

# Bluegrass Playclub

Northern Ireland · Charity number 107976

## Details

Known as	The Family Learning Centre
Status	Received
Registered	2021-11-24
Register	<a href="#">View on the Charity Commission for Northern Ireland register</a>

## Contact

Address	Bluegrass Playclub 1A Westway Derry N.Ireland Bt48 9nt BT48 9NT
Phone	07719545390
Email	<a href="mailto:playclubbluegrass@yahoo.com">playclubbluegrass@yahoo.com</a>

## Activities

**Purposes:** Aims: The aims of the playgroup shall be to enhance the overall welfare of children by:  
-Promoting the education, welfare, health and full development of each child. - Guaranteeing the protection of each child from all kinds of harm in a loving environment.

**What the charity does:** The advancement of education

**How the charity works:** Playgroup/after schools

**Who the charity helps:** Children (5-13 year olds)

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£77,981	£85,678	£0	4

## Trustees

Name	Role	Appointed
Aishlinn Mc Daid		
Clare Thompson		
Mrs Deirdre Kelly		
Ms Anna Murray		
Ms Christina Gallagher		
Ms Kelly Coyle		
Ms Laura Mc Cafferty		
Ms Stacey Kavanagh		

**Bluegrass Playclub**

Northern Ireland - Charity number 107976

---

# Accounts

---

**Charity Number: NIC107976**

**Bluegrass Playclub**

**Accounts**

**for the year ended 30 June 2025**

# **Bluegrass Playclub**

## **Contents**

	<b>Page</b>
Legal and Administrative Information	<b>1</b>
Trustee's Report	<b>2 - 3</b>
Independent Examiners Report	<b>4</b>
Statement of Financial Activities	<b>5</b>
Balance sheet	<b>6</b>
Notes to the accounts	<b>7 - 10</b>

## **Bluegrass Playclub**

### **Legal and Administrative Information**

**Charity Name** Bluegrass Playclub

**Charity Number** NIC107976

**Operational Address** Rosemount Resource Centre  
1A Westway  
Derry  
BT48 9NT

**Trustees Bluegrass Playclub** Christina Gallagher-Chairperson  
Stacey Kavanagh  
Deirdre Kelly  
Kelly Coyle  
Anna Murray  
Laura Mc Cafferty  
Aishlinn Mc Daid  
Clare Thompson

**Accountants** McGroarty McCafferty & Company Ltd  
Accountants and Tax Consultants  
2 Carlisle Terrace  
Derry, BT48 6JX

**Bankers** Bank of Ireland  
27 Culmore Road  
Derry  
BT48 8JB

## **Bluegrass Playclub**

### **Trustee's Report**

The Trustees present their report and the financial statements for the year ended 30 June 2025.

#### **Principal activity and objectives**

The Bluegrass Playclub is an unincorporated entity governed by a written constitution.

Through the provision of safe and cost-effective child care the playclub aims to advance the overall welfare of the children in its care by promoting the education, welfare, health and full development of each child and guaranteeing the protection of each child from all kinds of harm.

#### **Trustees and their interests**

The members of the charity for the purposes of charity law and throughout this report are collectively referred to as the trustees.

The trustees serving during the year and since the year end were as follows:

Christina Gallagher	Anna Murray
Stacey Kavanagh	Laura McCafferty
Deirdre Kelly	Aishlinn Mc Daid
Kelly Coyle	Clare Thompson

The playclub is managed by a committee which meets at least three times a year and which is responsible for ensuring that the playclub complies with its aims and is properly managed.

The committee shall consist of the honorary officers, namely the chairperson, secretary and treasurer, together with not less than four and not more than nine other members.

#### **Public Benefit**

The charity's management committee have complied with their duty to have due regard to the NI Charity Commission's public benefit guidance when exercising any powers or duties to which the guidance is relevant.

During the year the playclub provided a happy, caring and safe environment for the children in its care and in providing that child care also helped to promote the development of positive self-esteem and self-confidence in the children who attend the playclub.

#### **Risk Management**

The trustees have assessed the major risks to which the association is exposed, in particular those related to the operations and finances of the association, and are satisfied that systems are in place to mitigate the exposure to the major risks.

#### **Financial review**

The financial performance is summarised in the enclosed accounts.

#### **Plans for Future Periods**

The charity plans to continue the activities as outlined above in the forthcoming years subject to satisfactory funding arrangements.

## **Bluegrass Playclub**

### **Trustee's Report Continued**

#### **Statement of trustees' responsibilities**

The trustees are responsible for preparing the annual report and the financial statements in accordance with the applicable law and United Kingdom Generally Accepted Accounting Practice.

The law applicable to charities in Northern Ireland requires the members to prepare financial statements that give a true and fair view of the state of affairs of the charity at the end of the financial year and of its surplus or deficit in the financial year. In doing so the members are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and 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 maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enables them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008. The members 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.

A resolution will be proposed at the Annual General Meeting that McGroarty McCafferty & Company Ltd be re-appointed as accountants for the charity for the ensuing year.

By Order of the Management Committee:

**Committee Member** \_\_\_\_\_

**Date: 6 November 2025**

## **Bluegrass Playclub**

### **Independent Examiner's report to the charity committee members of Bluegrass Playclub**

We report on the accounts of the charity for the year ended 30 June 2025, which are set out on pages 5 - 10.

#### **Respective responsibilities of charity committee members and examiner**

As the charity's members you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is our responsibility to:

- examine the accounts under Section 65 of the Charities Act;
- follow the procedures laid down in the general Directions given by the Commission under Section 65(9) (b) of the Charities Act;
- state whether particular matters have come to our attention.

#### **Basis of Independent examiner's report**

We have examined your charity accounts as required under Section 65 of the Charities Act and our examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under Section 65 (9)(b) of the Charities Act.

