

EALING CROQUET CLUB

A Charitable Incorporated Organisation

Registered Charity Number 1180927

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDING 31 DECEMBER 2022

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REPORT OF THE CHAIR OF TRUSTEES

There is a great deal to report on what has been a very active and successful year for the club.

Our membership numbers have continued to grow at a healthy rate to 81 by the end of 2022. This is a tribute to the many initiatives that we have had in place, the efforts of large number of members, and the warm welcome that new joiners have received. Congratulations and thanks to those who qualified as club coaches. This is a very important factor in welcoming, developing and retaining new members.

Our lawns are in excellent condition, and have been widely praised by our many visitors. Coming into 2023 we are grateful for the grant towards the purchase cost of our own mower that we received from the Croquet Association which has allowed us to take greater control over lawn mowing.

The consultation on our development plans attracted numerous responses, the vast majority of them very positive. We gained planning permission, and were grateful for a generous grant from the Orbis Buchanan programme to cover the costs of this.

Our smart new sign outside the pedestrian gate was funded by a grant from the Croquet Association Opening Doors competition, matched by funding from the Ward Forum, and we also secured a grant from Ealing Council for sessions for children and young people with Special Educational Needs. Towards the end of 2022 we began a crowdfunding campaign which concluded in 2023 with a matched grant from the Ealing Futures Fund to improve the Health and Safety of the access to the lawns.

The hire of the upstairs space to the personal trainer continued for the full year, providing a very welcome boost to our income. We are most grateful to him for being such a flexible and accommodating tenant. We also continue to rent storage space to Little Kickers, and provided facilities for the Ealing Half Marathon team.

Our arrangement with Bean 'n' Scone for them to operate their coffee trike started in February 2022, with a container installed to store it.

We ran a full season of Pay & Play sessions from April to September. As well as attracting potential new members, these play an important role in widening access to the club with 289 participants for public Pay & Play session in the season. We also ran croquet sessions for a number of companies, groups and private parties, with an additional 172 participants through group bookings.

Our early season AC Advanced Tournament and the GC B- and C-Level Tournaments again proved a great success. We competed in South-East Croquet Federation GC and AC Leagues, as well as CA inter-club competitions.

Ealing members also competed successfully in a range of tournaments across the country.

Planning for the 2023 AC World Championships continued during the year. More on this in next year's report. We also arranged our first one-day GC tournament for 2023.

All of this success can only be achieved through the efforts of a large number of members on a wide variety of fronts. I won't attempt to list them all here, but suffice to say that a club like ours couldn't survive without their contribution. I am extremely grateful.



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 2022.

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 CIO took on the assets and liabilities of the Association.

The Association had an unwritten arrangement with Ealing Council ('the Council') to have the exclusive use of a site in Lamas Park comprising three lawns and two buildings. The Council agreed to carry on the arrangement with the CIO. 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. In recent years, we have been exploring other models of participation in croquet activities to allow the facility to be opened up to be enjoyed by the whole community, including running regular public Pay & Play sessions during the summer months and hosting 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.

The Trustees meet at four formal meetings throughout the year, and regular contact or additional meetings if necessary in between. The day to day operations of the club are delegated to an Executive Committee of volunteer officers made up from the membership covering the areas of:

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

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.

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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, and we have recently run trials of croquet sessions for children and young adults with special educational needs.

FINANCIAL REVIEW

The Statement of Financial Activities showed a net surplus for the year of £20,319 (2021: £4,856), of which £13,735 (2021: £4,616) is unrestricted, and total reserves stand at £55,807 (2021: £35,488) of which £48,938 are general unrestricted reserves (2021: £35,248).

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

Following the reduction of members during the pandemic, membership continued to grow steadily during 2022 from 65 to 81 members at the end of the year, and as a result membership income increased from prior year. During 2022 the club also ran a full summer season of public Pay & Play sessions, and extended group events for public and community organisations, including groups with disabilities.

The agreement for the temporary hire of part of the upstairs of the Pavilion which began in 2021 was extended in 2022 and continued for the full year. In February 2022 the club also entered a trading agreement with the Council and Bean 'n' Scone to operate their mobile coffee trike from the site.

A key grant of £5,000 was secured from the Orbis Buchanan employee programme to fund taking forward development proposals for the site, enabling the club to submit plans for planning approval which was granted towards the end of 2022.

Expenditure on lawn maintenance reduced in the year due to a change in contractor and a planned move towards greater self-sufficiency on lawn mowing going into 2023.

FUTURE PLANS

Going forward we will continue to seek to secure the long-term future of the club in negotiation with the Council, continue with sustainable arrangements for the maintenance of the lawns and increase club membership, offering pathways from social through to competitive play to suit all members. As part of our development plans we are also committed to encouraging wider participation in croquet and wider use of the facilities, to open the site up to the whole community, within the resources we have available to us.

