

EALING CROQUET CLUB
A Charitable Incorporated Organisation
Registered Charity Number 1180927

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDING 31 DECEMBER 2021

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REPORT OF THE CHAIR OF TRUSTEES

Thankfully, 2021 saw a return to something much closer to normality, in comparison to the challenges of 2020.

It is no surprise that membership levels had dipped as a result of the pandemic. However, the recovery since then has been extremely encouraging, with numbers now back above pre-Covid levels. This has been due in no small part to the recruitment efforts of many members, and the concentrated focus on making new joiners feel welcome and involved. This is something that we knew needed improving, and on which we continue to focus.

As part of our drive to widen use of the lawns and give more people a taste of croquet, we launched Pay & Play sessions. These have proved very successful, generating additional income, but more importantly delivering on our commitment to increasing usage of our facilities by a diverse range of members of the public, including multi-generational family groups and younger adults. My thanks to all those members who volunteered to help with these sessions.

We continue to work on improving the quality of the lawns, which are in many ways our most important asset. This work is starting to bear fruit, and further plans are afoot. A great many members gave their time to assist with the lawn maintenance working parties.

The rental of part of the upstairs pavilion space to a personal trainer has provided an extremely valuable additional income stream. He has proved an exemplary and very accommodating tenant, for which I thank him. We also continue to rent storage space to Little Kickers, and provide facilities for the Ealing Half Marathon team.

Bean N Scone started operating from the club in February 2022, and are developing a growing clientele.

Also outside the period of this report, but important to mention, is our public consultation on our pavilion development plans, held during February and March 2022. The feedback was overwhelmingly positive, and we are making encouraging progress with the Council.

We enjoyed a much more active playing season than in 2020, with a busy programme of inter-club matches, as well as members competing individually with considerable success in tournaments across both Golf Croquet and Association Croquet.

One particularly exciting piece of news is that the club has been selected as a satellite venue for the 2023 Association Croquet World Championships. This will be a tremendous opportunity to showcase and publicise our club.

All in all I am pleased to report that the club is in good health, with a robust financial position and exciting potential for the future. None of this would be possible without the large number of members who devote their time in a wide range of areas. Thank you to all of you.


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 2021.

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 a site in Lammas Park 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 future arrangements.

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, including a trial of public Pay & Play sessions and resuming private group bookings and community group events.

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.

Following the end of Covid-19 restrictions the Trustees continued to meet virtually, with four formal meetings throughout the year, and regular contact between meetings. The day to day operations of the club are delegated to volunteer officers 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 £4,856 (2020: £530), of which £4,616 (2020: £530) is unrestricted, and total reserves stand at £35,488 (2020: £30,632) of which £35,248 are general unrestricted reserves (2020: £30,632).

The CIO is primarily funded by membership fees from signed up, playing members, with additional income streams from guest fees, tournaments and occasional events at the club.

The 2021 year began with a further lockdown and continuation of covid-19 restrictions which impacted the start of the season. However croquet became one of the earlier sports to resume play as the restrictions eased which allowed the club to resume full activities by early summer. Having been heavily impacted in the previous year, with member numbers reduced to 49 by the end of 2020, membership grew steadily during the 2021 to reach 65 members at the end of the year, and as a result membership income more than doubled in the year. During 2021 the club also ran a successful trial of public Pay & Play sessions, and resumed and extended group events for public and community organisations, including groups with disabilities.

Towards the end of the year an agreement was entered into for the temporary hire of part of the upstairs of the Pavilion which allowed the club to fill the gap in funding as a result of the reduced membership due to the pandemic. The additional income allowed the club to take forward and firm up provisional plans for the development of the site with £900 spent on architect fees for work on development and costing of the plans, for which a public consultation was undertaken during the early part of 2022.

Expenditure in the year on lawn maintenance increased by over £5,000 as a full year of work resumed, with a change in contractor and covid-19 restrictions having led to reduced spend in 2020.

FUTURE PLANS

It is planned that the approach of the CIO will continue to 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, as well as opening the site to non-members by provision of public croquet sessions, 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.

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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.

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)

Lindy Jordan (Treasurer)

Colin McKenzie (resigned 24 October 2021)

Christopher Studdert (resigned 24 October 2021)

David Whitestone

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

Operating Address: The Pavilion Lammas Park, Culmington Rd, London, W5 5JH

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, and 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 flourish at the end.