Our examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included considerations of any unusual items or disclosures in the accounts, and seeking explanation from you as charity members concerning any such matters.

Our role is to state whether any material matters have come to our attention giving us cause to believe:

1. That accounting records were not kept in accordance with Section 63 of the Charities Act.
2. That the accounts do not accord with those accounting records.
3. That the accounts do not comply with the accounting requirements of the Charities Act.
4. That there is further information needed for a proper understanding of the accounts to be reached.

#### **Independent Examiner's Statement**

We have completed our examination and have no concerns in respect of the matters 1 - 4 listed above and, in connection with the following Directions of the Charity Commission Northern Ireland; we have found no matters that require drawing to your attention.

**McGroarty McCafferty & Company Limited**  
**Accountants and Tax Consultants**  
**2 Carlisle Terrace**  
**Derry**  
**N Ireland**  
**BT48 6JX**

**Date: 6 November 2025**

## Bluegrass Playclub

### Statement of Financial Activities for the year ended 30 June 2025

	Unrestricted Funds £	Restricted Funds £	2025 £	2024 £
<b>Income and Expenditure</b>				
<b>Incoming Resources</b>				
Grants Received & Other Income	71,790	6,191	77,981	76,190
<b>Total Incoming Resources</b>	<b>4.</b> <u>71,790</u>	<u>6,191</u>	<u>77,981</u>	<u>76,190</u>
<b>Resources Expended</b>				
Management & Administration	79,487	6,191	85,678	78,235
<b>Total Resources Expended</b>	<b>5.</b> <u>79,487</u>	<u>6,191</u>	<u>85,678</u>	<u>78,235</u>
<b>Net Incoming / (Outgoing) Resources</b>	<b>11.</b> (7,697)	-	(7,697)	(2,045)
Balances brought forward 1 July 2024	<u>14,516</u>	<u>-</u>	<u>14,516</u>	<u>16,561</u>
Balances carried forward 30 June 2025	<u>6,819</u>	<u>-</u>	<u>6,819</u>	<u>14,516</u>

The above amounts relate to continuing operations of the organisation.

The organisation has no recognised gains and losses other than those included in the results above and therefore no separate statement of total recognised gains and losses has been presented. There is no difference between the net incoming resources for the year stated above and their historical cost equivalents.

## Bluegrass Playclub

### Balance sheet as at 30 June 2025

	Notes	2025		2024	
		£	£	£	£
<b>Current assets</b>					
Debtors	9	774		2,634	
Cash at bank and in hand		9,096		12,696	
		<u>9,870</u>		<u>15,330</u>	
<b>Current liabilities</b>					
Other creditors		1,345		238	
Accruals		1,706		576	
	10	<u>3,051</u>		<u>814</u>	
<b>Net current assets</b>			<u>6,819</u>		<u>14,516</u>
<b>Total assets less current liabilities</b>			<u>6,819</u>		<u>14,516</u>
<b>Represented by</b>					
Unrestricted			6,819		14,516
Restricted			-		-
			<u>6,819</u>		<u>14,516</u>

We approve these accounts and confirm that we have made available all relevant records and information for their preparation.

\_\_\_\_\_  
Committee Member

Date: 6th November 2025

\_\_\_\_\_  
Committee Member

Date: 6th November 2025



**Bluegrass Playclub**  
**Notes to the accounts**  
**for the year ended 30 June 2025**

**4. Income**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b><u>Restricted Income</u></b>		
Small grants	6,191	-
	6,191	-
<b><u>Unrestricted Income</u></b>		
Child care fees	71,790	76,190
	71,790	76,190
<b>Total Income</b>	77,981	76,190

**(i) Restricted Funds**

Funds received which are earmarked by the Funder for specific purposes. Such purposes are within the overall aims of the organisation.

**(ii) Unrestricted Funds**

Funds which are expendable at the discretion of the association in furtherance of the aims of the charity. In addition funds may be held in order to finance capital investment and working capital.

**5. Resources Expended**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2025</b>	<b>Total 2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Management &amp; Administration</b>				
Wages and salaries	65,988	-	65,988	62,541
Insurance	950	-	950	860
Postage, printing & stationery	14	-	14	111
Telephone and internet	287	-	287	469
Travel	1,170	-	1,170	-
Childcare costs	5,500	-	5,500	6,818
Accountancy fees	480	-	480	672
Repairs and maintenance	654	-	654	1,449
Bank fees and interest	155	-	155	219
Playgroup activities	3,461	6,191	9,652	4,225
Sundries	828	-	828	34
Depreciation	-	-	-	837
	79,487	6,191	85,678	78,235

**Bluegrass Playclub**  
**Notes to the accounts**  
**for the year ended 30 June 2025**

**6. Number of employees**

The average monthly numbers of employees during the year, calculated on the basis of full time equivalents, was as follows:

	<b>2025</b>	<b>2024</b>
	<b>Number</b>	<b>Number</b>
<b>Employees</b>	<u>4</u>	<u>4</u>

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Salaries and wages	<u>63,460</u>	<u>60,323</u>

**7. Taxation**

No charge to taxation is due as the association has charitable status.

