

Chew Stoke Out of School Club CIO

**Annual Report and
accounts for year ended
31/03/2021**

Registered Charity: 1179361

Year ended 31/03/2021

Trustees

David Jones (Chair) - appointed 20 June 2018

Jonathan Seaman - appointed 20 June 2018

Charlotte Fay - appointed 20 June 2018

Management

Suzanne Lewis (Manager)

Carol Ogbourne (Deputy Manager)

Sophie Pritchard (Deputy Manager)

Administrative Information

Chew Stoke Out Of School Club is situated in the village of Chew Stoke in the Chew Valley. The correspondent address is CSOOSC, Chew Stoke Church School, School Lane, Chew Stoke, BS40 8UY.

During the year the club operated breakfast and after school clubs during term time, in addition to holiday clubs for children aged 4-12 years old.

Aims & Purposes

The objects of the CIO are the development and education of children and young people from Chew Stoke and the surrounding region, in particular by:

- 1) providing childcare to the children of members of the CIO;
- 2) promoting their care and safety;
- 3) promoting their education and promoting parental involvement;
- 4) promoting their health and wellbeing.

Structure, Governance & Management

The trustees are all volunteers and parents/guardians of children who attend or have previously attended the club. The trustees work closely with the management to ensure the club is a safe & enjoyable setting for local children to be provided with wraparound care during term time and during school holidays.

All trustees hold an enhanced DBS in compliance with Ofsted regulations. Trustees receive no financial benefits from the club, for example discounted childcare.

Financial Review

Receipts for the year ended 31st March 2021 were £60,138. COVID-19 dramatically decreased childcare booking revenue from £54,813 last year to £25,968 (-53%). Fortunately the club was eventually allowed to claim for HMRC Coronavirus Job Retention Scheme grants and also received COVID-19 support from Bath & North East Somerset council, totalling £34,166. Without this support, the club would have run out of reserves in August 2020 and been forced to close permanently.

Total payments were £55,177, including furlough payments to staff. Staff salaries remain the highest contributor to these costs, followed by rent and catering. The club benefited from a rental holiday from Chew Stoke Church School due to its limited capacity and enforced lockdown closures. Salary costs increased as a consequence of increases to the National Living Wage.

Cash funds at year end were £30,160, £4,962 higher than the last period end.

Liabilities at year end stood at £532, compared to £11,941 at the end of the last period. This reduction was primarily a consequence of the club running its own payroll, rather than owing B&NES council for the last quarterly invoice of the financial year a previous year end.

Covid Support

The trustees applied to HMRC's Coronavirus Job Retention Scheme (CJRS) when it opened in May 2020. The application was rejected because the club hadn't administered its own payroll in the qualifying tax year (2019/20). This decision was appealed on the basis that the club employees had been employed continuously and since well before the qualifying period, with a minimum service of over four years. This appeal was rejected on 2nd July but this decision was overturned following a further complaint. The club were able to make a backdated claim on 10th July for the period April - June 2020, then monthly afterwards.

The following table lists the CJRS claims during this financial period:

Period	Amount	Received
April - June 2020	£8,095.19	17/7/20
July 2020	£2,612.69	29/9/20
August 2020	£2,015.13	29/9/20
November 2020	£859.58	4/12/20

December 2020	£641.20	31/12/20
January 2021	£2404.44	3/2/21
February 2021	£2239.88	5/3/21
March 2021	£373.70	1/4/21

The trustees successfully applied to Bath & North East Somerset Council for COVID-19 support grants during the course of this financial year. These totalled £15,270 and were received in various tranches by the club between August 2020 and March 2021. The trustees would like to place on record their gratitude for the grants, which helped support the club while it was either closed due to lockdowns, or attendance was limited.

Type	Amount
Discretionary Business Grant	£5000
Discretionary Business Grant - Top Up Payment	£5000
Additional Restrictions Grant	£1000
“New round of business grants”	£2802
Discretionary Grant (16 February – 31 March 2021)	£1468

Reserves Policy

The trustees aim to maintain a minimum of 4 months of staff salaries in reserve, to act as a buffer in case of unforeseen circumstances. At current staffing levels, this target amounts to approximately £17,500.

Fundraising & Donations

The club aims to be self-sustaining, covering its costs via booking & membership fees. There were no additional fundraising activities during the year.

Report Authorisation

The trustees have approved the above report.

A handwritten signature in black ink, appearing to read 'D. Jones', with a long horizontal stroke extending to the right.

DAVID JONES, CHAIR OF TRUSTEES

Date: 16th October 2024

Appendix 1: Timeline of HMRC CJRS application

January 2020: Bath & NE Somerset Council (BANES) which administers the club's payroll (as a chargeable service) advise that it will no longer offer 'pool payroll' services from the end of the tax year.

February - March 2020: club registers with HMRC as employer to get PAYE reference & sets up its own payroll software.

