating within financial constraints.

The Dell Out of School Club

TRUSTEES REPORT (Continued)

Succession planning remains integral for the Dell to be able to meet its Ofsted Registration. Developing the capability of our management team to enable the business to be secure if someone were to leave.

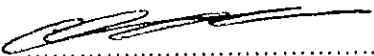
To keep abreast of the Living Wage, The Dell are providing enhanced pay rates for staff, while continuing to develop our staff through on the job training. As well as ensuring all relevant qualifications are kept up to date.

The Dell Committee members are given training to equip them for their roles as Trustees.

The additional income from ad hoc and holiday clubs are important to support the overall provision of childcare throughout the year. Therefore, these clubs are promoted and marketed.

The Trustees declare that they have approved the Trustees' Report above.

Signed on behalf of the Trustees

Signature 

Full Name KIERON TUCKER

Position CO-CHAIR

Date 23/5/22

The Dell Out of School Club

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE DELL OUT OF SCHOOL CLUB

I report to the trustees on my examination of the financial statements of The Dell Out Of School Club (the charity) for the year ended 31 August 2021.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination by being a member of The Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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



Francis Corbishley FCA (Senior Statutory Auditor)
Moore Northern Home Counties Limited
Nicholas House
River Front
Enfield
EN1 3FG

24/5/2022

The Dell Out of School Club

**STATEMENT OF FINANCIAL ACTIVITIES
For the Year Ended 31 August 2021**

	Notes	Unrestricted Funds 2021 £	Unrestricted Funds 2020 £
INCOME			
Income from Charitable Activities			
Breakfast Club – Morgans		26,225	33,157
Breakfast Club – Abel Smith		20,803	28,127
After school Clubs – Morgans		54,928	76,318
After School Club – Abel Smith		56,081	60,503
Holiday Play Schemes		25,936	27,744
HAppy Project (Hertfordshire County Council Project)		2,700	
Other Income		713	2,104
		<u>187,386</u>	<u>227,953</u>
Government Grants		41,308	66,069
Investment Income: Interest Received		<u>10</u>	<u>175</u>
Total Income		228,704	294,197
EXPENDITURE			
Expenditure on Charitable Activities	2	202,755	246,392
Wages and Social Security		19,535	24,981
Cost of Providing Clubs and Play Schemes		8,025	11,700
Rent		1,862	1,822
Insurance		1,473	1,417
Telephone		573	588
Printing, Postage and Stationery		769	490
Subscriptions		436	120
Advertising		1,908	2,474
Sundry Expenses			220
IT Equipment			148
Bad Debt		1,448	1,527
Bank Charges and Interest		<u>238,784</u>	<u>291,879</u>
Expenditure on Governance Costs	3	10,868	7,706
Total Expenditure		249,652	299,585
Net Movement in Funds		(20,948)	(5,388)
RECONCILIATION OF FUNDS:			
Total Funds Brought Forward		<u>85,949</u>	<u>91,337</u>
Total Funds Carried Forward		<u>65,001</u>	<u>85,949</u>

The notes on pages 14 to 18 form an integral part of these financial statements

The Dell Out of School Club


BALANCE SHEET
As at 31 August 2021

	Notes	Unrestricted Funds 2021 £	Unrestricted Funds 2020 £
FIXED ASSETS			
Tangible Fixed Assets			
- Computer equipment		1,356	1,356
- Computer Depreciation		(1,356)	(1,356)
		<hr/>	<hr/>
CURRENT ASSETS			
Debtors	5	10,251	11,748
Short Term Investments		30,000	30,000
Cash at Bank		61,919	79,769
		<hr/>	<hr/>
		102,170	121,517
CREDITORS: Amounts falling due within one year			
Creditors	6	2,837	6,308
Deposits		-	-
Deferred Income		23,651	21,763
Accruals		10,681	7,497
		<hr/>	<hr/>
		37,169	35,568
NET CURRENT ASSETS			
		<hr/>	<hr/>
		65,001	85,949
NET ASSETS			
		<hr/>	<hr/>
		65,001	85,949
REPRESENTED BY:			
Unrestricted Income Funds	7	<hr/>	<hr/>
		65,001	85,949

The financial statements were approved by the board on 23 / 5 / 2022
its behalf by:

and signed on

Trustee


KIERAN TUCKER

The notes on pages 14 to 18 form an integral part of these financial statements

The Dell Out of School Club

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended 31 August 2021

1. ACCOUNTING POLICIES

Basis of Preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) – Charities SORP (as amended) and the Charities Act 2011.

