

THE DELL OUT OF SCHOOL CLUB

England & Wales · Charity number 1038546

Details

Other names "THE DELL" OUT OF SCHOOL CLUB

Status Registered

Legal form Other

Registered 1994-06-15

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

Contact

Address Morgans JMI School
Morgans Road
Hertford
Hertfordshire
SG13 8DR

Phone 01920 885143

Email sara.atkins@rapiergroup.com

Website www.thedellhertford.org

Activities

Objects: 1) TO PROVIDE 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.

Activities: The Dell is an out of school club, which aims to provide quality child care for the children of Morgans & Abel Smith Schools before and after school during term times and for any child aged between 4 and 11 during holidays.

Classification

- **How:** Other Charitable Activities
- **What:** Education/training
- **Who:** Children/young People

Geography

- Hertfordshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£305,698	£305,581	-	-
2024-08-31	£314,573	£316,951	-	-
2023-08-31	£314,164	£311,930	-	-
2022-08-31	£289,827	£289,846	-	-
2021-08-31	£228,704	£249,652	-	-

Trustees

Name	Role	Appointed
Alison Dolling		2025-11-10
Kirsty Wilkojc		2022-04-28
Rekha Ranchordas		2024-09-01

THE DELL OUT OF SCHOOL CLUB

England & Wales - Charity number 1038546

Accounts

THE DELL OUT OF SCHOOL CLUB
ANNUAL REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2025

CONTENTS

Trustees and Advisors.....3

Trustees Report.....4

Statement of Trustees’ Responsibilities.....11

Independent Examiners Report.....12

Statement of Financial Activities.....13

Balance Sheet.....14

Notes to the Financial Statements.....15

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)
Matthew Hill (Co Chair)
Alison Dolling (Secretary)
Rehka Rancordias
Kirsty Wilkojc

Re-appointed as Co-Chair on 18th Jan 24
Appointed as Chair on 18th Jan 2024
Appointed 18th Jan 2024
Committee member
Committee member

Registered Address:

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

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
East Wing, Goffs Oak House
Goffs Lane
Goffs Oak
Hertfordshire
EN7 5GE

TRUSTEES REPORT

For the Year Ended 31 August 2025

The Trustees present their report together with the financial statements for the year ended 31 August 2025. 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.

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. Morgans last inspected September 2024 and Abel Smith in Jan 2020.

The Dell – Abel Smith School

The Breakfast Club Now merged for all year groups is based in the School Dining Room and this year provides 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.

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. Occasionally the children may have an outside trip or nature trail into the town or to the churchyard next to the school.

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.

TRUSTEES REPORT (Continued)

In 2023 the breakfast club was split as a total capacity had been exceeded and so now the Early Years children attend Breakfast club in the annexe building whilst those aged year 2 and above attend in the dining room in Queens building.

There is a free choice of indoor activities including art, games and reading. Children chat to their friends at the breakfast table or can play a selection of tabletop games. Breakfast of cereal and toast is served until 8.30am. The children are escorted to line up for class at around 8.45am.

The Mandeville Club - after school until 6pm daily was previously based in the annexe. It provides care and activities for Nursery and Infant children up to 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. 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 scheme

Operates during the school half term, Easter and the whole of the summer holidays and occasionally part of Christmas Holiday. We also offer subject to demand childcare on inset/occasional days. The holiday club has 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 services we offer to our families. As well as to provide a good support and development structure for 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 is based on a ratio of 1:8 children, with some additional support from Assistant Playleaders to help the current staff. The Dell has been fortunate to employ full time qualified managers and deputies at both clubs which has helped with succession planning. In 2023 we took on an Apprentice who is now qualified and a further two apprentices have been appointed in 2025 to provide continuity of qualified staff.

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 this year, we had around 23 regular staff on our payroll plus some students who returned to us during the holidays.

TRUSTEES REPORT (Continued)

Staffing is kept flexible through a mixture of fixed, term time, bank and seasonal contracts. Teamworking and staff participation is encouraged through regular supervision, 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

Despite a challenging economic climate The Dell continues to maintain good numbers although Abel Smith reflected a downturn at Breakfast club due to parents working from home. A small reduction in contract bookings has been offset by a higher-than-expected number of ad hoc bookings.

Our holiday club returned a good revenue particularly from children under 5 years. Other local out of school clubs focused on their term time offer so we became one of the only out of school club in the local area providing OFSTED holiday provision for under 5's. Whilst there was availability for Early Years children within some local private nurseries, our costs remained competitive and the fact we were able to offer sibling places helped.

We adapted staffing and activities to meet the demand of a younger age group and ensuring staff were able to meet the additional needs of these younger children.

The continued use of our online booking system coupled with the use of social media allows easy access for parents to book and pay online via stripe and the ability to receive direct debit payments via Go Cardless helped streamline some of the payment processes.

Both host schools are supportive of the services we provide and have continued to help us in negotiating a fair rent for the sessions we run. A significant increase in rent at Morgans has helped keep the competition on this site at bay and we have had facilities allowing us to offer care for both older and younger children.

Staff continue to receive training in Paediatric/ First Aid and online courses for Safeguarding Prevent, FGM and food hygiene.

The Dell came under pressure to increase staff salaries in line with the living wage which gave staff around a 6% pay increase.

Staffing

Our management team has continued to evolve with Karen developing in her role as Manager at Morgans. The appointment of Sarah Matthews to deputy (following Maisie's decision not to return to work at the end of her maternity leave) was short lived and since the summer 2025 this position has remained vacant. Vicki Philpott continues to Manage Abel Smith alongside Gemma as her Deputy. They continue to build a stronger relationship with the school.

With the assistance of our Finance Officer, Sara and Business Manager, Carolyn and support from Helen DeBois from Rapier group we ensured that the business remained as streamlined

TRUSTEES REPORT (Continued)

as we could. We continue to use Xero accounting to track and manage our accounting processes and having completed several full years it is becoming easier to be able to track our costs on a year-to-date basis.

