



Section A

Independent Examiner's Report

**Report to the trustees/
members of**

Charity Name
Ivydale League of Friends

**On accounts for the year
ended**

31 August 2023

**Charity no
(if any)**

1084343

Set out on pages

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/08/2023

**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:

19 July 2024

Name:

Laura Burns

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

ACCA

Address:

Flat 4, 171b Gipsy Road

London

SE27 9QT

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.



IVYDALE LEAGUE OF FRIENDS
Registered Charity Number: 1084343

Report and Unaudited Financial Statements
For the Year Ended
31st August 2023

Reference and Administration Details

Registration number	1084343
Charity name	IVYDALE LEAGUE OF FRIENDS
Governing document	CONSTITUTION ADOPTED 15TH NOVEMBER 2000

List of Trustees:

Name and Role	Dates Acted (if not full year)
Oliver Simpson (Digital Trustee)	
Helen Ingham (Head Teacher)	
Pippa Noble (Co-Chair)	Resigned 05/09/2022
Sarah Whitty (Co-Chair)	Resigned 05/09/2022
Hannah Mashford (Secretary)	
Sophie Gilchriest (Treasurer)	
Laura Bird (Co-Chair)	Appointed 11/11/2022
Anna Saggerson (Co-Chair)	Appointed 05/09/2022

Purpose and Activities

Ivydale League of Friends ("ILOF") raise money for extra resources for the school, and to promote a friendly and inclusive social community for children, parents, carers, and teachers at Ivydale.

The money raised from our events helps fund, amongst other things; school trips, play equipment, learning resources, sport, music, art and technology facilities and visits by performance groups, authors and workshops. The events also open up the school to the wider community, ensuring it's firmly rooted in the heart of the local area.

The total net income from all fundraising activities for the financial period amounted to £42,486. This impressive figure reflects the dedication and hard work of the PTA members, the generosity of the local community, and the successful execution of various fundraising events throughout the year. The funds raised will significantly contribute to the enhancement of school facilities, resources, and support for student activities.

The diverse range of events, from social gatherings to active pursuits, illustrates the PTA's commitment to creating inclusive and engaging opportunities for fundraising. The substantial corporate donations also indicate strong community relations and external support.

Overall, the financial year has been a remarkable success, showcasing the collaborative effort of the PTA, school, and broader community in supporting the educational environment and enriching student experiences.

Statement of Financial Activities

Ivydale League of Friends

For the year ended 31 August 2023

Account	2023	2022
Raising Funds		
Donations Received from Events	32,046	22,504
Donations Received from Corporate Sources	11,726	18,851
Parental Donations Scheme	4,358	0
Year 6 Fund Raising	5,804	2,191
Gift Aid Reclaimed	1,649	3,420
Total Raising Funds	55,583	46,966
Less Transaction Costs		
Transaction Fees on Donations	(193)	(91)
Total Less Transaction Costs	(193)	(91)
Charitable Activities - Direct Expenditure		
Ivydale Readathon	(277)	(121)
Fun Run	(497)	(614)
Visits from Theatre Groups	0	(320)
Ivydale Library	0	(904)
Year 6 Leavers (Hoodies, Class Trips and Events)	(6,042)	(1,772)
Christmas Fair and Hampers	(540)	(371)
Christmas Trees	(150)	0
Winter Walk Event	0	(76)
Ivydale Summer Fair	(2,870)	(2,384)
School Disco	(1,367)	0
ILOF Quiz	(1,324)	0
School Equipment Donation	(1,311)	(1,391)
Music Equipment	(400)	0
Cake Sales	(75)	0
Total Charitable Activities - Direct Expenditure	(14,853)	(7,952)
Charitable Activities - Support Costs		
Membership and Insurance	(140)	(128)
Website Subscription	(197)	0
Accounting Software	(198)	(107)
Legal and Licence Expenses	(20)	(80)
Charitable Activities - Support Costs	(20)	0
Depreciation Expense	(63)	0
Total Charitable Activities - Support Costs	(638)	(315)
Transfer of Direct Donations to School		
Transfer of Direct Donations	48,981	30,087
Total Transfer of Direct Donations to School	48,981	30,087
Net Movement in Funds	39,899	38,608