RESERVES POLICY

We have ambitious long-term plans to invest in and develop the site to secure our future, and the future of croquet in the park, and are in negotiations with the council for a new long lease as part of this planning. Projects of this nature carry a high element of risk and additional cost and we are building our reserves to cover legal & professional costs plus contingency cover for the proposed development works. The balance is held to cover ongoing minor building repairs, and unexpected one-off expenditure on lawns and equipment, or periods of closure as experienced during the pandemic.

RELATED PARTIES

During the year there were no related party transactions.

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PAY POLICY FOR SENIOR MANAGEMENT STAFF

The club is run and managed solely by members of the croquet club acting on a voluntary basis.

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)

David Whitestone

Simon Turner (appointed 3 May 2023)

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 dark ink, appearing to read 'R. L. Jordan', written in a cursive style.

L Jordan (Treasurer)
Trustee

22 October 2023

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**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF EALING CROQUET CLUB
FOR THE YEAR ENDING 31 DECEMBER 2022**

I report on the unaudited financial statements of the CIO for the year ending 31 December 2022 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: 22 October 2023

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STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDING 31 DECEMBER 2022

	Notes	Unrestricted	Restricted	Total		Total
		Funds	Funds	Year ending 31.12.22		Year ending 31.12.21
		£	£	£		£
Income						
Grants and donations		312	7,905	8,217		996
Income from charitable activities	2	15,449	-	15,449		12,243
Income from other trading activities	3	11,643	-	11,643		5,595
Total Income		27,403	7,905	35,308		18,834
Expenditure						
Expenditure on charitable activities	4	11,070	1,321	12,391		13,509
Expenditure on other trading activities	5	2,598	-	2,598		469
Total Expenditure		13,668	1,321	14,989		13,978
Net income for the period		13,735	6,584	20,319		4,856
Reconciliation of Funds						
Total funds brought forward		35,248	240	35,488		30,632
Total funds carried forward		48,983	6,824	55,807		35,488

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 2022

	Notes		Total		Total
		31.12.22	31.12.22		31.12.21
		£	£		£
Current Assets					
Debtors		397			605
Cash at bank and in hand		57,481			37,593
			57,878		38,198
Current Liabilities					
Accruals		(989)			(1,231)
Deferred income		(250)			(895)
Key deposits & refunds held		(832)			(584)
Total Creditors falling due within one year	7		(2,071)		(2,710)
Net Current Assets			55,807		35,488
Net Assets			55,807		35,488
The Funds of the Charity					
Unrestricted Funds	8		48,983		35,248
Restricted Funds	8		6,824		240
Total Charity Funds			55,807		35,248

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

These accounts were approved by the Trustees on 22 October 2023 and were signed on their behalf by:



L Jordan (Treasurer)

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

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDING 31 DECEMBER 2022

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 £13,735 for the period and free reserves of £48,983. 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 31.12.22		Year ending 31.12.21
	£		£
Membership fees	10,480		8,880
Guest fees	512		454
Tournament income	766		742
Public and Community Events	2,978		1,554
Other Lawn hire	713		613
Total	15,449		12,243

3. INCOME FROM OTHER TRADING ACTIVITIES

	£		£
Clothing sales	53		490
Pavilion and other clubhouse hires	8,810		5,008
Trading agreements	2,780		-
Fundraising events	-		97
Total	11,643		5,595

4. EXPENDITURE ON CHARITABLE ACTIVITIES

	£		£
Membership costs	1,004		814
Lawn maintenance	6,882		9,833
Other running expenses	1,670		1,516
Tournaments	308		198
Public and Community Events	1,024		78
Other Lawn hire	183		170
Legal & professional	-		900
Miscellaneous	-		-
Total	11,070		13,509

5. EXPENDITURE ON OTHER TRADING ACTIVITIES

	£		£
Clothing sales	93		437
Trading agreements	2,506		-
Fundraising events	-		32
Total	2,598		437

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

The charity employed 2 part time staff on an average of 2 hrs per week to support the delivery of public Pay & Play sessions during the summer season.

There were no employees who earned in excess of £60,000 in the year (2021: none)

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

	2022		2021
	£		£
Accruals	989		1,231
Deferred income	250		895
Key Deposits and refunds held on account	832		584
TOTAL CREDITORS DUE WITHIN ONE YEAR	2,071		2,710

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

8. MOVEMENT IN FUNDS

	Balance at				Balance at
	31.12.21		Income	Expenditure	31.12.22
	£		£	£	£
Unrestricted funds	35,248		27,403	13,668	48,983
Restricted funds					
Site Development grants	-		5,000	1,025	3,975
SEN Croquet and wellness grant	-		2,280	174	2,106
Opening doors on Croquet	-		500	121	379
Inclusion Programme	240		125	-	365
Total Restricted funds	240		7,905	1,321	6,824
TOTAL FUNDS	35,488		35,308	14,989	55,807

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

Restricted funds: Restricted funds represents grants & donations received in support of the Development of the site, trials of croquet and wellness sessions for children and young people with SEN (special educational needs), improved signage for the site and Pay & Play sessions under the Croquet Association's Opening Doors agenda, and towards the club's Inclusion activities.