**8. Tangible assets**

	<b>Equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
<b>Cost</b>		
At 1 July 2024	<u>10,840</u>	<u>10,840</u>
At 30 June 2025	<u>10,840</u>	<u>10,840</u>
<b>Depreciation</b>		
At 1 July 2024	<u>10,840</u>	<u>10,840</u>
At 30 June 2025	<u>10,840</u>	<u>10,840</u>
<b>Net book values</b>		
At 30 June 2025	<u>-</u>	<u>-</u>
At 30 June 2024	<u>-</u>	<u>-</u>

**9. Debtors**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Trade debtors	180	840
Sundry debtors & Grants due	<u>594</u>	<u>1,794</u>
	<u>774</u>	<u>2,634</u>

**Bluegrass Playclub**  
**Notes to the accounts**  
**for the year ended 30 June 2025**

<b>10. Current liabilities</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Taxes and social security costs	399	238
Other creditors	946	-
Accruals	1,706	576
	<u>3,051</u>	<u>814</u>
	<u>3,051</u>	<u>814</u>

<b>11. Movements in Funds</b>	<b>At</b>	<b>Incoming</b>	<b>Outgoing</b>	<b>At</b>
	<b>1 July</b>	<b>resources</b>	<b>resources</b>	<b>30 June</b>
	<b>2024</b>	<b>resources</b>	<b>resources</b>	<b>2025</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Restricted funds:</b>				
Total restricted funds	-	6,191	(6,191)	-
<b>Unrestricted funds:</b>				
Total unrestricted funds	14,516	71,790	(79,487)	6,819
	<u>14,516</u>	<u>77,981</u>	<u>85,678</u>	<u>6,819</u>
	<u>14,516</u>	<u>77,981</u>	<u>85,678</u>	<u>6,819</u>

**Purposes of Restricted Funds**

Restricted grants awarded to the charity is provided to cover the core objects as explained in the report to the management committee.

**Bluegrass Playclub**

Northern Ireland - Charity number 107976

---

# Accounts

---

**Charity Number: NIC107976**

**Bluegrass Playclub**

**Accounts**

**for the year ended 30 June 2024**

# **Bluegrass Playclub**

## **Contents**

	<b>Page</b>
Legal and Administrative Information	<b>1</b>
Trustee's Report	<b>2 - 3</b>
Independent Examiners Report	<b>4</b>
Statement of Financial Activities	<b>5</b>
Balance sheet	<b>6</b>
Notes to the accounts	<b>7 - 10</b>

## **Bluegrass Playclub**

### **Legal and Administrative Information**

<b>Charity Name</b>	Bluegrass Playclub
<b>Charity Number</b>	NIC107976
<b>Operational Address</b>	Rosemount Resource Centre 1A Westway Derry BT48 9NT
<b>Trustees Bluegrass Playclub</b>	Christina Gallagher-Chairperson Stacey Kavanagh Deirdre Kelly Kelly Coyle Anna Murray Laura Mc Cafferty Aishlinn Mc Daid Clare Thompson
<b>Accountants</b>	McGroarty McCafferty & Company Ltd Accountants and Tax Consultants 2 Carlisle Terrace Derry, BT48 6JX
<b>Bankers</b>	Bank of Ireland 27 Culmore Road Derry BT48 8JB

## **Bluegrass Playclub**

### **Trustee's Report**

The Trustees present their report and the financial statements for the year ended 30 June 2024.

#### **Principal activity and objectives**

The Bluegrass Playclub is an unincorporated entity governed by a written constitution.

Through the provision of safe and cost-effective child care the playclub aims to advance the overall welfare of the children in its care by promoting the education, welfare, health and full development of each child and guaranteeing the protection of each child from all kinds of harm.

#### **Trustees and their interests**

The members of the charity for the purposes of charity law and throughout this report are collectively referred to as the trustees.

The trustees serving during the year and since the year end were as follows:

Christina Gallagher	Anna Murray
Stacey Kavanagh	Laura McCafferty
Deirdre Kelly	Aishlinn Mc Daid
Kelly Coyle	Clare Thompson

The playclub is managed by a committee which meets at least three times a year and which is responsible for ensuring that the playclub complies with its aims and is properly managed.

The committee shall consist of the honorary officers, namely the chairperson, secretary and treasurer, together with not less than four and not more than nine other members.

#### **Public Benefit**

The charity's management committee have complied with their duty to have due regard to the NI Charity Commission's public benefit guidance when exercising any powers or duties to which the guidance is relevant.

During the year the playclub provided a happy, caring and safe environment for the children in its care and in providing that child care also helped to promote the development of positive self-esteem and self-confidence in the children who attend the playclub.

#### **Risk Management**

The trustees have assessed the major risks to which the association is exposed, in particular those related to the operations and finances of the association, and are satisfied that systems are in place to mitigate the exposure to the major risks.

#### **Financial review**

The financial performance is summarised in the enclosed accounts.

#### **Plans for Future Periods**

The charity plans to continue the activities as outlined above in the forthcoming years subject to satisfactory funding arrangements.

## **Bluegrass Playclub**

### **Trustee's Report Continued**

#### **Statement of trustees' responsibilities**

The trustees are responsible for preparing the annual report and the financial statements in accordance with the applicable law and United Kingdom Generally Accepted Accounting Practice.

The law applicable to charities in Northern Ireland requires the members to prepare financial statements that give a true and fair view of the state of affairs of the charity at the end of the financial year and of its surplus or deficit in the financial year. In doing so the members are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and 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 maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enables them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008. The members 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.

A resolution will be proposed at the Annual General Meeting that McGroarty McCafferty & Company Ltd be re-appointed as accountants for the charity for the ensuing year.

By Order of the Management Committee:

Committee Member



Date: 21 January 2025

## **Bluegrass Playclub**

### **Independent Examiner's report to the charity committee members of Bluegrass Playclub**

We report on the accounts of the charity for the year ended 30 June 2024, which are set out on pages 5 - 10.

#### **Respective responsibilities of charity committee members and examiner**

As the charity's members you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is our responsibility to:

- examine the accounts under Section 65 of the Charities Act;
- follow the procedures laid down in the general Directions given by the Commission under Section 65(9) (b) of the Charities Act;
- state whether particular matters have come to our attention.