Balance Sheet

Ivydale League of Friends

As at 31 August 2023

Account	31 Aug 2023	31 Aug 2022
Fixed Assets		
Tangible Assets		
ILOF Equipment	464	364
Less ILOF Equipment Depreciation	(282)	(155)
Total Tangible Assets	182	209
Total Fixed Assets	182	209
Current Assets		
Cash at bank and in hand		
Cash Takings Not Yet Banked	4,719	1,418
Ivydale HSBC Account	10,644	23,649
Soldo Cards	560	0
Total Cash at bank and in hand	15,924	25,066
Accounts Receivable	200	550
Total Current Assets	16,124	25,616
Creditors: amounts falling due within one year		
Accounts Payable	0	45
Accruals	0	392
Total Creditors: amounts falling due withi	0	437
Net Current Assets (Liabilities)	16,124	25,179
Total Assets less Current Liabilities	16,305	25,388
Net Assets	16,305	25,388
The Funds of the Charity		
Unrestricted Funds	16,305	25,388
Total The Funds of the Charity	16,305	25,388

Notes to Financial Statements

1. Accounting Policies

Basis of Preparation of the accounts

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 Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Update Bulletin to the Charities SORP (FRS 102).

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

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

The charity has taken advantage of the exemption in the Update Bulletin amending the Charities SORP (FRS 102) from the requirement to produce a cash flow statement on the grounds it does not qualify as a large company.

Accounting Convention

The financial statements are prepared on a going concern basis, under historical cost convention.

Income

All incoming resources are included in the Statement of Financial Activities when the Charity is legally entitled to the income, it is probable that the income will be received, and the amount can be quantified with reasonable accuracy.

Expenditure

Charitable Expenditure

This comprises all expenditure directly relating to the objectives of the charity.

Debtors

Debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

Creditors

Creditors and provisions are recognised where there is a present obligation from a past event that will probably result in the transfer of funds to a third party and the amount due can be measured or estimated reliably. They are recognised at the settlement amount due.

Cash

Cash at bank and in hand includes cash and short term highly liquid investments with a maturity of three months or less from the date of acquisition of opening of the deposit or similar account.

Currency of financial statements

The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest pound.

Taxation

As a registered charity, the company is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only, Value Added Tax is not recoverable by the charity and is therefore included in the relevant costs in the Statement of Financial Activities.

Notes to Financial Statements

2. Fundraising Activities

Ivydale League of Friends (ILOF) experienced increased activity this year, bolstered by substantial donations through corporate matching schemes, resulting in a healthy income for the year.

2023 marked the return of the ILOF Big Quiz, which was a great success. The Fun Run performed exceptionally well, with fantastic attendance, and the ILOF Discos not only raised funds but were also a hit with the children.

The funds were donated to the school to purchase sports equipment, general school additions, and to support extracurricular activities.

Summary of Fund Raising

As of 31st August 2023

	Income	Expense	Net Movement
Corporate Donations	11,726	193	11,533
Parental Voluntary Donations	4,358	0	4,358
Gift Aid Reclaim	1,649	0	1,649
Christmas Events 2022	3,234	690	2,544
Fun Run	5,906	497	5,409
Readathon	2,532	277	2,255
Summer Fair	10,514	2,870	7,644
Cake Sale	1,112	75	1,037
ILOF Quiz	3,957	1,324	2,633
ILOF Discos	4,695	1,367	3,327
Year 6 Leavers*	5,804	6,042	(238)
Uniform Sale	97	0	97
Other School Related Expenses	0	1,711	(1,711)
	55,584	15,047	40,537

* Expense includes payment from prior year BMX

3. Assets

	Cost	Depreciation	NBV
Snow Machine	100	100	0
Water Boiler	100	100	0
Coin Counter	164	77	88
Water Igloos	100	6	94
	464	283	182

4. Creditors

	31 August 2023	31 August 2022
	£	£
Accruals	0	834
Accounts Payable	0	45
	0	879

5. Trustee expenses and remuneration

No trustee expenses or remuneration have been paid during the year ended 31 August 2023 (2022: nil).

6. Related Party Transactions

There have been no related party transactions during the year ended 31 August 2023 (2022: none).

7. Employees

There are no paid employees in the charity during the year ended 31 August 2023 (2022: none).