The Dell Committee have been kept up to speed with the financial position and have been integral to the decision making during the year. As well as supporting with regular meetings. Rapiere 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

We continue to hold reserves to cover any short fall in revenue in the event of another incident closure or suspension of services. This would be primarily used to cover staff wages/redundancy in the event of a closure/ suspension of services.

The unrestricted funds amounted to £64,955 (2024: £64,838) 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 potential impact and the likelihood of occurrence and establishing systems to manage those risks.

The economic climate and recessionary trends will continue to affect the Dell during 25/26. We are seeing the number of contract bookings fall slightly, although this is supported by increased ad hoc bookings and so some families are choosing a more casual approach to booking their childcare. It is anticipated that a few parents will reduce their childcare and it is envisaged some parents may no longer afford us - which may mean that parents choose to look after their children at home to reduce outgoings.

TRUSTEES REPORT (Continued)

The cost of meeting the increases in the living wage is affecting not just the lower salary levels but also the staff who previously had been paid above living wage also need increases to reflect the points of differentiation. The governments increase of minimum wages from £11.44 to £12.21 from April 25 has and will continue to significantly affect our costs particularly as wages are one of the biggest costs to the Dell.

The increase in employer NI contributions was offset during 24/25 with an increase in Small Business relief to offset the increase. This offset the increase from April to Sept 25, but we anticipate the effect of the employer NI contribution increase to affect our bottom line during 2025-2026.

Although with a reduction in staffing numbers in line with ratios, the impact may be lessened.

Pressure on wages remains a risk with The Dell having to benchmark against other local jobs which are offering higher salaries to staff. Staff undergoing pressure to meet the cost of utilities and other rising costs may look to earn more from other employment, where they can work longer hours and earn more money – this is particularly the case for our qualified staff.

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 more than market wages and full-time hours to attract staff to fulfil these roles.

The rising costs of food and increases in rent from our host schools to cover their utilities is of consideration.

It should be noted as a potential risk that The Labour parties manifesto policy of providing free “breakfast clubs” for children is unknown. This may have a significant impact on the Dells finances if our host schools offer “free” breakfast sessions. Which may affect our bottom line.

As schools are under pressure to ensure space is maximised by outsourcing The Dell is having to adapt and be flexible to work in new areas of the school which makes the workload more challenging.

Despite increasing fees again this year by 3% current projections based on numbers of bookings and staffing show The Dell to be forecasting a small loss of around £3K which is predominantly caused by the likely wage increases needed to cover future living wage costs and employer NI increases.

Future Plans

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 in the form of a fun and safe place to be with some great activities.

We need to actively promote The Dell to engage parent trustees who can sit on the Committee and provide a steer to the Dell Managers and feedback on service provision.

The Dell Out of School Club

TRUSTEES REPORT (Continued)

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.

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 via recruitment and apprenticeships.


The additional income from ad hoc and holiday clubs is essential to support the overall provision of childcare throughout the year. Therefore, these services need to be actively promoted and marketed.

ACCOUNTANTS

A resolution for the re-appointment of Moore Northern Home Counties Limited was passed at the Annual General Meeting held on 18 September 2024.

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

Signed on behalf of the Trustees

Signature 

Full Name ALISON DELLING
Position TRUSTEE
Date 16/03/28

The Dell Out of School Club

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (UK Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The trustees are responsible for keeping proper accounting records disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with applicable law and United Kingdom Accounting Standards (UK Generally Accepted Accounting Practice).. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

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 2025.

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 (Independent Examiner)
Moore Northern Home Counties Limited
East Wing, Goffs Oak House
Goffs Lane
Goffs Oak
Hertfordshire
EN7 5GE

23/3/2026 .

The Dell Out of School Club

STATEMENT OF FINANCIAL ACTIVITIES
For the Year Ended 31 August 2025

	Notes	Unrestricted Funds 2025 £	Unrestricted Funds 2024 £
INCOME			
Income from Charitable Activities			
Breakfast Club – Morgans		49,123	54,948
Breakfast Club – Abel Smith		24,262	21,180
After School Clubs – Morgans		111,155	110,218
After School Club – Abel Smith		77,235	76,936
Holiday Play Schemes		42,100	48,841
Other Income		30	150
		<u>303,905</u>	<u>312,273</u>
Investment Income: Interest Received		<u>1,793</u>	<u>2,300</u>
Total Income		305,698	314,573
EXPENDITURE			
Expenditure on Charitable Activities			
Wages and Social Security	2	244,000	255,363
Cost of Providing Clubs and Play Schemes		19,928	23,976
Rent		21,630	17,063
Insurance		2,560	2,331
Telephone		973	1,247
Printing, Postage and Stationery		840	965
Subscriptions		521	640
Advertising		121	276
Sundry Expenses		2,064	2,255
IT Equipment		496	528
Bank Charges and Interest		2,222	2,342
		<u>295,355</u>	<u>306,986</u>
Expenditure on Governance Costs	3	10,226	9,965
Total Expenditure		305,581	316,951
Net Movement in Funds		117	(2,378)
RECONCILIATION OF FUNDS:			
Total Funds Brought Forward		<u>64,838</u>	<u>67,216</u>
Total Funds Carried Forward		<u>64,955</u>	<u>64,838</u>

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

The Dell Out of School Club

BALANCE SHEET
As at 31 August 2025

	Notes	Unrestricted Funds 2025 £	Unrestricted Funds 2024 £
CURRENT ASSETS			
Debtors	5	7,411	6,080
Short Term Investments		30,000	30,000
Cash at Bank		81,660	77,563
		<u>119,071</u>	<u>113,643</u>
CREDITORS: Amounts falling due within one year			
Creditors	6	5,534	7,589
Deposits		-	-
Deferred Income		26,023	25,737
Accruals		22,559	15,479
		<u>54,116</u>	<u>48,805</u>
NET CURRENT ASSETS		<u>64,955</u>	<u>64,838</u>
NET ASSETS		64,955	64,838
REPRESENTED BY:			
Unrestricted Income Funds	7	<u>64,955</u>	<u>64,838</u>

The financial statements were approved by the board on 16/03/2026 and signed on its behalf by:

Signature 
 Full Name ALISON DOLLING
 Position TRUSTEE

NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended 31 August 2025

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 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.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

2. CHARITABLE EXPENDITURE

This totalled £305,581 (2024: £316,951) 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:

	2025	2024
	£	£
School Club Activities	216,098	228,107
Support Staff	27,902	27,256
	244,000	255,363

Staff costs comprises of:

	2025	2024
	£	£
Wages and Salaries	233,270	243,558
Social Security Costs	10,730	11,805
	244,000	255,363

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

	2025	2024
	Avg	Avg
School Club Activities	14	9
Support Staff	2	2
	16	11

Costs of providing clubs and play schemes include:

	2025	2024
	£	£
Training & Clothing	1,921	3,693
Play Supplies	2,056	2,731
Activities	1,306	2,598
Food	14,645	14,954
	19,928	23,976

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.