#### **Basis of Independent examiner's report**

We have examined your charity accounts as required under Section 65 of the Charities Act and our examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under Section 65 (9)(b) of the Charities Act.

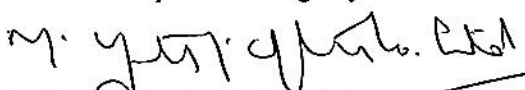
Our examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included considerations of any unusual items or disclosures in the accounts, and seeking explanation from you as charity members concerning any such matters.

Our role is to state whether any material matters have come to our attention giving us cause to believe:

1. That accounting records were not kept in accordance with Section 63 of the Charities Act.
2. That the accounts do not accord with those accounting records.
3. That the accounts do not comply with the accounting requirements of the Charities Act.
4. That there is further information needed for a proper understanding of the accounts to be reached.

#### **Independent Examiner's Statement**

We have completed our examination and have no concerns in respect of the matters 1 - 4 listed above and, in connection with the following Directions of the Charity Commission Northern Ireland; we have found no matters that require drawing to your attention.

  
**McGroarty McCafferty & Company Limited**  
**Accountants and Tax Consultants**  
**2 Carlisle Terrace**  
**Derry**  
**N Ireland**  
**BT48 6JX**

**Date: 21 January 2025**

## Bluegrass Playclub

### Statement of Financial Activities for the year ended 30 June 2024

Income and Expenditure		Unrestricted Funds £	Restricted Funds £	2024 £	2023 £
<b>Incoming Resources</b>					
Grants Received & Other Income		76,190	-	76,190	57,151
<b>Total Incoming Resources</b>	<b>4.</b>	<u>76,190</u>	<u>-</u>	<u>76,190</u>	<u>57,151</u>
<b>Resources Expended</b>					
Management & Administration		78,235	-	78,235	68,193
<b>Total Resources Expended</b>	<b>5.</b>	<u>78,235</u>	<u>-</u>	<u>78,235</u>	<u>68,193</u>
<b>Net Incoming / (Outgoing) Resources</b>	<b>11.</b>	(2,045)	-	(2,045)	(11,042)
Balances brought forward 1 July 2023		<u>16,561</u>	<u>-</u>	<u>16,561</u>	<u>27,603</u>
Balances carried forward 30 June 2024		<u>14,516</u>	<u>-</u>	<u>14,516</u>	<u>16,561</u>

The above amounts relate to continuing operations of the organisation.

The organisation has no recognised gains and losses other than those included in the results above and therefore no separate statement of total recognised gains and losses has been presented. There is no difference between the net incoming resources for the year stated above and their historical cost equivalents.

**Bluegrass Playclub**

**Balance sheet  
as at 30 June 2024**

	Notes	2024		2023	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	8		-		837
<b>Current assets</b>					
Debtors	9	2,634		1,000	
Cash at bank and in hand		12,696		16,683	
		<u>15,330</u>		<u>17,683</u>	
<b>Current liabilities</b>					
Other creditors		238		179	
Accruals		576		1,780	
	10	<u>814</u>		<u>1,959</u>	
<b>Net current assets</b>			<u>14,516</u>		<u>15,724</u>
<b>Total assets less current liabilities</b>			<u>14,516</u>		<u>16,561</u>
<b>Represented by</b>					
Unrestricted			14,516		16,561
Restricted			-		-
			<u>14,516</u>		<u>16,561</u>

We approve these accounts and confirm that we have made available all relevant records and information for their preparation.

  
Committee Member

  
Committee Member

Date: 21st January 2025

Date: 21st January 2025

**Bluegrass Playclub**  
**Notes to the accounts**  
**for the year ended 30 June 2024**

**1. Accounting policies**

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

**1.1. Accounting convention**

The accounts are prepared under the historical cost convention modified when necessary, and in compliance with the Charities SORP (FRS 102).

**1.2. Income**

Income is mainly derived from grants and donations.

**2. Income**

**(i) Grants**

Grants represents all amounts received and receivable during the year.

Capital grants are released to the Statement of Financial Activities in the year in which they are received in line with the Charities SORP (FRS 102).

Revenue grants are credited to the Statement of Financial Activities in the year they are received.

**(ii) Donations & administration income.**

This comprises amounts received during the year.

**3. Expenditure**

**(i) Direct Charitable Expenditure**

This represents all expenditure directly attributable to charitable causes.

**(ii) Management & Administration**

This includes all other expenditure not directly allocated above and a portion of the overhead costs attributable to management and administration.

**1.1. Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost or valuation less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings  
and equipment - 33.33% Straight line

**Bluegrass Playclub**  
**Notes to the accounts**  
**for the year ended 30 June 2024**

**4. Income**

The income of the association for the year just ended has been derived from grants from funders, donations and project income.

	2024	2023
	£	£
<b><u>Restricted Income</u></b>	-	-
<b><u>Unrestricted Income</u></b>		
Child care fees	76,190	57,151
	76,190	57,151
<b>Total Income</b>	76,190	57,151

**(i) Restricted Funds**

Funds received which are earmarked by the Funder for specific purposes. Such purposes are within the overall aims of the organisation.

**(ii) Unrestricted Funds**

Funds which are expendable at the discretion of the association in furtherance of the aims of the charity. In addition funds may be held in order to finance capital investment and working capital.

