

Charity registration number 1113164 (England and Wales)

**OAK LODGE FRIENDS OF THE SCHOOL ASSOCIATION
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**

OAK LODGE FRIENDS OF THE SCHOOL ASSOCIATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mrs Julia Courtneil-Shaw
Mrs Emma Barber
Miss Crystal Kenton
Mrs Cathryn Thompson

Charity registration

England and Wales

1113164

OAK LODGE FRIENDS OF THE SCHOOL ASSOCIATION

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OAK LODGE FRIENDS OF THE SCHOOL ASSOCIATION

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 AUGUST 2025

The trustees present their annual report and financial statements Oak Lodge Friends of the School Association for the year ended 31 August 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the association's governing document, the Charities Act 2011 and "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 2019).

Objectives and activities

In preparing the Annual Report & Accounts, the trustees have conformed to the provisions specified in Accounting and Reporting by Charities. Given the activities carried out by the association, particularly in the areas of Summer School Fete, Christmas Fair, school disco, Easter Egg Hunt, preloved school shop and other events supporting the school, the trustees are satisfied that the charity is providing public benefit under the Charities Act 2011. Further details on these activities are provided in the next sections of this report.

The trustees are also satisfied that they have had due regard to the local public benefit guidance published by the Charity Commission and, in particular, the requirement that the charity benefits a sufficient section of the public.

The objectives of the committee are:

- ☐ Create a range of activity strands which support close co-operation between parents, staff pupils and other friends associated with school,
- ☐ Consolidate our good financial position to allow provision of additional amenities and facilities that may be considered as necessary or desirable,
- ☐ Effective communication, using appropriate channels to reach our target audiences.

The Charity Commission has accepted the resolution to formally adopt the ParentKind model PTA constitution.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the association should undertake.

OAK LODGE FRIENDS OF THE SCHOOL ASSOCIATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

Achievements and performance

Significant activities and achievements against objectives

We try to arrange a mix of enrichment activities, support for the school and fundraisers throughout the year and hold open meetings with parents and class reps to get new ideas.

This year we provided support at school events with refreshments:

- Cross country
- Year Group Coffee Mornings
- Songs for the Elderly
- Carol Concert
- Sports Day
- Open Mornings
- Reception parents evenings and morning

We also provided:

- Preloved uniform sales
- New Uniform sales
- Rainbow Raffle
- Christmas Fair
- Christmas Cards
- Christmas Discos
- Fireworks ticket sales
- Own clothes days
- Clothes Recycling Bin
- Wreath Making
- Quiz and AGM
- Frozen Fridays/Tuck Shops/Cake Sales
- Easter Egg Trail
- Summer Fete
- Summer Discos and Year 6 leavers disco 'Forest Fest'

We lost a large number of our members towards the latter half of the 2024/25 year, including Deborah, Sharon, Davina, Andre, Rebecca, Alison and Katie, with their resignations being processed on 31 August 2025. However, we continue to be supported by core volunteers who help with specific events and/or are happy to be called upon. This continues to include another whole generation – Grandparents, Uncles and Aunties who are happy to help.

We are also grateful for ongoing support from: Class Reps, teachers and support staff, the Senior Leadership Team, especially Diane Lowton (Head), the Premises Team, and Judge and Priestley Solicitors who supported the Summer Fete.

OAK LODGE FRIENDS OF THE SCHOOL ASSOCIATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

Financial review

The association does not specifically have a policy around reserves, and provides funding to Oak Lodge School as and when requested by the school and agreed by the trustees.

The association raises funds so that it is in a position to be able to provide donations to Oak Lodge School. During the year, £100 of donations were received in the year, none of which were restricted. It has unrestricted reserves of £19,118 at the year-end, a decrease from £41,834 the previous year.

Income for the year was £37,160, a small decrease from the 2023-24 figure. This is money raised from different events such as the Christmas Fair, Summer Fete, Rainbow Raffle, discos and other activities and events organised for the children to enjoy.

Money raised is added to the monies brought forward from 2023-24.

Total expenditure for the year was £60,014, of which £15,984 directly related to event expenditure.

We continued with our annual committed spend of around £10,000 on year group trips and educational visits, the life bus and the library. We continue to work with the school on how money raised should be spent on additional improvements. Additionally, around £28,000 was spent to fund a revamped Outdoor Learning Space.

Structure, governance and management

The association is an unincorporated association governed by its constitution adopted on 16 September 2004 and subsequently amended on 12 January 2006 again on 9 October 2013 and most recently on 10 November 2023.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mrs Julia Courtnell-Shaw	
Mrs Deborah Goggin	(Resigned 31 August 2025)
Mrs Emma Barber	
Mrs Sharon Noble	(Resigned 31 August 2025)
Mrs Davina Soochit	(Resigned 31 August 2025)
Mr Andre Coulloupas	(Resigned 31 August 2025)
Mrs Rebecca Behagg	(Resigned 31 August 2025)
Miss Crystal Kenton	
Mrs Alison Mitchell	(Resigned 31 August 2025)
Mrs Cathryn Thompson	
Mrs Katie Philpot	(Resigned 31 August 2025)

Recruitment and appointment of trustees

The Trustees hold the office for the period of 1 year following appointment by the members of the association.