	2025 £	2024 £
Accountancy	3,960	3,960
Professional Fees	6,266	6,005
	<u>10,226</u>	<u>9,965</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

	2025 £	2024 £
Trade debtors	6,100	4,904
Prepayments	1,311	1,176
Other receivables	-	-
	<u>7,411</u>	<u>6,080</u>

6. CREDITORS: amounts falling due within one year

	2025 £	2024 £
Trade creditors	3,201	3,893
Other creditors	2,333	3,696
	<u>5,534</u>	<u>7,589</u>

FUND ACCOUNTING

Analysis of movements in unrestricted fund:

	As at 01 September 2024 £	Incoming Resources £	Outgoing Resources £	As at 31 August 2025 £
Unrestricted Funds	<u>64,838</u>	<u>305,698</u>	<u>(305,581)</u>	<u>64,955</u>

Analysis of movements in unrestricted funds – previous year:

	As at 01 September 2023 £	Incoming Resources £	Outgoing Resources £	As at 31 August 2024 £
Unrestricted Funds	<u>67,216</u>	<u>314,573</u>	<u>(316,951)</u>	<u>64,838</u>

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.

THE DELL OUT OF SCHOOL CLUB

England & Wales - Charity number 1038546

Accounts

Registered Charity No. 1038546

THE DELL OUT OF SCHOOL CLUB
ANNUAL REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2024

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CONTENTS

Trustees and Advisors.....3

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Balance Sheet.....14

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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

Helen Fellows (Co-Chair)
Matthew Hill (Co Chair)
Kieren Tucker
Claire Martin (Secretary)

Rehka Rancordias
Kirsty Wilkojc
Vicki Nutt

Re-appointed as Chair on 18th Jan 2024
Appointed as Chair on 18 Jan 2024
(Resigned from Committee 1/10/24)
Appointed Secretary 15/11/23
(Resigned from Committee 1/9/24)
Committee member
Committee member
Committee member

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, FCA
Moore NHC Audit Limited
East Wing
Goffs Oak House
Goffs Lane
Goffs Oak
Hertfordshire
EN7 5GE

The Dell Out of School Club

TRUSTEES REPORT

For the Year Ended 31 August 2024

The Trustees present their report together with the financial statements for the year ended 31 August 2024. 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.

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. Morgans last inspected August 2018 and Abel Smith in Jan 2020.

The Dell — Abel Smith School

The Breakfast Club Now merged for all year groups is based in the School Dining Room and this year provides 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 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. Occasionally the children may have an outside trip or nature trail into the town or to the churchyard next to the school.

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.

In 2023 the breakfast club was split as a total capacity had been exceeded and so now the Early Years children attend Breakfast club in the annexe building whilst those aged year 2 and above attend in the dining room in Queens building.

There is a free choice of indoor activities including art, games and reading. Children chat to their friends at the breakfast table or can play a selection of table top games. Breakfast of cereal and toast is served until 8.30am. The children are escorted to line up for class at around 8.45am.

The Mandeville Club - after school until 6pm daily and is based in the annexe. It provides care and activities for Nursery and Infant children up to 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. 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 scheme

Operates during the school half terms, Easter and the whole of the summer holidays and occasionally part of Christmas Holiday. We also offer subject to demand childcare on inset/occasional days The holiday club has 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 services we offer to our families. As well as to provide a good support and development structure for 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 is based on a ratio of 1:8 children, with some additional support form Assistant Playleaders to help the current staff. The Dell has been fortunate to employ full time qualified managers and deputies at both clubs which has helped with succession planning. In 2023 we have taken on an Apprentice who qualifies in early 2025 and we have been fortunate to recruit some additional qualified staff .

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

The Dell Out of School Club

TRUSTEES REPORT (Continued)

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.

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

The Dell continues to recover from the pandemic and numbers appear to be returning to pre-pandemic levels particularly at Morgans although Abel Smith reflected a downturn at Breakfast club due to parents working from home.

Our holiday club returned a good revenue particularly from children under 5 years. Other local out of school clubs focused on their term time offer so we became the only out of school club in the local area providing OFSTED holiday provision for under 5's. Whilst there was availability for Early Years children within some local private nurseries, our costs remained competitive and the fact we were able to offer sibling places helped.

We adapted staffing and activities to meet the demand of a younger age group and ensuring staff were able to meet the additional needs of these younger children.

The continued use of our online booking system coupled with the use of social media allowed easy access for parents to book and pay online via stripe and the ability to receive direct debit payments via Go Cardless helped streamline some of the payment processes.

Both host schools are supportive of the services we provide and have continued to help us in negotiating a fair rent for the sessions we run. A significant increase in rent during the holidays in Morgans has helped keep the competition on this site at bay and we have had facilities allowing us to offer care for both older and younger children.

Staff continue to receive training in Pediatric/ First Aid and online courses for Safeguarding Prevent, FGM and food hygiene.

Staff contracts were changed to reflect changes in the law around holiday pay and these are now in place and staff are feeling the benefits of receiving consistent salary payments throughout the year.

Staff salaries have been reviewed and in line with the Cost of Living we increased our salaries during 2023/4 to meet minimum wage requirements. And we have also given some staff salary increases for promising performance.