**5. Resources Expended**

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£
<b>Management &amp; Administration</b>				
Wages and salaries	62,541	-	62,541	57,279
Insurance	860	-	860	800
Postage, printing & stationery	111	-	111	196
Telephone & Internet	469	-	469	579
Childcare Costs	6,818	-	6,818	5,020
Accountancy Fees	672	-	672	500
Repairs & Maintenance	1,449	-	1,449	113
Bank Fees & Interest	219	-	219	330
Playgroup activities	4,225	-	4,225	1,279
Sundries	34	-	34	1,260
Depreciation	837	-	837	837
	78,235	-	78,235	68,193

**Bluegrass Playclub**  
**Notes to the accounts**  
**for the year ended 30 June 2024**

**6. Number of employees**

The average monthly numbers of employees during the year, calculated on the basis of full time equivalents, was as follows:

	<b>2024</b>	<b>2023</b>
	<b>Number</b>	<b>Number</b>
<b>Employees</b>	4	4
	<u>          </u>	<u>          </u>

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Salaries and wages	60,323	55,310
	<u>          </u>	<u>          </u>

**7. Taxation**

No charge to taxation is due as the association has charitable status.

**8. Tangible assets**

	<b>Equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
<b>Cost</b>		
At 1 July 2023	10,840	10,840
At 30 June 2024	<u>10,840</u>	<u>10,840</u>
<b>Depreciation</b>		
At 1 July 2023	10,003	10,003
Charge for the year	837	837
At 30 June 2024	<u>10,840</u>	<u>10,840</u>
<b>Net book values</b>		
At 30 June 2023	<u>837</u>	<u>837</u>

**9. Debtors**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Trade debtors	840	1,000
Sundry debtors & Grants due	1,794	-
	<u>2,634</u>	<u>1,000</u>

**Bluegrass Playclub**  
**Notes to the accounts**  
**for the year ended 30 June 2024**

<b>10. Current liabilities</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Taxes and social security costs	238	179
Accruals	576	1,780
	<u>814</u>	<u>1,959</u>

<b>11. Movements in Funds</b>	<b>At</b>	<b>Incoming</b>	<b>Outgoing</b>	<b>At</b>
	<b>1 July</b>	<b>resources</b>	<b>resources</b>	<b>30 June</b>
	<b>2023</b>	<b>resources</b>	<b>resources</b>	<b>2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Restricted funds:</b>				
Total restricted funds	-	-	-	-
<b>Unrestricted funds:</b>				
Total unrestricted funds	16,561	76,190	(78,235)	14,516
	<u>16,561</u>	<u>76,190</u>	<u>78,235</u>	<u>14,516</u>

**Purposes of Restricted Funds**

Restricted grants awarded to the charity is provided to cover the core objects as explained in the report to the management committee.

**Bluegrass Playclub**

Northern Ireland - Charity number 107976

---

# Annual report

---

## **Bluegrass Playclub**

### **Trustee's Report**

The Trustees present their report and the financial statements for the year ended 30 June 2024.

#### **Principal activity and objectives**

The Bluegrass Playclub is an unincorporated entity governed by a written constitution.

Through the provision of safe and cost-effective child care the playclub aims to advance the overall welfare of the children in its care by promoting the education, welfare, health and full development of each child and guaranteeing the protection of each child from all kinds of harm.

#### **Trustees and their interests**

The members of the charity for the purposes of charity law and throughout this report are collectively referred to as the trustees.

The trustees serving during the year and since the year end were as follows:

Christina Gallagher  
Stacey Kavanagh  
Deirdre Kelly  
Kelly Coyle

Anna Murray  
Laura McCafferty  
Aishlinn Mc Daid  
Clare Thompson

The playclub is managed by a committee which meets at least three times a year and which is responsible for ensuring that the playclub complies with its aims and is properly managed.

The committee shall consist of the honorary officers, namely the chairperson, secretary and treasurer, together with not less than four and not more than nine other members.

#### **Public Benefit**

The charity's management committee have complied with their duty to have due regard to the NI Charity Commission's public benefit guidance when exercising any powers or duties to which the guidance is relevant.

During the year the playclub provided a happy, caring and safe environment for the children in its care and in providing that child care also helped to promote the development of positive self-esteem and self-confidence in the children who attend the playclub.

#### **Risk Management**

The trustees have assessed the major risks to which the association is exposed, in particular those related to the operations and finances of the association, and are satisfied that systems are in place to mitigate the exposure to the major risks.

#### **Financial review**

The financial performance is summarised in the enclosed accounts.

#### **Plans for Future Periods**

The charity plans to continue the activities as outlined above in the forthcoming years subject to satisfactory funding arrangements.

## Bluegrass Playclub

### Trustee's Report Continued

#### Statement of trustees' responsibilities

The trustees are responsible for preparing the annual report and the financial statements in accordance with the applicable law and United Kingdom Generally Accepted Accounting Practice.

The law applicable to charities in Northern Ireland requires the members to prepare financial statements that give a true and fair view of the state of affairs of the charity at the end of the financial year and of its surplus or deficit in the financial year. In doing so the members are required to:

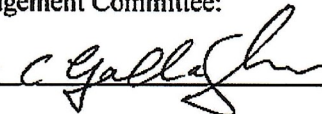
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enables them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008. The members 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.

A resolution will be proposed at the Annual General Meeting that McGroarty McCafferty & Company Ltd be re-appointed as accountants for the charity for the ensuing year.

By Order of the Management Committee:

Committee Member



Date: 21 January 2025

**Bluegrass Playclub**

Northern Ireland - Charity number 107976

---

# Annual return

---

**Bluegrass Playclub**

**Independent Examiner's report to the charity committee members of  
Bluegrass Playclub**

We report on the accounts of the charity for the year ended 30 June 2024, which are set out on pages 5 - 10.

**Respective responsibilities of charity committee members and examiner**

As the charity's members you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is our responsibility to:

- examine the accounts under Section 65 of the Charities Act;
- follow the procedures laid down in the general Directions given by the Commission under Section 65(9) (b) of the Charities Act;
- state whether particular matters have come to our attention.