20th March: Club closes to all but keyworkers' children due to COVID-19 lockdown.

28th March: Final 2019/20 'Month 12' payroll run by BANES. Club invoiced for January-March salaries, plus administration fees.

6th - 17th April: Easter holiday club opens for keyworkers' children.

17th April: Club closes completely as per government guidelines. Staff furloughed from their last working day.

20th April: BANES payroll manager confirms that as a public sector employer it cannot furlough any staff, even those previously on pool payroll.

28th April: 'Month 1' payroll run by club. Wages calculated based on pro-rata normal pay until last working day, then Coronavirus Job Retention Scheme calculator.

28th May: 'Month 2' payroll run by club. Wages based on CJRS calculator for the entire month, plus overtime pay for Easter holiday club.

9th June: HMRC activates the club's government gateway account for submitting payroll RTI each month. Month 1 & 2 RTI submitted. Coronavirus Job Retention Scheme (CJRS) online tool says the club can't claim for the grant as it hadn't run payroll itself before 19th March.

10th June: Enquiry made via phone with HMRC. All employee details & BANES' PAYE reference provided. Escalated to the 3rd tier technical team with expected turnaround time of 10 working days. Told to expect a phone call back anytime Mon-Sun 8am-8pm.

24th June: First follow up to HMRC after no response. Case is still in the queue. Call back at the end of the week if we've not heard back.

26th June: Second follow up call to HMRC. Advised that our case would likely be treated like a 'TUPE transfer', and could take 15 working days from 10th June. Adviser says the vast majority of claims like the club's are approved, but it just takes time for the data to be transferred from one PAYE account to another.

28th June: 'Month 3' payroll run by club. Wages based on CJRS calculator for the full month.

2nd July: After 16 working days HMRC wrote to the club advising that it cannot claim for the grant. No phone call. Letter received 4th July.

4th July: Wrote to Jacob Rees-Mogg MP requesting assistance.

8th July: Lodged complaint with HMRC.

10th July: Complaint upheld and the club was able to make first backdated CJRS claim for April, May & June 2020.

17th July: First claim received in club bank account.



CHARITY COMMISSION
FOR ENGLAND AND WALES

Chew Stoke Out of School Club CIO

1179361

Receipts and payments accounts

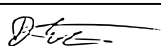
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For the year from	Period start date 01/04/2020	To	Period end date 31/03/2021
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Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
Childcare Vouchers	12,476	-	-	12,476	-
Private Bookings	13,492	-	-	13,492	-
Grant Income	34,166	-	-	34,166	-
Interest received	4	-	-	4	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Sub total (Gross income for AR)	60,138	-	-	60,138	-
A2 Asset and investment sales, (see table).					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	60,138	-	-	60,138	-
A3 Payments					
Catering	425	-	-	425	-
Rent	1,844	-	-	1,844	-
Payroll administration	130	-	-	130	-
Accountancy & Bookkeeping	585	-	-	585	-
Equipment	50	-	-	50	-
Staff Training	-	-	-	-	-
Membership and Subscriptions	-	-	-	-	-
Insurance	-	-	-	-	-
Sundry	149	-	-	149	-
Salaries, Pensions & NI	51,995	-	-	51,995	-
	-	-	-	-	-
Sub total	55,177	-	-	55,177	-
A4 Asset and investment purchases, (see table)					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total payments	55,177	-	-	55,177	-
Net of receipts/(payments)	4,962	-	-	4,962	-
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	25,198	-	-	25,198	-
Cash funds this year end	30,160	-	-	30,160	-

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

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds	Current Account	26,351	-	-
	Deposit Account	3,809	-	-
		-	-	-
	Total cash funds	30,160	-	-
	(agree balances with receipts and payments account(s))	OK	OK	OK
B2 Other monetary assets	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
B3 Investment assets	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
			-	-
			-	-
			-	-
			-	-
			-	-
B4 Assets retained for the charity's own use	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
B5 Liabilities	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
	Trade Creditors and Accruals	Unrestricted Funds	532	
			-	
			-	
			-	
			-	
Signed by one or two trustees on behalf of all the trustees	Signature	Print Name	Date of approval	
		David Jones	16/10/2024	



Section A

Independent Examiner's Report

**Report to the trustees/
members of**

Charity Name
CHEW STOKE OUT OF SCHOOL CLUB CIO

**On accounts for the year
ended**

31ST MARCH 2021

**Charity no
(if any)**

1179361

Set out on pages

1 TO 2

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/03/2021.

**Responsibilities and
basis of report**

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

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

**Independent
examiner's statement**

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

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

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

Signed:

Date:

01/11/2024

Name:

MARTIN RICHARDS

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

ICAEW

Address:

ONE2ONE ACCOUNTANTS LTD

SUITE 18 ACCESS HOUSE, WINTERSTOKE ROAD

BRISTOL BS3 2LG

Section B**Disclosure**

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

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