



Section A

Independent Examiner's Report

Report to the trustees

Ivydale League of Friends

On accounts for the year
ended

31 August 2025

Charity no
(if any)

1084343

Set out on pages

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/08/2025

Responsibilities and
basis of report

As the charity's trustees, 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 all 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:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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 accounts to be reached.

Signed:

Date:

8 June 2026

Name:

Laura Buckingham

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

ACCA

Address:

Flat 4 171b Gipsy Road

London

Section B

Disclosure

Only complete if the examiner needs to highlight material 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 2025

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)
Laura Kelly (Chair)	Appointed 20 September 2024
Hannah Berry (Trustee)	Appointed 20 September 2024
Sophie Gilchriest (Treasurer)	
Laura Bird (Co-Chair)	Resigned during the year
Helen Ingham (Head Teacher)	Resigned during the year
Oliver Simpson (Digital Trustee)	Resigned during the year
Hannah Mashford (Secretary)	Resigned during the year
Anna Saggerson (Co-Chair)	Resigned during the year
Judith Lambert (Trustee)	Appointed 1 September 2025
Lucy Lech (Trustee)	Appointed 26 September 2025
Amy Callow (Trustee)	Appointed 30 September 2025

Our Year in Summary

Ivydale League of Friends (ILOF) raises funds to provide additional resources for Ivydale School and to help build a welcoming, inclusive community for children, families, and staff.

In 2025, ILOF raised £42,843, with a net income of £29,020 after event costs. This success reflects the generosity and spirit of the Ivydale community, and the popularity of our events: the Summer Fair, Christmas Fair and hampers, school discos, bake sales, the ILOF Quiz, the Fun Run, the Readathon and Family Book Trail, uniform sales and our new tea towel sale, supported by monthly parental donations and corporate giving.

These events not only raised vital funds but also brought families together and strengthened ties across the school and local community.

Our donations to the school helped support:

- Classroom supplies, stationery and learning resources
- Speaking, listening and oracy across the school
- Daily fresh fruit for pupils
- Teaching resources and curriculum materials
- Year 6 Leavers' hoodies, trips and celebrations

Where funds were used directly for specific activities, they were recorded as event expenses; all other surpluses were donated to the school. During the year £25,487 was donated to the school. Looking ahead, we will continue to support a broad programme of enrichment alongside the school, spanning literacy and library resources, music and the performing arts, sport, outdoor and wildlife learning, daily fruit for pupils, creative and cultural experiences, and core classroom materials. Fundraising for the school IT suite will also be a focus for the coming year.

Thank you to everyone who contributed to another fantastic year of community-led fundraising. We couldn't do it without you.

Approved by the trustees and signed on their behalf by:

Signature:  _____

Name: Laura Kelly

Position: Chair

Date: 09/06/2026

Statement of Financial Activities

Ivydale League of Friends

For the year ended 31 August 2025

Account	2025 £	2024 £
Raising Funds		
Donations Received from Events	29,741	27,307
Donations Received from Corporate Sources	326	2,554
Parental Donations Scheme	5,554	5,843
Year 6 Fund Raising	3,155	3,969
Gift Aid Reclaimed	4,067	2,835
Total Raising Funds	42,843	42,508
Less Transaction Costs		
Bank Charges and Transaction Fees on Donations	(98)	(87)
Total Less Transaction Costs	(98)	(87)
Charitable Activities - Direct Expenditure		
Ivydale Readathon	(20)	0
Author Events	(750)	(750)
Fun Run	(332)	(399)
Visits from Theatre Groups	(1,500)	(1,500)
Year 6 Leavers (Hoodies, Class Trips and Events)	(3,155)	(3,625)
Christmas Fair and Hampers	(765)	(1,069)
Ivydale Summer Fair	(3,970)	(3,728)
School Disco	(697)	(905)
ILOF Quiz	(1,060)	(692)
School Equipment Donation	0	(165)
Tea Towels	(674)	0
Chickens	(600)	(566)
Gardening Squad	(300)	(108)
Total Charitable Activities - Direct Expenditure	(13,823)	(13,506)
Charitable Activities - Support Costs		
Membership and Insurance	(162)	(153)
Website Subscription	0	(192)
Accounting Software	(272)	(214)
Subscriptions	0	(26)
Legal and Licence Expenses	0	(82)
General and Direct Expenses	(158)	0
Other Support Costs	0	(255)
Total Charitable Activities - Support Costs	(592)	(923)
Non Operating Costs		
Depreciation Expense	(181)	(120)
Total Non Operating Costs	(181)	(120)
Transfer of Direct Donations to School		
Transfer of Direct Donations	(25,487)	(28,215)
Total Transfer of Direct Donations to School	(25,487)	(28,215)
Net Movement in Funds	2,662	(342)
Total Funds Brought Forward	15,963	16,305
Total Funds Carried Forward	18,625	15,963