**Basis of Independent examiner's report**

We have examined your charity accounts as required under Section 65 of the Charities Act and our examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under Section 65 (9)(b) of the Charities Act.

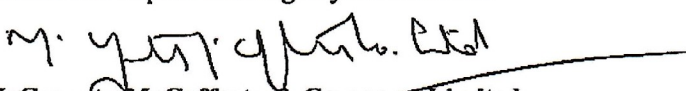
Our examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included considerations of any unusual items or disclosures in the accounts, and seeking explanation from you as charity members concerning any such matters.

Our role is to state whether any material matters have come to our attention giving us cause to believe:

1. That accounting records were not kept in accordance with Section 63 of the Charities Act.
2. That the accounts do not accord with those accounting records.
3. That the accounts do not comply with the accounting requirements of the Charities Act.
4. That there is further information needed for a proper understanding of the accounts to be reached.

**Independent Examiner's Statement**

We have completed our examination and have no concerns in respect of the matters 1 - 4 listed above and, in connection with the following Directions of the Charity Commission Northern Ireland; we have found no matters that require drawing to your attention.

  
**McGroarty McCafferty & Company Limited**  
**Accountants and Tax Consultants**  
**2 Carlisle Terrace**  
**Derry**  
**N Ireland**  
**BT48 6JX**

**Date: 21 January 2025**

**Bluegrass Playclub**

Northern Ireland - Charity number 107976

---

# Accounts

---

**Charity Number: XR20748**  
**Charity Number: NIC107976**

**Bluegrass Playclub**  
**Accounts**  
**for the year ended 30 June 2022**

# **Bluegrass Playclub**

## **Contents**

	<b>Page</b>
Legal and Administrative Information	<b>1</b>
Committee Report	<b>2 - 3</b>
Independent Examiners Report	<b>4</b>
Statement of Financial Activities	<b>5</b>
Balance sheet	<b>6</b>
Notes to the accounts	<b>7 - 10</b>

## **Bluegrass Playclub**

### **Legal and Administrative Information**

<b>Charity Name</b>	Bluegrass Playclub
<b>Charity Number</b>	XR20748 NIC107976
<b>Operational Address</b>	Rosemount Resource Centre 1A Westway Derry BT48 9NT
<b>Trustees Bluegrass Playclub</b>	Christina Gallagher-Chairperson Sandra Sweeney-Secretary Deborah Wilson-Treasurer Orlaith Ward Michelle Brennan Keith Swerdlick Pauline Herron Stacey Kavanagh
<b>Accountants</b>	McGroarty McCafferty & Company Ltd Accountants and Tax Consultants 2 Carlisle Terrace Derry, BT48 6JX
<b>Bankers</b>	Bank of Ireland 27 Culmore Road Derry BT48 8JB

## **Bluegrass Playclub**

### **Report of The Management Committee**

The Management Committee present their report and the financial statements for the year ended 30 June 2022.

#### **Principal activity and objectives**

The Bluegrass Playclub is an unincorporated entity governed by a written constitution.

Through the provision of safe and cost-effective child care the playclub aims to advance the overall welfare of the children in its care by promoting the education, welfare, health and full development of each child and guaranteeing the protection of each child from all kinds of harm.

#### **Management Committee**

The members of the charity for the purposes of charity law and throughout this report are collectively referred to as the trustees.

The members serving during the year and since the year end were as follows:

Christina Gallagher	Orlaith Ward
Sandra Sweeney	Michelle Brennan
Deborah Wilson	Keith Swerdlick
Pauline Herron	Stacey Kavanagh

The playclub is managed by a committee which meets at least three times a year and which is responsible for ensuring that the playclub complies with its aims and is properly managed.

The committee shall consist of the honorary officers, namely the chairperson, secretary and treasurer, together with not less than four and not more than nine other members.

#### **Public Benefit**

The charity's management committee have complied with their duty to have due regard to the NI Charity Commission's public benefit guidance when exercising any powers or duties to which the guidance is relevant.

During the year the playclub provided a happy, caring and safe environment for the children in its care and in providing that child care also helped to promote the development of positive self-esteem and self-confidence in the children who attend the playclub.

#### **Risk Management**

The members have assessed the major risks to which the association is exposed, in particular those related to the operations and finances of the association, and are satisfied that systems are in place to mitigate the exposure to the major risks.

#### **Financial review**

The financial performance is summarised in the enclosed accounts.

#### **Plans for Future Periods**

The charity plans to continue the activities as outlined above in the forthcoming years subject to satisfactory funding arrangements.

## Bluegrass Playclub

### Report of The Management Committee Continued

#### Members Responsibilities In Relation To The Financial Statements

The members are responsible for preparing the annual report and the financial statements in accordance with the applicable law and United Kingdom Generally Accepted Accounting Practice.

The law applicable to charities in Northern Ireland requires the members to prepare financial statements that give a true and fair view of the state of affairs of the charity at the end of the financial year and of its surplus or deficit in the financial year. In doing so the members are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and 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 members are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enables them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008. The members 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.

#### Independent Examiner

A resolution will be proposed at the Annual General Meeting that McGroarty McCafferty & Company Ltd be re-appointed as accountants for the charity for the ensuing year.

By Order of the Management Committee:

Committee Member C. Gallagher

Date: 25/7/23

## **Bluegrass Playclub**

### **Independent Examiner's report to the charity committee members of Bluegrass Playclub**

We report on the accounts of the charity for the year ended 30 June 2022, which are set out on pages 5 - 10.

#### **Respective responsibilities of charity committee members and examiner**

As the charity's members you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is our responsibility to:

- examine the accounts under Section 65 of the Charities Act;
- follow the procedures laid down in the general Directions given by the Commission under Section 65(9) (b) of the Charities Act;
- state whether particular matters have come to our attention.