The Dell Out of School Club

TRUSTEES REPORT (Continued)

Staffing

Our Management team has continued to evolve with Karen consolidating in the role as Manager at Morgans and Sarah Matthews taking over as Deputy Manager to cover Maisie's maternity leave. Vicki Philpott who joined us in November 23 has been busy in promoting The Dell at Abel Smith with Gemma as her Deputy.

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. We continue to use Xero accounting to track and manage our accounting processes and having completed a full year will more easily be able to track our costs on a year-to-date basis.

The Dell Committee have been kept up to speed with the financial position and have been integral to the decision making during the year. As well as supporting with regular meetings.

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 Pandemic 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. The Committee agreed that £30,000 from our reserve accounts be ring fenced for this if needed

The unrestricted funds amounted to £64,838 (2023: £67,216) 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.

The Dell Out of School Club

TRUSTEES REPORT (Continued)

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

The financial crisis caused by the pandemic, war in Ukraine and recessionary trends are resulting in the rising cost of food and utilities will reflect in bookings. It is anticipated that a few parents will reduce their childcare and it is envisaged some parents may no longer be in a position to afford us - which may mean that parents choose to look after their children at home to reduce outgoings.

A greater proportion of parents are continuing to work from home and no longer needing out of school care which has been observed at Breakfast club at Abel Smith where numbers haven't returned to prior covid numbers.

The cost of meeting the increases in the living wage is affecting not just the lower salary levels but also the staff who previously had been paid above living wage also need increases to reflect the points of differentiation. The governments increase in 2024 from £10.42 to £11.44 (with a further rise to £12.21 from April 25) has and will continue to significantly affected our costs particularly as wages are one of the biggest costs to the Dell.

Pressure on wages remains a risk with The Dell having to benchmark against other local jobs which are offering higher salaries to staff. Staff undergoing pressure to meet the cost of utilities and other rising costs may look to earn more from other employment, where they can work longer hours and earn more money — this is particularly the case for our qualified staff.

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.

The rising costs of food and increases in rent from our host schools to cover their utilities is of consideration.

It should be noted as a potential risk that The Labour parties manifesto policy of providing free "breakfast clubs" for children is unknown. This may have a significant impact on the Dells finances if a Labour Government explore this and our host schools may offer "free" breakfast sessions. Which may affect our bottom line.

Despite increasing fees again this year by 5% +, current projections based on numbers of bookings and staffing show The Dell to be forecasting a loss of around £6K which is predominantly caused by the likely wage increases needed to cover future living wage costs.

The Dell Out of School Club

TRUSTEES REPORT (Continued)

Future Plans

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 in the form of a fun and safe place to be with some great activities.

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.

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 needs to try and provide 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 is essential to support the overall provision of childcare throughout the year. Therefore, these services need to be actively promoted and marketed.

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

Signed on behalf of the Trustees

Signature 

Full Name Helen Fellows

Position Co-Chair

Date 24/03/25

The Dell Out of School Club

STATEMENT OF TRUSTEE'S RESPONSIBILITIES

The trustees of The Dell Out of School Club are responsible for preparing the Trustee's Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepared financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that year.

In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concerns basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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 2024.

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 NHC Audit Limited
East Wing
Goffs Oak House
Goffs Lane
Goffs Oak
Hertfordshire
EN7 5GE

14/04/2025 .

The Dell Out of School Club

STATEMENT OF FINANCIAL ACTIVITIES
For the Year Ended 31 August 2024

	Notes	Unrestricted Funds 2024 £	Unrestricted Funds 2023 £
INCOME			
Income from Charitable Activities			
Breakfast Club – Morgans		54,948	50,914
Breakfast Club – Abel Smith		21,180	20,010
After School Clubs – Morgans		110,218	105,649
After School Club – Abel Smith		76,936	79,781
Holiday Play Schemes		48,841	56,290
Other Income		150	228
		<u>312,273</u>	<u>312,872</u>
Investment Income: Interest Received		<u>2,300</u>	<u>1,292</u>
Total Income		314,573	314,164
EXPENDITURE			
Expenditure on Charitable Activities			
	2		
Wages and Social Security		255,363	247,115
Cost of Providing Clubs and Play Schemes		23,976	27,205
Rent		17,063	19,475
Insurance		2,331	2,178
Telephone		1,247	1,283
Printing, Postage and Stationery		965	879
Subscriptions		640	846
Advertising		276	39
Sundry Expenses		2,255	2,750
IT Equipment		528	450
Bank Charges and Interest		2,342	2,276
		<u>306,986</u>	<u>304,496</u>
Expenditure on Governance Costs	3	9,965	7,434
Total Expenditure		316,951	311,930
Net Movement in Funds		(2,378)	2,234
RECONCILIATION OF FUNDS:			
Total Funds Brought Forward		<u>67,216</u>	<u>64,982</u>
Total Funds Carried Forward		<u>64,838</u>	<u>67,216</u>

The notes on pages 15 to 18 form an integral part of these financial statements.

The Dell Out of School Club

BALANCE SHEET
As at 31 August 2024

	Notes	Unrestricted Funds 2024 £	Unrestricted Funds 2023 £
CURRENT ASSETS			
Debtors	5	6,080	6,219
Short Term Investments		30,000	30,000
Cash at Bank		77,563	81,333
		<u>113,643</u>	<u>117,552</u>
CREDITORS: Amounts falling due within one year			
Creditors	6	7,589	4,976
Deferred Income		25,737	23,713
Accruals		15,479	21,647
		<u>48,805</u>	<u>50,336</u>
NET CURRENT ASSETS		<u>64,838</u>	<u>67,216</u>
NET ASSETS		64,838	67,216
REPRESENTED BY:			
Unrestricted Income Funds	7	<u>64,838</u>	<u>67,216</u>

The financial statements were approved by the board on 24/03 2025 and signed on its behalf by:

Trustee



Helen Fellows

The notes on pages 15 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 2024

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 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 £316,951 (2023: £311,930) 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:

	2024	2023
	£	£
School Club Activities	228,107	221,762
Support Staff	27,256	25,353
	<u>255,363</u>	<u>247,115</u>

Staff costs comprise of:

	20234	2023
	£	£
Wages and Salaries	243,558	234,490
Social Security Costs	11,805	12,625
	<u>255,363</u>	<u>247,115</u>

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

	2024	2023
	Avg	Avg
School Club Activities	9	9
Support Staff	2	3
	<u>11</u>	<u>12</u>

Costs of providing clubs and play schemes include:

	2024	2023
	£	£
Training & Clothing	3,693	3,746
Play Supplies	2,731	2,688
Repairs & Refurbishment	-	10
Activities	2,598	4,947
Food	14,954	15,814
	<u>23,976</u>	<u>27,205</u>

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.