These financial statements have been prepared under the historical cost convention.

The charity constitutes a public benefit entity as defined by FRS 102.

Going Concern

The trustees have at the time of approving the financial statements, a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

The trustees have considered the impact of the Covid-19 pandemic on the charity and do not believe there to be any change in the going concern status of the charity.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income

The Dell generates its income mainly from breakfast and after school clubs and holiday play schemes.

Donations, grants and similar income are included in the financial statements when The Dell becomes entitled to the income and it is probable that the income will be received and the amount can be measured reliably.

Investment Income

Investment Income relates to bank interest and is included in the financial statements when receivable.

Expenditure

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered. They are recognised when there is a legal or constructive obligation to pay for expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Tangible Fixed Assets and Depreciation

Assets costing greater than £500 are capitalised and depreciated over their anticipated useful lives as follows:

Computer Equipment – 33% Straight line

The Dell Out of School Club

NOTES TO THE FINANCIAL STATEMENTS (Continued)

2. CHARITABLE EXPENDITURE

This totalled £249,652 (2020: £299,585) and is detailed in the Statement of Financial Activities. The expenditure represents costs incurred to maintain the running and operations of The Dell. Such costs are all part of the unrestricted funds of the charity.

Wages and Social Security Costs are apportioned to the following direct activities:

	2021	2020
	£	£
School Club Activities	184,212	222,177
Support Staff	18,543	24,215
	<u>202,755</u>	<u>246,392</u>

Staff costs comprises of:

	2021	2020
	£	£
Wages and Salaries	194,328	235,731
Social Security Costs	8,427	10,661
	<u>202,755</u>	<u>246,392</u>

The average number of employees during the year were as follows:

	2021	2020
	Avg	Avg
School Club Activities	9	9
Support Staff	3	3
	<u>12</u>	<u>12</u>

Costs of providing clubs and play schemes include:

	2021	2020
	£	£
Training & Clothing	3,150	6,115
Play Supplies	4,162	4,873
Repairs & Refurbishment	-	37
Activities	1,901	1,092
Food	10,322	12,864
	<u>19,535</u>	<u>24,981</u>

The Dell Out of School Club

NOTES TO THE FINANCIAL STATEMENTS (continued)

3. GOVERNANCE COSTS

These costs represent costs incurred by finance, human resources, Independent Examiner's fees and departments attributable to the management of the charity's assets, organisational administration and compliance with constitutional and statutory requirements. Such costs are part of unrestricted funds.

	2021	2020
	£	£
Accountancy	3,960	3,960
Professional Fees	6,908	3,746
	<u>10,868</u>	<u>7,706</u>

4. REMUNERATION OF TRUSTEES

The Trustees or persons connected to them did not receive remuneration or reimbursement of expenditure during the year.

5. DEBTORS: amounts falling due within one year

	2021	2020
	£	£
Trade debtors	7,388	5,494
Prepayments	2,863	788
Other receivables	-	5,466
	<u>10,251</u>	<u>11,748</u>

6. CREDITORS: amounts falling due within one year

	2021	2020
	£	£
Trade creditors	1,580	763
Other creditors	1,257	5,545
	<u>2,837</u>	<u>6,308</u>

The Dell Out of School Club

NOTES TO THE FINANCIAL STATEMENTS (Continued)

7. FUND ACCOUNTING

Analysis of movements in unrestricted fund:

	As at 01 September 2020 £	Incoming Resources £	Outgoing Resources £	As at 31 August 2021 £
Unrestricted Funds	85,949	228,704	(249,652)	65,001

Analysis of movements in unrestricted funds – previous year:

	As at 01 September 2019 £	Incoming Resources £	Outgoing Resources £	As at 31 August 2020 £
Unrestricted Funds	91,337	294,197	(299,585)	85,949

Purpose of Unrestricted Funds

The purpose of the funds is to be used in accordance with the charitable objects at the discretion of the Trustees.