#### **Basis of Independent examiner's report**

We have examined your charity accounts as required under Section 65 of the Charities Act and our examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under Section 65 (9)(b) of the Charities Act.

Our examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included considerations of any unusual items or disclosures in the accounts, and seeking explanation from you as charity members concerning any such matters.

Our role is to state whether any material matters have come to our attention giving us cause to believe:

1. That accounting records were not kept in accordance with Section 63 of the Charities Act.
2. That the accounts do not accord with those accounting records.
3. That the accounts do not comply with the accounting requirements of the Charities Act.
4. That there is further information needed for a proper understanding of the accounts to be reached.

#### **Independent Examiner's Statement**

We have completed our examination and have no concerns in respect of the matters 1 - 4 listed above and, in connection with the following Directions of the Charity Commission Northern Ireland; we have found no matters that require drawing to your attention.

*McGroarty, McCafferty & Company Limited*

**McGroarty McCafferty & Company Limited**  
**Accountants and Tax Consultants**  
**2 Carlisle Terrace**  
**Derry**  
**N Ireland**  
**BT48 6JX**

Date: 25/7/23

## Bluegrass Playclub

### Statement of Financial Activities for the year ended 30 June 2022

<b>Income and Expenditure</b>		<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>2022 £</b>	<b>2021 £</b>
<b>Incoming Resources</b>					
Grants Received & Other Income		69,636	1,416	71,052	69,606
<b>Total Incoming Resources</b>	<b>4.</b>	<u>69,636</u>	<u>1,416</u>	<u>71,052</u>	<u>69,606</u>
<b>Resources Expended</b>					
Management & Administration		67,809	1,416	69,225	62,304
<b>Total Resources Expended</b>	<b>5.</b>	<u>67,809</u>	<u>1,416</u>	<u>69,225</u>	<u>62,304</u>
<b>Net Incoming / (Outgoing) Resources</b>	<b>9.</b>	1,827	-	1,827	7,302
Balances brought forward 1 July 2021		<u>25,776</u>	-	<u>25,776</u>	<u>18,474</u>
Balances carried forward 30 June 2022		<u>27,603</u>	-	<u>27,603</u>	<u>25,776</u>

The above amounts relate to continuing operations of the group.

The organisation has no recognised gains and losses other than those included in the results above and therefore no separate statement of total recognised gains and losses has been presented. There is no difference between the net incoming resources for the year stated above and their historical cost equivalents.

**Bluegrass Playclub**

**Balance sheet  
as at 30 June 2022**

		2022		2021	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	6		1,674		501
<b>Current assets</b>					
Debtors	7	800		1,050	
Cash at bank and in hand		27,134		26,507	
		<u>27,934</u>		<u>27,557</u>	
<b>Current liabilities</b>					
Other creditors		225		412	
Accruals		1,780		1,870	
	8	<u>2,005</u>		<u>2,282</u>	
<b>Net current assets</b>			<u>25,929</u>		<u>25,275</u>
<b>Total assets less current liabilities</b>			<u>27,603</u>		<u>25,776</u>
<b>Represented by</b>					
Unrestricted			27,603		25,776
Restricted			<u>          </u>		<u>          </u>

We approve these accounts and confirm that we have made available all relevant records and information for their preparation.

*Sandra Sweeney*  
Committee Member

Date: 25/07/23

*C. Galligan*  
Committee Member

Date: 25/7/23

**Bluegrass Playclub**  
**Notes to the accounts**  
**for the year ended 30 June 2022**

**1. Accounting policies**

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

**1.1. Accounting convention**

The accounts are prepared under the historical cost convention modified when necessary, and in compliance with the Charities SORP (FRS 102).

**1.2. Income**

Income is mainly derived from grants and donations.

**2. Income**

**(i) Grants**

Grants represents all amounts received and receivable during the year.

Capital grants are released to the Statement of Financial Activities in the year in which they are received in line with the Charities SORP (FRS 102).

Revenue grants are credited to the Statement of Financial Activities in the year they are received.

**(ii) Donations & administration income.**

This comprises amounts received during the year.

**3. Expenditure**

**(i) Direct Charitable Expenditure**

This represents all expenditure directly attributable to charitable causes.

**(ii) Management & Administration**

This includes all other expenditure not directly allocated above and a portion of the overhead costs attributable to management and administration.

**1.1. Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost or valuation less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings  
and equipment - 33.33% Straight line

**Bluegrass Playclub**  
**Notes to the accounts**  
**for the year ended 30 June 2022**

<b>4. Income</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b><u>Restricted Income</u></b>		
HSCB	1,416	400
Government grants	-	4,021
	<hr/>	<hr/>
	1,416	4,421
<b><u>Unrestricted Income</u></b>		
Child care fees	65,178	54,896
Early Years Covid Grants	4,458	10,289
	<hr/>	<hr/>
	69,636	65,185
<b>Total Income</b>	<hr/> <hr/>	<hr/> <hr/>
	71,052	69,606

**(i) Restricted Funds**

Funds received which are earmarked by the Funder for specific purposes. Such purposes are within the overall aims of the organisation.

**(ii) Unrestricted Funds**

Funds which are expendable at the discretion of the association in furtherance of the aims of the charity. In addition funds may be held in order to finance capital investment and working capital.