	2024	2023
	£	£
Accountancy	3,960	3,960
Professional Fees	6,005	3,474
	<u>9,965</u>	<u>7,434</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

	2024	2023
	£	£
Trade debtors	4,904	5,125
Prepayments	1,176	1,094
	<u>6,080</u>	<u>6,219</u>

6. CREDITORS: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	3,893	1,671
Other creditors	3,396	3,305
	<u>7,589</u>	<u>4,976</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 2023 £	Incoming Resources £	Outgoing Resources £	As at 31 August 2024 £
Unrestricted Funds	<u>67,216</u>	<u>314,573</u>	<u>(316,951)</u>	<u>64,838</u>

Analysis of movements in unrestricted funds – previous year:

	As at 01 September 2022 £	Incoming Resources £	Outgoing Resources £	As at 31 August 2023 £
Unrestricted Funds	<u>64,982</u>	<u>314,164</u>	<u>(311,930)</u>	<u>67,216</u>

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.

THE DELL OUT OF SCHOOL CLUB

England & Wales - Charity number 1038546

Accounts

Registered Charity No. 1038546

THE DELL OUT OF SCHOOL CLUB
ANNUAL REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2023

The Dell Out of School Club

CONTENTS

Trustees and Advisors.....	3
Trustees Report.....	4
Independent Examiners Report.....	11
Statement of Financial Activities.....	12
Balance Sheet.....	13
Notes to the Financial Statements.....	14

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)
Kieren Tucker (Co-Chair)
Philip Powley (Secretary)
Claire Martin
Kirsty Wilkojc

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, FCA
Moore NHC Audit Limited
Nicholas House
River Front
Enfield
EN1 3FG

The Dell Out of School Club

TRUSTEES REPORT For the Year Ended 31 August 2023

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The Dell Out of School Club

TRUSTEES REPORT (Continued)

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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 Now merged for all year groups is based in the School Dining Room and this year provides 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 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. Occasionally the children may have an outside trip or nature trail into the town or to the churchyard next to the school.

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.

In 2023 the breakfast club was split as a total capacity had been exceeded and so now the Early Years children attend Breakfast club in the annexe building whilst those aged year 2 and above attend in the dining room in Queens building.

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 up to 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. 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 scheme

Operates during the school half terms, Easter and the whole of the summer holidays and occasionally part of Christmas Holiday. We also offer subject to demand childcare on inset/occasional days. 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 2022 - 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 has now been promoted to Club Deputy.

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.

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

Sept 2022 saw The Dell continue to recover from the pandemic and numbers returned to pre-pandemic bookings particularly at Morgans although Abel Smith reflected a downturn at Breakfast club due to parents working from home.

Our holiday club returned a good revenue particularly from children under 5 years. Other local out of school clubs focused on their term time offer so we became the only out of school club in the local area providing OFSTED holiday provision for under 5's. Whilst there was availability for Early Years children within some local private nurseries, our costs remained competitive and the fact we were able to offer sibling places helped.

We adapted staffing and activities to meet the demand of a younger age group and ensuring staff were able to meet the additional needs of these younger children.

The continued use of our online booking system coupled with the use of social media allowed easy access for parents to book and pay online via stripe and the ability to receive direct debit payments via Go Cardless helped streamline some of the payment processes.

Both host schools have been supportive of our recovery and have helped by keeping rent manageable whilst applying small increases. A significant increase in rent during the holidays in Morgans has helped keep the competition on this site at bay and we have had facilities allowing us to offer care for both older and younger children.

Staff continue to receive training in Paediatric/ First Aid and online courses for Safeguarding Prevent, FGM and food hygiene.

Staff contracts were changed to reflect changes in the law around holiday pay and these are now in place and staff are feeling the benefits of receiving consistent salary payments throughout the year.

Staff salaries have been reviewed and in line with the Cost of Living we increased our salaries during 2023 to meet minimum wage requirements. And we have also given some staff salary increases for promising performance.

The Dell Out of School Club

TRUSTEES REPORT (Continued)

Staffing

Staffing has stabilised with Karen Claydon taking over as Manager at Morgans from Shanelle in summer 22 and has consolidated in her role with Maisie as her Deputy.

Gemma was also promoted to Deputy at Abel Smith and has supported Carole Peacock who had been manager since 2017 in the role. Carole left in Nov 2023 with Vicky Philpot recently joining us as Manager from Morgans Playgroup.

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. We continue to use Xero accounting to track and manage our accounting processes and having completed a full year will more easily be able to track our costs on a year-to-date basis.

The Dell Committee have been kept up to speed with the financial position and have been integral to the decision making during the year. As well as supporting with regular meetings.

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. The Committee agreed that £30,000 from our reserve accounts be ring fenced for this if needed.

The unrestricted funds amounted to £67,216 (2022: £64,982) 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.

The Dell Out of School Club

TRUSTEES REPORT (Continued)

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

The financial crisis caused by the pandemic, war in Ukraine and recessionary trends are resulting in the rising cost of food and utilities will reflect in bookings. It is anticipated that a few parents will reduce their childcare and it is envisaged some parents may no longer be in a position to afford us - which may mean that parents choose to look after their children at home to reduce outgoings.

A greater proportion of parents are continuing to work from home and no longer needing out of school care which has been observed at Breakfast club at Abel Smith where numbers haven't returned to prior covid numbers.