Balance Sheet

Ivydale League of Friends
As at 31 August 2025

Account	31 Aug 2025	31 Aug 2024
	£	£
Fixed Assets		
Tangible Assets		
ILOF Equipment	619	619
Less ILOF Equipment Depreciation	(583)	(402)
Total Tangible Assets	36	217
Total Fixed Assets	36	217
Current Assets		
Cash at bank and in hand		
Cash Takings Not Yet Banked	1,351	2,295
Ivydale HSBC Account	16,278	13,719
Soldo Cards	443	76
Total Cash at bank and in hand	18,072	16,089
Accounts Receivable	0	0
Gift Aid Recoverable	4,067	0
Year 6 Funding (In Advance)	0	561
Total Current Assets	22,139	16,650
Creditors: amounts falling due within one year		
Trade Creditors	247	0
Accruals	0	45
Gift Aid to be Reclaimed	0	859
Year 6 Funds Raised Not Yet Paid Across	3,303	0
Total Creditors: amounts falling due within one year	3,550	904
Net Current Assets (Liabilities)	18,589	15,746
Total Assets less Current Liabilities	18,625	15,963
Net Assets	18,625	15,963
The Funds of the Charity		
Unrestricted Funds	18,625	15,963
Total The Funds of the Charity	18,625	15,963

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. Funds raised specifically for Year 6 cohorts in future years are held on the balance sheet until paid across or applied.

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. Gift Aid recoverable is recognised when the related donation is received and the claim can be quantified with reasonable accuracy.

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

ILOF raised £42,843 through events, donations, and sales, with net funds of £29,020 after direct expenses. Highlights included the Summer Fair, the return of the Fun Run, the Readathon and Family Book Trail, and the ILOF Quiz. The discos, bake sales, uniform sales and Christmas celebrations also performed well, monthly parental donations continued to grow, and a new tea towel sale was introduced during the year.

Where funds were used directly for activities (marked *), these were recorded as expenses. All other proceeds were donated to the school to support equipment, enrichment, and pupil activities, including classroom supplies, the school Oracy programme, theatre group visits and author events, the school chickens and Gardening Squad, and £3,155 for Year 6 Leavers. A further £3,303 raised for future Year 6 cohorts is held on the balance sheet at the year end.

Account Transactions

Ivydale League of Friends

For the period 1 September 2024 to 31 August 2025

Summary of Fund Raising	Income	Expense	Net
Corporate Donations	326		326
Parental Voluntary Donations	5,782		5,782
Author Events		(750)	(750)
Book Trail	434		434
Cake Sales	1,036		1,036
Chickens*		(600)	(600)
Christmas Events	3,565	(765)	2,800
Christmas Trees	145		145
Disco	2,711	(697)	2,014
Fun Run	4,179	(332)	3,847
Gardening Squad*		(300)	(300)
ILOF Quiz	3,338	(1,060)	2,278
Music Equipment*	356		356
Readathon	2,861	(20)	2,841
Summer Fair	13,220	(3,970)	9,250
Tea Towels	655	(674)	(19)
Theatre Group Visits		(1,500)	(1,500)
Uniform Sale	472		472
Year 6 Leavers	4,623	(3,155)	1,468
Prior Year Balance Sheet Correction (Gift Aid)	(860)		(860)
Total	42,843	(13,823)	29,020

**The expense recorded here relates to direct costs claimed; where no claim was made, the funds were transferred to the school as a donation.*

3. Assets

The depreciation charge for the year was £181 (2024: £120). No additions were made during the year. The split of accumulated depreciation by asset below should be agreed to the fixed asset register.

	Cost	Depreciation	NBV
Snow Machine	100	100	0
Water Boiler	100	100	0
Coin Counter	164	164	0
Water Igloo	100	100	0
Catering Flasks	155	119	36
	619	583	36

4. Creditors

	31 August 2025	31 August 2024
	£	£
Trade Creditors	247	0
Accruals	0	45
Gift Aid to be Reclaimed	0	859
Year 6 Funds Raised Not Yet Paid Across	3,303	0
	3,550	904

Year 6 Funds Raised Not Yet Paid Across represents amounts raised for future Year 6 cohorts which had not been paid across to the school or applied at the year end.

5. Trustee expenses and remuneration

No trustee expenses or remuneration have been paid during the year ended 31 August 2025 (2024: nil).

6. Related Party Transactions

There have been no related party transactions during the year ended 31 August 2025 (2024: none).

7. Employees

There are no paid employees in the charity during the year ended 31 August 2025 (2024: none).