

EALING CROQUET CLUB

**A Charitable Incorporated Organisation
Registered Charity Number 1180927**

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDING 31 DECEMBER 2020

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REPORT OF THE CHAIR OF TRUSTEES

The past eighteen months have presented challenges that no-one would have foreseen. It is a tribute to everyone at the club that we have met these challenges so effectively.

The 2020 season was restricted by lockdowns and other coronavirus restrictions. However, a considerable amount of croquet was played, providing welcome outdoor recreation. Understandably, all the uncertainty made the recruitment of new members a challenge.

However, things returned much more to normal in 2021. An encouraging number of new members joined the club, as well as existing members who returned after the pandemic. A very warm welcome to you all.

Tournaments and League matches resumed, and a number of newer players dipped their toes in the waters of competitive croquet, with considerable success. Ealing members also competed successfully in Golf Croquet and Association Croquet tournaments around the country, including those that we hosted at the club.

The early part of the season saw our traditional curtain-raiser against our old friends from High Wycombe, which we won convincingly. The Charity One-Ball heat raised funds for the British Heart Foundation.

Equally importantly, social play was able to resume, and we held a number of gatherings where the emphasis was on enjoying each other's company (and some delicious food) and giving more recent joiners the chance to meet other members.

Our efforts to widen participation in croquet really took off, with an extensive range of events that promoted inclusivity and diversity. We also trialled a Pay & Play scheme with great success, suggesting a new model for the future. In total around 240 non-members visited the club for various activities during the first half of the 2021 season.

The Mid-Season Report that we created describing all this activity was extremely well received in the wider croquet world, and was seen as setting the benchmark for how clubs can broaden their reach, and communicate their successes.

All these activities would not have been possible without the sterling efforts of so many members who volunteer their time and skills in such a wide variety of ways.

Our discussions with the Council continue, and we are pursuing the possibility of a long-term lease with them, which would transform our tenure of the site, giving us security and allowing us to plan properly for the future. As part of this, plans for renovating the pavilion and broadening its community use are being actively pursued.

Our new lawn contractor has made a positive impact on the quality of our playing services, and further autumn renovation is scheduled.

We are focussing on ways in which new members can be assimilated into the club, to encourage social play and sociability.

I look forward to reporting on further significant progress next year.



Simon Tuke
Chair

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TRUSTEES' REPORT

The Trustees are pleased to present their annual report together with the financial statements of the Charitable Incorporated Organisation for the year ending 31 December 2020.

In preparing these accounts the Trustees have adopted the provisions of Accounting and Reporting by Charities: Statements 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).

INCORPORATION

In 1988, a members' croquet club named "Ealing Croquet Club" was formed as an Unincorporated Association ("the Association"). In June 2018, at an Extraordinary General Meeting ("EGM"), the members attending unanimously agreed to apply to the Charity Commission for Charitable Incorporated Organisation ("CIO") status.

Ealing Croquet Club was granted CIO status and entered in the register of charities of the Charity Commission on 30th November 2018. The CIO's governing document is its constitution. The working name of the CIO is "Ealing Croquet Club" (ECC).

On 22nd January 2019, the committee of the Association agreed to transfer to the CIO all of its assets and liabilities.

The Association had an unwritten arrangement with Ealing Council ("the Council") to have the exclusive use of an enclosure comprising three lawns and two buildings. The Council was informed of the transfer to the CIO and agreed to carry on the arrangement with the CIO. It was agreed that from Autumn 2019, as part of the council's plan to withdraw their subsidy to the CIO over time, the CIO would take over the responsibility of the maintenance of the lawns from the Council.

The CIO and the Council are currently in negotiation about the arrangements beyond April 2021.

The CIO continues to operate a membership structure. Membership is open to all, with subscriptions levied in order to finance operating costs and ongoing development of the facilities. During 2021, following the easing of Covid-19 restrictions, we have been exploring other models of participation to allow the facility to be opened up to be enjoyed by the whole community.

OBJECTIVES AND ACTIVITIES

The primary purpose of the CIO as set out in the governing document is to promote community participation in healthy recreation by the provision of facilities for playing croquet. To this end, the CIO maintains and manages sports facilities comprising croquet lawns and the organising of sporting activity including coaching and competitions.

STRUCTURE GOVERNANCE AND MANAGEMENT

We refer to the Chair's report for a note of the club's achievements in the past year.

During Covid-19 restrictions the Trustees met virtually, with four formal meetings throughout the year, and regular contact between meetings. The day to day operations of the club are delegated to four teams made up from the membership covering the areas of:

- Playing Croquet
- Members, Communication & Retention
- Lawns & Facilities Management
- Development & External Engagement

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The minimum number of Trustees is three and the maximum number is twelve. The Trustees have no beneficial interest in the company other than as playing members.

The Trustees are satisfied that all our systems are compliant with the requirements of the Charity Commission.