The cost of meeting the increases in the living wage is affecting not just the lower salary levels but also the staff who previously had been paid above living wage also need increases to reflect the points of differentiation. The governments increase in 2024 from £10.42 to £11.44 is likely to affect our costs during the year.

Pressure on wages remains a risk with The Dell having to benchmark against other local jobs which are offering higher salaries to staff. Staff undergoing pressure to meet the cost of utilities and other rising costs may look to earn more from other employment, where they can work longer hours and earn more money – this is particularly the case for our qualified staff.

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.

Morgans have had a one-year intake of reception children which has affected The Dells Early Years numbers – this is due to a low local birth rate. This has affected our intake in 2022/3. Hopefully the school will return to a two-form intake next year with numbers set to increase.

The rising costs of food and likely increases in rent from our host schools to cover their utilities is of consideration.

It should be noted as a potential risk that The Labour party has a manifesto policy of providing free "breakfast clubs" for children. This may have a significant impact on the Dells finances if a Labour Government were elected and our host schools offer free breakfast sessions.

Despite increasing fees again by 3% +, current projections based on numbers of bookings and staffing show The Dell to be forecasting a loss of around £6K which is predominantly caused by the likely wage increases needed in April 2024.

The Dell Out of School Club

TRUSTEES REPORT (Continued)

Future Plans

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 in the form of a fun and safe place to be with some great activities.

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.

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 needs to try and provide 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 is essential to support the overall provision of childcare throughout the year. Therefore, these services need to be actively promoted and marketed.

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

Signed on behalf of the Trustees

Signature 

Full Name HELEN FELLOWS

Position Co. CHAIR

Date 23rd MAY 26

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 2023.

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 NHC Audit Limited
Nicholas House
River Front
Enfield
EN1 3FG

28/5/2024.

The Dell Out of School Club

**STATEMENT OF FINANCIAL ACTIVITIES
For the Year Ended 31 August 2023**

	Notes	Unrestricted Funds 2023 £	Unrestricted Funds 2022 £
INCOME			
Income from Charitable Activities			
Breakfast Club – Morgans		50,914	41,823
Breakfast Club – Abel Smith		20,010	24,869
After School Clubs – Morgans		105,649	93,570
After School Club – Abel Smith		79,781	74,331
Holiday Play Schemes		56,290	52,493
Happy Project (Hertfordshire County Council Project)		-	1,975
Other Income		228	659
		<u>312,872</u>	<u>289,720</u>
Government Grants		-	-
Investment Income: Interest Received		<u>1,292</u>	<u>107</u>
Total Income		314,164	289,827
EXPENDITURE			
Expenditure on Charitable Activities			
	2	247,115	216,783
Wages and Social Security		27,205	29,968
Cost of Providing Clubs and Play Schemes		19,475	15,875
Rent		2,178	2,036
Insurance		1,283	1,215
Telephone		879	1,161
Printing, Postage and Stationery		846	513
Subscriptions		39	246
Advertising		2,750	2,476
Sundry Expenses		450	225
IT Equipment		-	256
Bad Debt		2,276	2,071
Bank Charges and Interest		<u>304,496</u>	<u>272,825</u>
Expenditure on Governance Costs	3	7,434	17,021
Total Expenditure		311,930	289,846
Net Movement in Funds		2,234	(19)
RECONCILIATION OF FUNDS:			
Total Funds Brought Forward		<u>64,982</u>	<u>65,001</u>
Total Funds Carried Forward		<u>67,216</u>	<u>64,982</u>

The notes on pages 14 to 17 form an integral part of these financial statements

The Dell Out of School Club

BALANCE SHEET
As at 31 August 2023

CURRENT ASSETS			
Debtors	5	6,219	6,411
Short Term Investments		30,000	30,000
Cash at Bank		81,333	82,536
		<u>117,552</u>	<u>118,947</u>
 CREDITORS: Amounts falling due within one year			
Creditors	6	4,976	5,836
Deferred Income		23,713	23,812
Accruals		21,647	24,317
		<u>50,336</u>	<u>53,965</u>
NET CURRENT ASSETS		<u>67,216</u>	<u>64,982</u>
NET ASSETS		67,216	64,982
REPRESENTED BY:			
Unrestricted Income Funds	7	<u>67,216</u>	<u>64,982</u>

The financial statements were approved by the board on 14/8/2024 and signed on its behalf by:

Trustee 
HELEN FELLOWS

The notes on pages 14 to 17 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 2023

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 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:

The Dell Out of School Club

NOTES TO THE FINANCIAL STATEMENTS (Continued)

2. CHARITABLE EXPENDITURE

This totalled £313,930 (2022: £289,846) 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:

	2023 £	2022 £
School Club Activities	221,762	190,537
Support Staff	25,353	26,246
	<u>247,115</u>	<u>216,783</u>

Staff costs comprises of:

	2023 £	2022 £
Wages and Salaries	234,490	207,239
Social Security Costs	12,625	9,544
	<u>247,115</u>	<u>216,783</u>

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

	2023 Avg	2022 Avg
School Club Activities	9	9
Support Staff	3	3
	<u>12</u>	<u>12</u>

Costs of providing clubs and play schemes include:

	2023 £	2022 £
Training & Clothing	3,746	7,851
Play Supplies	2,688	5,365
Repairs & Refurbishment	10	105
Activities	4,947	2,861
Food	15,814	13,786
	<u>27,205</u>	<u>29,968</u>

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.

	2023	2022
	£	£
Accountancy	3,960	3,960
Professional Fees	3,474	13,061
	<u>7,434</u>	<u>17,021</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

	2023	2022
	£	£
Trade debtors	5,125	4,633
Prepayments	1,094	1,778
	<u>6,219</u>	<u>6,411</u>

6. CREDITORS: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	1,671	2,765
Other creditors	3,305	3,071
	<u>4,976</u>	<u>5,836</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 2022 £	Incoming Resources £	Outgoing Resources £	As at 31 August 2023 £
Unrestricted Funds	64,982	314,164	(311,930)	67,216

Analysis of movements in unrestricted funds – previous year:

	As at 01 September 2021 £	Incoming Resources £	Outgoing Resources £	As at 31 August 2022 £
Unrestricted Funds	65,001	289,827	(289,846)	64,982

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.