The Executive Committee ensures delivery of its objectives and sets its strategic direction. It meets at least 3 times a year and agendas are circulated to all Committee members a week before the meeting. Members of the Executive Committee include Trustees, parents' representatives, the Head of Oak Lodge Primary School and the school representative for the FSA.

OAK LODGE FRIENDS OF THE SCHOOL ASSOCIATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

The trustees' report was approved by the Board of Trustees.



.....
Mrs Cathryn Thompson
Trustee

Date: 20/05/26

OAK LODGE FRIENDS OF THE SCHOOL ASSOCIATION

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF OAK LODGE FRIENDS OF THE SCHOOL ASSOCIATION

I report to the trustees on my examination of the financial statements of Oak Lodge Friends of the School Association (the association) for the year ended 31 August 2025.

Responsibilities and basis of report

As the trustees of the association you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the association's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

- 1 accounting records were not kept in respect of the association as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.



.....
Trevor Clarke
FCCA, CTA
Independent Examiner

Date: 20/05/26

OAK LODGE FRIENDS OF THE SCHOOL ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 AUGUST 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:							
Donations and legacies	3	100	-	100	40	60	100
Charitable activities	4	36,795	365	37,160	38,580	527	39,107
Total income		<u>36,895</u>	<u>365</u>	<u>37,260</u>	<u>38,620</u>	<u>587</u>	<u>39,207</u>
Expenditure on:							
Raising funds	5	15,902	82	15,984	13,247	122	13,369
Charitable activities	6	43,709	321	44,030	33,989	465	34,454
Total expenditure		<u>59,611</u>	<u>403</u>	<u>60,014</u>	<u>47,236</u>	<u>587</u>	<u>47,823</u>
Net expenditure and movement in funds		(22,716)	(38)	(22,754)	(8,616)	-	(8,616)
Reconciliation of funds:							
Fund balances at 1 September 2024		<u>41,834</u>	<u>838</u>	<u>42,672</u>	<u>50,450</u>	<u>838</u>	<u>51,288</u>
Fund balances at 31 August 2025		<u>19,118</u>	<u>800</u>	<u>19,918</u>	<u>41,834</u>	<u>838</u>	<u>42,672</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

OAK LODGE FRIENDS OF THE SCHOOL ASSOCIATION

BALANCE SHEET

AS AT 31 AUGUST 2025

	Notes	2025 £	£	2024 £	£
Current assets					
Stocks	11	392		429	
Cash at bank and in hand		19,626		42,343	
		<u>20,018</u>		<u>42,772</u>	
Creditors: amounts falling due within one year					
Other creditors	12	100		100	
		<u>100</u>		<u>100</u>	
Net current assets			<u>19,918</u>		<u>42,672</u>
The funds of the association					
Restricted income funds	13		800		838
Unrestricted funds	14		19,118		41,834
			<u>19,918</u>		<u>42,672</u>

The financial statements were approved by the trustees on 20/05/26



Mrs Cathryn Thompson
Trustee

OAK LODGE FRIENDS OF THE SCHOOL ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2025

1 Accounting policies

Charity information

Oak Lodge Friends of the School Association is an unincorporated association governed by its constitution adopted on 16 September 2004 and subsequently amended on 12 January 2016 again on 9 October 2013 and most recently on 10 November 2023.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the association's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 2019). The association is a Public Benefit Entity as defined by FRS 102.

The association has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the association. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the association has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the association.

1.4 Income

Income is recognised when the association is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the association has been notified of the donation, unless performance conditions require deferral of the amount.

Legacies are recognised on receipt or otherwise if the association has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

OAK LODGE FRIENDS OF THE SCHOOL ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the association's contractual obligations expire or are discharged or cancelled.

OAK LODGE FRIENDS OF THE SCHOOL ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

1 Accounting policies

(Continued)

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the association is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the association's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	100	-	100	40	60	100
Donations and gifts						
Other	100	-	100	40	60	100
	100	-	100	40	60	100

A restricted donation of £5,000 was received in 2022. £286 of the restricted funds were spent in 2022, with a further £3,876 spent in 2023. The school have indicated the remainder will be spent on purchasing new plants and equipment when required. No expenses were made in 2024 and £38 was spent in 2025.