L Jordan (Treasurer)
Trustee

9 October 2022

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**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF EALING CROQUET CLUB
FOR THE YEAR ENDING 31 DECEMBER 2021**

I report on the unaudited financial statements of the CIO for the year ending 31 December 2021 as set out on pages 9 to 13.

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.



Anthony N Simkin FCA

Date: 9 October 2022

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STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDING 31 DECEMBER 2021

	Notes	Unrestricted	Restricted	Total	Total
		Funds	Funds	Year ending 31.12.21	Year ending 31.12.20
		£	£	£	£
Income					
Grants and donations		756	240	996	958
Income from charitable activities	2	12,243	-	12,243	4,892
Income from other trading activities	3	5,595	-	5,595	946
Total Income		18,594	240	18,834	6,796
Expenditure					
Expenditure on charitable activities	4	13,509	-	13,509	5,726
Expenditure on other trading activities	5	469	-	469	618
Total Expenditure		13,978	-	13,978	6,344
Net income for the period		4,616	240	4,856	452
Reconciliation of Funds					
Total funds brought forward		30,632	-	30,632	30,102
Total funds carried forward		35,248	240	35,488	30,632

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 13 form part of these accounts.

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BALANCE SHEET AS AT 31ST DECEMBER 2021

	Notes		Total		Total
		31.12.21	31.12.21		31.12.20
		£	£		£
Current Assets					
Debtors		605			143
Cash at bank and in hand		37,593			32,197
			38,198		32,340
Current Liabilities					
Accruals		(1,231)			(185)
Deferred income		(895)			(895)
Key deposits & refunds held		(584)			(628)
Total Creditors falling due within one year	7		(2,710)		(1,708)
Net Current Assets			35,488		30,632
Net Assets			35,488		30,632
The Funds of the Charity					
Unrestricted Funds	8		35,248		30,632
Restricted Funds	8		240		-
Total Charity Funds			35,488		30,632

These accounts are for circulation to the members of the CIO.

These accounts were approved by the Trustees on 9 October 2022 and were signed on their behalf by:



L Jordan (Treasurer)

The notes on pages 11 to 13 form part of these accounts.

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NOTES TO THE ACCOUNTS
FOR THE YEAR ENDING 31 DECEMBER 2021

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 unrestricted income of £4,616 for the period and free reserves of £35,248. 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 31.12.21	Year ending 31.12.20
	£	£
Membership fees	8,880	4,135
Guest fees	454	98
Tournament income	742	-
Public and Community Events	1,554	-
Other Lawn hire	613	584
Miscellaneous	-	75
Total	12,243	4,892

3. INCOME FROM OTHER TRADING ACTIVITIES

	£	£
Clothing sales	490	426
Pavilion and other hires	5,008	520
Fundraising events	97	-
Total	5,595	946

4. EXPENDITURE ON CHARITABLE ACTIVITIES

	£	£
Membership costs	814	78
Lawn maintenance	9,833	4,519
Other running expenses	1,516	1,015
Tournaments	198	-
Public and Community Events	78	-
Other Lawn hire	170	78
Legal & professional	900	-
Miscellaneous	-	36
Total	13,509	5,726

5. EXPENDITURE ON OTHER TRADING ACTIVITIES

	£	£
Clothing sales	437	391
Pavilion and other hires	-	227
Fundraising events	32	-
Total	469	618

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.

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7. CREDITORS: Amounts falling due within one year

	2021	2020
	£	£
Accruals	1231	185
Deferred income	895	895
Key Deposits and refunds held on account	584	628
TOTAL CREDITORS DUE WITHIN ONE YEAR	2,710	1,708

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

8. MOVEMENT IN FUNDS

	Balance at			Balance at
	31.12.20	Income	Expenditure	31.12.21
	£	£	£	£
Unrestricted funds	30,632	18,594	13,978	35,248
Restricted funds	-	240	-	240
TOTAL FUNDS	30,632	18,834	13,978	35,488

Unrestricted funds: Unrestricted funds represent funds available to spend at the discretion of the Trustees.

Restricted funds: Restricted funds represents grants received in support of the Club's Inclusion & Accessibility Programme.