THE DELL OUT OF SCHOOL CLUB

England & Wales - Charity number 1038546

Accounts

Registered Charity No. 1038546

**THE DELL OUT OF SCHOOL CLUB
ANNUAL REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2022**

The Dell Out of School Club

CONTENTS

Trustees and Advisors.....3

Trustees Report.....4

Independent Examiners Report.....11

Statement of Financial Activities.....12

Balance Sheet.....13

Notes to the Financial Statements.....14

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)
Kieren Tucker (Co-Chair)
Philip Powley (Secretary)
Claire Summers
Claire Martin
Kirsty Wilkojc

(Resigned 18 March 2022)
(Appointed 9 June 2022)
(Appointed 28 April 2022)

Registered Address:

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

Registered Charly Number:
1038546

Business Address:

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

Independent Examiner:

Francis Corbishley, FCA
Moore NHC Audit Limited
Chartered Accountants
Nicholas House
River Front
Enfield
EN1 3FG

The Dell Out of School Club

TRUSTEES REPORT For the Year Ended 31 August 2022

The Trustees present their report together with the financial statements for the year ended 31 August 2022. The financial statements have been prepared in accordance with the accounting policies set out on Page 14 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.

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 up to 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 - 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 has now been promoted to Club Deputy.

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.

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

Sept 2021 saw The Dell reopening without the previous Covid limitations of bubble and reduced numbers and we were able to resume operations in our usual club format.

As parents started to return to offices (albeit on a part time basis), our numbers significantly picked up although the numbers didn't return to pre-covid levels. With tight limitations on staffing to ratio and fee increases helped us to break even.

Our holiday club returned a significant increase in revenue. Other local out of school clubs focused on their term time offer so we became the only out of school club in the local area providing OFSTED holiday provision for under 5's. Whilst there was availability for Early Years children within some local private nurseries, our costs remained competitive and the fact we were able to offer sibling places helped.

We adapted staffing and activities to meet the demand of a younger age group and ensuring staff were able to meet the additional needs of these younger children.

The continued use of our online booking system coupled with the use of social media allowed easy access for parents to book and pay online via stripe and the ability to receive direct debit payments via Go Cardless helped streamline some of the payment processes.

Both host schools have been supportive in the post covid recovery and with no significant increases in term time rent. We did agree a significant rent increase in rent for holiday club which enabled us to be able to retain the facilities at Morgans School in the form of the hall and dining areas.

In the post covid period we were able to return to a more consistent training schedule with most of our managers attending face to face Paediatric First Aid and other staff also attending a Basic first Aid course as well as other statutory online training.

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 during Easter 2022 which provided a small amount of additional revenue.

Staff salaries have been reviewed and in line with the Cost of Living we increased our salaries during 2022 to meet minimum wage requirements. We have also given some performance related bonus payments to our key managers, where we were not in a position to award pay increases.

The Dell Out of School Club

TRUSTEES REPORT (Continued)

Staffing

Staffing was reduced during the covid period and with reduced numbers recruitment had been static. During the year we focused on recruiting some students and part time playleaders to buffer our staffing numbers and allow us to flex up if we needed additional staff to cover holidays or absences. We have a small and dedicated team of core staff who have worked with us for several years providing experienced and consistent staffing. We lost a number of staff towards the end of the year, who decided to look for full time employment and training.

Our management team undertook a significant change during 2021/22 when we lost both a Manager (Shanelle who left in Summer 22 after 7 years) and a Deputy Manager (Ben who left in October 21).

We recruited a new Deputy Manager for Morgans (Malsie in the autumn of 21) and were able to promote one of current Deputy Managers, Karen to the role of Manager at Morgans to replace Shanelle. With a Senior Playleader (Gemma) being promoted to the role of Deputy at Abel Smith just before the summer 22.

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. We continue to use Xero accounting to track and manage our accounting processes and having completed a full year will more easily be able to track our costs on a year-to-date basis.

The Dell Committee have been kept up to speed with the financial position and have been integral to the decision making during the year. As well as supporting with regular meetings, the Committee were involved in supporting an Employment Relations concern. After risk assessing, the trustees felt that the business needed the input of some legal advice, which is detailed in the accounts.

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. The Committee agreed that £30,000 from our reserve accounts be ring fenced for this if needed.

The unrestricted funds amounted to £64,982 (2021: £65,001) 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.

The Dell Out of School Club

TRUSTEES REPORT (Continued)

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

The vaccine programme has continued to minimise the risks of covid and government strategy bringing a sense of normality to working life means that we are operating without any restrictions. We are mindful of any significant rate increases over the winter period and the impact this has on our attendance and staffing.

Additional risks in 22-23 continue from a fall in families attending due to parents working from home and no longer needing out of school care which has been observed at Breakfast club at Abel Smith where numbers haven't returned to prior covid numbers.

The financial crisis caused by the pandemic, war in Ukraine and recessionary trends are resulting in the rising cost of food and utilities will reflect in bookings. It is anticipated that a few parents will reduce their childcare and it is envisaged some parents may no longer be in a position to afford us - which may mean that parents choose to look after their children at home to reduce outgoings.

The rising costs of food and likely increases in rent from our host schools to cover their utilities is of consideration.

It should be noted as a potential risk that The Labour party has a manifesto policy of providing free "breakfast clubs" for children. This may have a significant impact on the Dell's finances if a Labour Government were elected and our host schools offer free breakfast sessions.

Pressure on wages remains a risk with The Dell having to benchmark against other local jobs which are offering higher salaries to staff. Staff undergoing pressure to meet the cost of utilities and other rising costs may look to earn more from other employment.

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 again by 5% +, current projections based on numbers of bookings and staffing show The Dell to be forecasting a loss of around £4K which is predominantly caused by the likely wage increases needed in April 2023.

The Dell Out of School Club

TRUSTEES REPORT (Continued)

Future Plans

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 in the form of a fun and safe place to be with some great activities.