4 Income from charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Charitable trading income						
Sale of goods	36,795	365	37,160	38,580	527	39,107

OAK LODGE FRIENDS OF THE SCHOOL ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

4 Income from charitable activities

(Continued)

Charitable trading income

	2025	2024
70 years - tea towels	0	667.73
Asda cashpot	79.51	0
Cake sale	332.00	0
ChocolOak Bars	0	1,372.15
Christmas Cards	1,331.88	1,140.82
Christmas Disco	1,185.53	1,324.66
Christmas Fair	9,413.27	9,747.76
Clothes recycling	178.00	385.00
Cross Country	176.67	288.40
Easter Egg Trail	908.42	1,062.25
Easyfundraising	53.71	27.40
Fireworks	1,210.72	0
Frozen Fridays	730.10	587.14
FSA Income Shed Clear Out	103.00	52.02
New Uniform Sale	106.38	324.38
Preloved Uniform Sale	552.00	467.91
Quiz Night	642.44	478.17
Rainbow Raffle	1,299.55	1,421.13
Sports Day	414.00	344.26
Stikins Commission	72.11	76.90
Stock	1,177.15	215.77
Straight From Bed Day	471.20	439.42
Summer Discos	1,329.20	1,365.25
Summer Fete	13,413.61	15,881.50
Teas and Coffees	168.57	333.69
Tuck Shop	374.50	260.10
Wreath Making	1,436.61	839.22

5 Expenditure on raising funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Fundraising and publicity						
Staging fundraising events	15,902	82	15,984	13,247	122	13,369

OAK LODGE FRIENDS OF THE SCHOOL ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

5 Expenditure on raising funds

(Continued)

	2025	2024
Cake sale	12.25	0
ChocolOak Bars	0	803.86
Christmas Cards	7.39	9.19
Christmas discos	462.96	526.00
Christmas Fair	2,793.55	2,396.15
Circus	0	474.00
Class Xmas gifts	456.18	488.25
Cross Country	59.45	58.98
Easter Egg Trail	401.39	426.44
Falconry	0	139.00
Fireworks	868.00	0
Frozen Fridays - Lollipop lady	456.18	122.28
Gardening	38.54	0
Preloved Uniform Sale	5.80	0
Quiz Night	58.11	55.03
Rainbow Raffle	102.00	144.87
Sports Day	126.83	54.59
Stock	1,140.32	215.77
Straight from bed day	0.17	0
Summer Discos	472.82	417.36
Summer Fete	7,021.64	5,404.11
Teas and Coffees	127.19	279.42
Tuck Shop	103.69	111.51
Wreath Making	672.09	660.00
Year 6 Leavers Party	644.08	582.38

6 Expenditure on charitable activities

	Raising funds 2025 £	Raising funds 2024 £
Direct costs		
Wishlist items	38,281	29,824
Library expenses	1,399	1,883
FSA expenses	4,350	2,747
	<u>44,030</u>	<u>34,454</u>
Analysis by fund		
Unrestricted funds	43,709	33,989
Restricted funds	321	465
	<u>44,030</u>	<u>34,454</u>

OAK LODGE FRIENDS OF THE SCHOOL ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

7	Net movement in funds	2025	2024
		£	£
	The net movement in funds is stated after charging/(crediting):		
	Fees payable for the independent examination of the charity's financial statements	100	100
		<u>100</u>	<u>100</u>
8	Trustees		
	None of the trustees (or any persons connected with them) received any remuneration or benefits from the association during the year.		
	The only transactions with trustees in the year were the reimbursement of expenses paid on behalf of the charity.		
9	Employees		
	The average monthly number of employees during the year was:		
		2025	2024
		Number	Number
	Total	-	-
		<u>-</u>	<u>-</u>
	There were no employees whose annual remuneration was more than £60,000.		
	Remuneration of key management personnel		
	The remuneration of key management personnel was as follows:		
10	Taxation		
	The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.		
11	Stocks	2025	2024
		£	£
	Finished goods and goods for resale	392	429
		<u>392</u>	<u>429</u>
12	Other creditors falling due within one year	2025	2024
		£	£
	Other creditors	100	100
		<u>100</u>	<u>100</u>

OAK LODGE FRIENDS OF THE SCHOOL ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

13 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 September 2024	Incoming resources	Resources expended	At 31 August 2025
	£	£	£	£
	838	365	(403)	800
	<u>838</u>	<u>365</u>	<u>(403)</u>	<u>800</u>
Previous year:	At 1 September 2023	Incoming resources	Resources expended	At 31 August 2024
	£	£	£	£
	838	587	(587)	838
	<u>838</u>	<u>587</u>	<u>(587)</u>	<u>838</u>

14 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 September 2024	Incoming resources	Resources expended	At 31 August 2025
	£	£	£	£
General funds	41,834	36,895	(59,611)	19,118
	<u>41,834</u>	<u>36,895</u>	<u>(59,611)</u>	<u>19,118</u>
Previous year:	At 1 September 2023	Incoming resources	Resources expended	At 31 August 2024
	£	£	£	£
General funds	50,450	38,620	(47,236)	41,834
	<u>50,450</u>	<u>38,620</u>	<u>(47,236)</u>	<u>41,834</u>

OAK LODGE FRIENDS OF THE SCHOOL ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

15 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 August 2025:			
Current assets/(liabilities)	19,118	800	19,918
	<u>19,118</u>	<u>800</u>	<u>19,918</u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 August 2024:			
Current assets/(liabilities)	41,834	838	42,672
	<u>41,834</u>	<u>838</u>	<u>42,672</u>

16 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).