PUBLIC BENEFIT

As Trustees, we have regard to the Charity Commission's public benefit guidance and have taken it into account in all decision-making. We are fully aware of our place in the wider community, and believe that we have complied with our duty to have regard to the published guidance on public benefit. Membership is open to all, including those with restricted ability to pay.

FINANCIAL REVIEW

The Statement of Financial Activities showed a net surplus for the year of £530 (2019: £6,284), of which £530 (2019: £6,284) is unrestricted, and total reserves stand at £30,632.

The CIO is primarily funded by membership fees from signed up, playing members, with additional income streams from Friends of Ealing Croquet Club (ECC), green fees and occasional events at the club.

Because of the late start to the season caused by the first lockdown of the pandemic, and the restricted access thereafter, it was decided to reduce the annual full membership fee for 2020 to £100. It was agreed that it was important as far as possible both to retain existing members and to attract new members. Many members chose to donate to the CIO at this difficult time, and this helped to sustain the financial position during 2020, when most other activities were reduced or were not possible.

Expenditure in the year included a full year of lawn maintenance for the first time, with the club having taken over this responsibility from the council during 2019. However, due to a change in contractor, the planned full Autumn maintenance programme did not take place and savings were made against budget which reduced the expected running costs for the year resulting in a small surplus for the year.

FUTURE PLANS

It is planned that the approach of the CIO will build on the work of the Association, in particular by seeking to secure the long-term future of the club in negotiations with the Council, continuing with sustainable arrangements for the maintenance of the lawns, and seeking to promote the club and increase club membership.

During 2021, following the easing of Covid-19 restrictions, we have been exploring other models of participation to allow the facility to be enjoyed by the whole community.

RESERVES POLICY

As we move forward with our future plans we will develop an appropriate level of reserves in order to operate effectively. The level will be set with regard to our aims, needs and objectives, and the risks we face.

RELATED PARTIES

During the year there were no related party transactions.

PAY POLICY FOR SENIOR MANAGEMENT STAFF

ECC does not employ any paid staff. The running and management of the Charity is undertaken by members of the croquet club.

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RISK MANAGEMENT

The Trustees have a risk management strategy that incorporates:

- Regular review of all risks the organisation may face;
- The development of strategies and an action plan to reduce the impact of these risks;
- Mechanisms for monitoring the implementation and reviewing of these strategies.

REFERENCE AND ADMINISTRATIVE DETAILS

TRUSTEES

Simon Tuke (Chair: appointed 29 September 2020)

Lindy Jordan (Treasurer: appointed 1 December 2020)

Colin McKenzie (resigned 24 October 2021)

Ruth Sisley (resigned 29 September 2020)

Christopher Studdert (resigned 24 October 2021)

David Whitestone

Principal Address: 1, Clerkenwell Green, London EC1R 0DE

Bankers: Lloyds Bank, 25 Gresham Street, London, EC2V 7HN.

Independent Examiner: Anthony Simkin FCA

Recruitment and appointment of Trustees

New Trustees will be elected by the existing Board to address key areas and skill gaps identified. All new Trustees will receive an induction on joining the Board.

OUR VOLUNTEERS

During the year volunteers gave over many hours to help support the work of the CIO in a wide range of roles, including:

- Serving as Trustees
- Communicating with members
- Updating the website
- Assisting with negotiations with the council and potential partners
- Preparing financial projections and plans
- Supervising lawn maintenance
- Watering the lawns
- Helping maintain the grounds and clubhouse
- Organising and running tournaments and matches
- Running sessions for potential recruits
- Running induction and coaching sessions for new recruits
- Organising and assisting with outside events, including our Inclusion & Accessibility programme
- Publicity
- Recruitment
- Outreach and local liaison
- Handicapping
- Catering

Our apologies if we have omitted any specific areas; we are extremely grateful for everything that so many members do to support the club in so many ways.

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AUDIT AND INDEPENDENT EXAMINATION

The CIO is not required to complete an audit or independent examination of its accounts, but has chosen to complete an independent examination.

APPROVAL

This report was approved by the Board and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'L. Jordan', with a stylized, flowing script.

L Jordan (Treasurer)
Trustee

24 October 2021

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**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF EALING CROQUET CLUB
FOR THE YEAR ENDING 31 DECEMBER 2020**

I report on the unaudited financial statements of the CIO for the year ending 31 December 2020 as set out on pages 9 to 12.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND THE INDEPENDENT EXAMINER

The Trustees are responsible for the preparation of the financial statements. The Trustees consider that an audit is not required for this period and have chosen to complete an independent examination.

Having satisfied myself that the CIO is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the financial statements under section 145 of the 2011 Act,
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act, and
- to state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from you as the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the financial statements present a 'true and fair' view and the report is limited to those matters set out in the statement below.

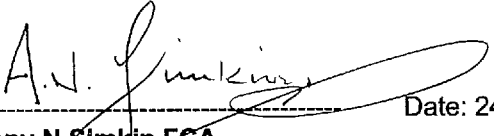
INDEPENDENT EXAMINER'S STATEMENT

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that, in any material respect, the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006, and
- to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice 'Accounting and Reporting by Charities (FRS102)' have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.