**Bluegrass Playclub**  
**Notes to the accounts**  
**for the year ended 30 June 2022**

**5. Resources Expended**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2022 £</b>	<b>Total 2021 £</b>
<b>Management &amp; Administration</b>				
Wages and salaries	50,467	-	50,467	40,723
Rent costs	-	-	-	2,500
Insurance	1,820	-	1,820	1,401
Postage, printing & stationery	161	-	161	-
Telephone & Internet	408	-	408	151
Heat & Light	-	-	-	-
Childcare Costs	5,675	-	5,675	11,984
Accountancy Fees	800	-	800	800
Repairs & Maintenance	32	-	32	1,926
Bank Fees & Interest	328	-	328	250
Playgroup activities	6,695	1,416	8,111	1,825
Sundries	85	-	85	251
Depreciation	1,338	-	1,338	493
	<u>67,809</u>	<u>1,416</u>	<u>69,225</u>	<u>62,304</u>

**6. Tangible assets**

	<b>Equipment £</b>	<b>Total £</b>
<b>Cost</b>		
At 1 July 2021	8,329	8,329
Additions	2,511	2,511
At 30 June 2022	<u>10,840</u>	<u>10,840</u>
<b>Depreciation</b>		
At 1 July 2021	7,828	7,828
Charge for the year	1,338	1,338
At 30 June 2022	<u>9,166</u>	<u>9,166</u>
<b>Net book values</b>		
At 30 June 2022	<u>1,674</u>	<u>1,674</u>
At 30 June 2021	<u>501</u>	<u>501</u>

**Bluegrass Playclub**  
**Notes to the accounts**  
**for the year ended 30 June 2022**

<b>7.</b>	<b>Debtors</b>	<b>2022</b>	<b>2021</b>
		£	£
	Trade debtors	800	-
	Prepayments and accrued income	-	1,050
		<u>800</u>	<u>1,050</u>
		<u><u>800</u></u>	<u><u>1,050</u></u>
<b>8.</b>	<b>Current liabilities</b>	<b>2022</b>	<b>2021</b>
		£	£
	Taxes and social security costs	225	412
	Accruals	1,780	1,870
		<u>2,005</u>	<u>2,282</u>
		<u><u>2,005</u></u>	<u><u>2,282</u></u>
<b>9.</b>	<b>Movements in Funds</b>	<b>At</b>	<b>At</b>
		<b>1 July</b>	<b>30 June</b>
		<b>2021</b>	<b>2022</b>
		£	£
	<b>Restricted funds:</b>		
	Total restricted funds	1,416	1,416
	<b>Unrestricted funds:</b>		
	Total unrestricted funds	<u>25,776</u>	<u>27,603</u>
		<u>25,776</u>	<u>27,603</u>
		<u><u>25,776</u></u>	<u><u>27,603</u></u>
		<u><u>69,636</u></u>	<u><u>67,809</u></u>
		<u><u>71,052</u></u>	<u><u>(69,225)</u></u>

**Purposes of Restricted Funds**

Restricted grants awarded to the charity is provided to cover the core objects as explained in the report to the management committee.

**Bluegrass Playclub**

Northern Ireland - Charity number 107976

---

# Annual report

---

The direct Benefits which flow from the purpose include improved education, welfare and health outcomes including reduced levels of stress and anxiety for children in the Derry area. Additional benefits include: The development of individual children's capabilities, competences, skills and understanding. • Community education in an after school setting • To provide out of school education group in the form of an afterschool play club • To provide learning through an afterschool play club • To support educational establishments • To support the social and physical welfare and education of young people. The direct Benefits also include improved welfare and protective outcomes including reduced levels of harm for children in the derry area These benefits will be evidenced through feedback from parents and regular independent evaluation of our services via a service evaluation form and annual report. Additionally, these benefits will be evidenced by the early year's healthcare professionals in the area health trust. The purposes of our charity will not lead to any harm. The charity's benefits are provided to the children and young people aged 4-12 years in the Derry area and to their families and carers. The only private benefit flowing from our charities purposes are to those who are employed to manage and run the charity. This is incidental and necessary for the provision of benefit to the intended beneficiaries

For the furtherance of those aims, the Playgroup may: - Provide accommodation, equipment and staff. - Raise money to pay for the Playclub's activities. - Make such payments as shall be necessary. - Fix and collect the fees payable in respect of children attending group run by the Playgroup. - Control the admission of children to the club run by the Playclub and if appropriate require guardians to withdraw them. - Take other such action as may benefit the Playclub

**Bluegrass Playclub**

Northern Ireland - Charity number 107976

---

# Annual return

---

## **Bluegrass Playclub**

### **Independent Examiner's report to the charity committee members of Bluegrass Playclub**

We report on the accounts of the charity for the year ended 30 June 2022, which are set out on pages 5 - 10.

#### **Respective responsibilities of charity committee members and examiner**

As the charity's members you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is our responsibility to:

- examine the accounts under Section 65 of the Charities Act;
- follow the procedures laid down in the general Directions given by the Commission under Section 65(9) (b) of the Charities Act;
- state whether particular matters have come to our attention.

#### **Basis of Independent examiner's report**

We have examined your charity accounts as required under Section 65 of the Charities Act and our examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under Section 65 (9)(b) of the Charities Act.

Our examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included considerations of any unusual items or disclosures in the accounts, and seeking explanation from you as charity members concerning any such matters.

Our role is to state whether any material matters have come to our attention giving us cause to believe:

1. That accounting records were not kept in accordance with Section 63 of the Charities Act.
2. That the accounts do not accord with those accounting records.
3. That the accounts do not comply with the accounting requirements of the Charities Act.
4. That there is further information needed for a proper understanding of the accounts to be reached.

#### **Independent Examiner's Statement**

We have completed our examination and have no concerns in respect of the matters 1 - 4 listed above and, in connection with the following Directions of the Charity Commission Northern Ireland; we have found no matters that require drawing to your attention.

*McGroarty, McCafferty & Company Limited*

**McGroarty McCafferty & Company Limited**  
**Accountants and Tax Consultants**  
**2 Carlisle Terrace**  
**Derry**  
**N Ireland**  
**BT48 6JX**

Date: 29/7/22