

Charity Number: XR20748
Charity Number: NIC107976

Bluegrass Playclub
Accounts
for the year ended 30 June 2022

Bluegrass Playclub

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Bluegrass Playclub

Legal and Administrative Information

Charity Name	Bluegrass Playclub
Charity Number	XR20748 NIC107976
Operational Address	Rosemount Resource Centre 1A Westway Derry BT48 9NT
Trustees Bluegrass Playclub	Christina Gallagher-Chairperson Sandra Sweeney-Secretary Deborah Wilson-Treasurer Orlaith Ward Michelle Brennan Keith Swerdlick Pauline Herron Stacey Kavanagh
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

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
Sandra Sweeney
Deborah Wilson
Pauline Herron

Orlaith Ward
Michelle Brennan
Keith Swerdlick
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

		Unrestricted Funds £	Restricted Funds £	2022 £	2021 £
Income and Expenditure					
Incoming Resources					
Grants Received & Other Income		69,636	1,416	71,052	69,606
Total Incoming Resources	4.	<u>69,636</u>	<u>1,416</u>	<u>71,052</u>	<u>69,606</u>
Resources Expended					
Management & Administration		67,809	1,416	69,225	62,304
Total Resources Expended	5.	<u>67,809</u>	<u>1,416</u>	<u>69,225</u>	<u>62,304</u>
Net Incoming / (Outgoing) Resources	9.	1,827	-	1,827	7,302
Balances brought forward 1 July 2021		<u>25,776</u>	<u>-</u>	<u>25,776</u>	<u>18,474</u>
Balances carried forward 30 June 2022		<u>27,603</u>	<u>-</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	£	£	£	£
Fixed assets					
Tangible assets	6		1,674		501
Current assets					
Debtors	7	800		1,050	
Cash at bank and in hand		27,134		26,507	
		<u>27,934</u>		<u>27,557</u>	
Current liabilities					
Other creditors		225		412	
Accruals		1,780		1,870	
	8	<u>2,005</u>		<u>2,282</u>	
Net current assets			<u>25,929</u>		<u>25,275</u>
Total assets less current liabilities			<u>27,603</u>		<u>25,776</u>
Represented by					
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. G. O'Leary
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
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Bluegrass Playclub
Notes to the accounts
for the year ended 30 June 2022

4. Income

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

(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.

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Notes to the accounts
for the year ended 30 June 2022

5. Resources Expended

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Management & Administration				
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

	Equipment £	Total £
Cost		
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>
Depreciation		
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>
Net book values		
At 30 June 2022	<u>1,674</u>	<u>1,674</u>
At 30 June 2021	<u>501</u>	<u>501</u>

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