Date: 24 October 2021
Anthony N Simkin FCA

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STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDING 31 DECEMBER 2020

	Notes	Unrestricted Funds	Total Year ending 31.12.20	Total 14 months to 31.12.19
		£	£	£
Income				
Grants and donations		958	958	230
Income from charitable activities	2	4,734	4,734	8,752
Income from other trading activities	3	1,104	1,104	2,456
Total Income		6,796	6,796	11,438
Expenditure				
Expenditure on charitable activities	4	6,039	6,039	4,827
Expenditure on other trading activities	5	227	227	327
Total Expenditure		6,266	6,266	5,154
Net income for the period		530	530	6,284
Reconciliation of Funds				
Total funds brought forward		30,102	30,102	-
Total funds carried forward		30,632	30,632	30,102

TOTAL RECOGNISED GAINS AND LOSSES

The CIO has no recognised gains or losses other than the above movement in funds for the above financial periods.

The notes on pages 11 to 12 form part of these accounts.

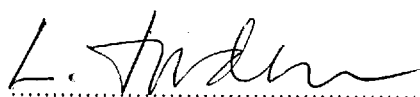
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BALANCE SHEET AS AT 31ST DECEMBER 2020

	Notes		Total	Total
		31.12.20	31.12.20	31.12.19
		£	£	£
Current Assets				
Debtors		143		-
Cash at bank and in hand		32,197		32,678
Current Liabilities				
Creditors falling due within one year	7	(1,708)		(2,576)
Net Current Assets			30,632	30,102
Net Assets			30,632	30,102
The Funds of the Association				
Unrestricted Funds	8		30,632	30,102
Total Association Funds			30,632	30,102

These accounts are for circulation to members of the CIO.

These accounts were approved by the Trustees on 24 October 2021 and were signed on its behalf by:



L Jordan (Treasurer)

The notes on pages 11 to 12 form part of these accounts.

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDING 31 DECEMBER 2020

1. ACCOUNTING POLICIES

1.1 Basis of preparation of accounts

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these 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) – (Charity SORP (FRS 102) Revised), The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and with the Charities Act 2011.

1.2 Preparation of accounts on a going concern basis

The CIO's Financial Statements show net income of £530 for the period and free reserves of £30,632. The accounts have been prepared on a going concern basis.

1.3 Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and amount can be measured reliably.

1.4 Volunteers and donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the CIO of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), time contributed by volunteers is not recognised.

1.5 Expenditure recognition and irrecoverable VAT

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

Expenditure is classified under the following activity headings:

- (a) Expenditure on charitable activities includes costs directly related to maintaining and developing resources and the provision of coquet activities in furtherance of the purposes of the CIO.
- (b) Expenditure on other trading activities includes hire of the clubhouse and facilities for corporate & other external events.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

1.6 Allocation of support costs

Support costs relate to those functions that assist the work of the CIO. Support costs include costs of running and maintaining the club which support the CIO's programmes and activities.

1.7 Funds structure

The unrestricted funds comprise those monies, which may be used toward meeting the charitable objectives of the CIO at the discretion of the Trustees.

1.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term cash deposits.

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2. INCOME FROM CHARITABLE ACTIVITIES

	Year ending 31.12.20	14 months to 31.12.19
	£	£
Membership fees	4,135	7,620
Other fees	98	300
Tournament fees	-	832
Miscellaneous	501	-
Total	4,734	8,752

3. INCOME FROM OTHER TRADING ACTIVITIES

		£
Lawn, equipment hire & catering	1,104	2,456

4. EXPENDITURE ON CHARITABLE ACTIVITIES

	£	£
Membership costs	78	909
Tournaments	-	256
Club running expenses	5,534	3,595
Miscellaneous	427	67
Total	6,039	4,827

5. EXPENDITURE ON OTHER TRADING ACTIVITIES

	£	£
Costs of providing lawn, equipment hire & catering	227	327

6. STAFF COSTS, TRUSTEES REMUNERATION AND EXPENSES, AND COST OF KEY MANAGEMENT PERSONNEL

There were no paid employees during the period. None of the Trustees received any remuneration during the period. No personal expenses were reimbursed to the Trustees.

7. CREDITORS: Amounts falling due within one year

	2020	2019
	£	£
Accruals	185	2,310
Deferred income	895	-
Key Deposits and refunds held on account	628	266
TOTAL CREDITORS DUE WITHIN ONE YEAR	1,708	2,576

Deferred income relates to membership and facility hire fees received in advance.

8. MOVEMENT IN FUNDS

	Balance at 31.12.19	Income	Expenditure	Balance at 31.12.20
	£	£	£	£
GENERAL FUNDS				
Unrestricted funds	30,102	6,796	6,266	30,632
TOTAL FUNDS	30,102	6,796	6,266	30,632

General funds: General fund represents funds available to spend at the discretion of the Trustees.