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.

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.

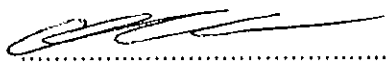
To keep abreast of the Living Wage, The Dell needs to try and provide enhanced pay rates for staff, while continuing to develop our staff through on the job training. As well as ensuring all relevant qualifications are kept up to date.

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

The additional income from ad hoc and holiday clubs is essential to support the overall provision of childcare throughout the year. Therefore, these services need to be actively promoted and marketed.

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

Signed on behalf of the Trustees

Signature 

Full Name KIERON TOCKITZ

Position CO-CHAIR

Date 15/6/23

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 2022.

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.

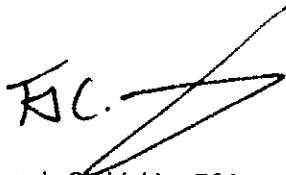
Independent examiner's statement

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
Moore NHC Audit Limited
Chartered Accountants
Nicholas House
River Front
Enfield
EN1 3FG

15/06/2023

The Dell Out of School Club

**STATEMENT OF FINANCIAL ACTIVITIES
For the Year Ended 31 August 2022**

	Notes	Unrestricted Funds 2022 £	Unrestricted Funds 2021 £
INCOME			
Income from Charitable Activities			
Sales		-	229
Breakfast Club – Morgans		41,823	26,225
Breakfast Club – Abel Smith		24,869	20,803
After School Clubs – Morgans		93,570	54,928
After School Club – Abel Smith		74,331	56,081
Holiday Play Schemes		52,493	25,936
HAppy Project (Hertfordshire County Council Project)		1,975	2,700
Other Income		659	484
		<u>289,720</u>	<u>187,386</u>
Government Grants		-	41,308
Investment Income: Interest Received		<u>107</u>	<u>10</u>
Total Income		289,827	228,704
EXPENDITURE			
Expenditure on Charitable Activities	2		
Wages and Social Security		216,783	202,755
Cost of Providing Clubs and Play Schemes		29,968	19,535
Rent		15,875	8,025
Insurance		2,036	1,862
Telephone		1,215	1,473
Printing, Postage and Stationery		1,161	573
Subscriptions		513	769
Advertising		246	436
Sundry Expenses		2,476	1,908
IT Equipment		225	-
Bad Debt		256	-
Bank Charges and Interest		2,071	1,448
		<u>272,825</u>	<u>238,784</u>
Expenditure on Governance Costs	3	17,021	10,868
Total Expenditure		289,846	249,652
Net Movement In Funds		(19)	(20,948)
RECONCILIATION OF FUNDS:			
Total Funds Brought Forward		<u>65,001</u>	<u>85,949</u>
Total Funds Carried Forward		<u>64,982</u>	<u>65,001</u>

The notes on pages 14 to 17 form an integral part of these financial statements


The Dell Out of School Club

BALANCE SHEET
As at 31 August 2022

	Notes	Unrestricted Funds 2022 £	Unrestricted Funds 2021 £
FIXED ASSETS			
Tangible Fixed Assets			
- Computer equipment	8	-	1,356
- Computer Depreciation		-	(1,356)
		-	-
CURRENT ASSETS			
Debtors	5	6,411	10,251
Short Term Investments		30,000	30,000
Cash at Bank		82,536	61,919
		118,947	102,170
CREDITORS: Amounts falling due within one year			
Creditors	6	5,836	2,837
Deposits		-	-
Deferred Income		23,812	23,651
Accruals		24,317	10,681
		53,965	37,169
NET CURRENT ASSETS		64,982	65,001
NET ASSETS		64,982	65,001
REPRESENTED BY:			
Unrestricted Income Funds	7	64,982	65,001

The financial statements were approved by the board on 15/6/2023 and signed on its behalf by:

Trustee


KIGREN TOCKIL.

The notes on pages 14 to 17 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 2022

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 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 £289,846 (2021: £249,652) 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:

	2022	2021
	£	£
School Club Activities	190,537	184,212
Support Staff	26,246	18,543
	<u>216,783</u>	<u>202,755</u>

Staff costs comprises of:

	2022	2021
	£	£
Wages and Salaries	207,239	194,328
Social Security Costs	9,544	8,427
	<u>216,783</u>	<u>202,755</u>

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

	2022	2021
	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:

	2022	2021
	£	£
Training & Clothing	7,851	3,150
Play Supplies	5,365	4,162
Repairs & Refurbishment	105	-
Activities	2,861	1,901
Food	13,786	10,322
	<u>29,968</u>	<u>19,535</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.

	2022	2021
	£	£
Accountancy	3,960	3,960
Professional Fees	13,061	6,908
	<u>17,021</u>	<u>10,868</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

	2022	2021
	£	£
Trade debtors	4,633	7,388
Prepayments	1,778	2,863
Other receivables	-	-
	<u>6,411</u>	<u>10,251</u>

6. CREDITORS: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	2,765	1,580
Other creditors	3,071	1,257
	<u>5,836</u>	<u>2,837</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 2021 £	Incoming Resources £	Outgoing Resources £	As at 31 August 2022 £
Unrestricted Funds	<u>65,001</u>	<u>289,827</u>	<u>(289,846)</u>	<u>64,982</u>

Analysis of movements in unrestricted funds – previous year:

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

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.

8. Disposal of Computer Equipment

The Computer detailed on Balance Sheet last year has now been disposed of.

THE DELL OUT OF SCHOOL CLUB

England & Wales - Charity number 1038546

Accounts

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

CONTENTS

Trustees and Advisors.....	3
Trustees Report.....	4
Independent Examiners Report.....	11
Statement of Financial Activities.....	12
Balance Sheet.....	14
Notes to the Financial Statements.....	15

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
Rapiere 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.

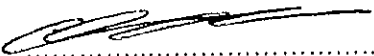
To keep abreast of the Living Wage, The Dell are providing enhanced pay rates for staff, while continuing to develop our staff through on the job training. As well as ensuring all relevant qualifications are kept up to date.

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.