

EALING CROQUET CLUB

A Charitable Incorporated Organisation

Registered Charity Number 1180927

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDING 31 DECEMBER 2023

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REPORT OF THE CHAIR OF TRUSTEES

The most momentous news to impart, although it falls outside the period covered by this report, is that we have now signed a lease with the Council, for a 15-year term. This is a very significant development for the club, giving us security of tenure for the site and allowing us to plan for the future with confidence. My thanks to the Council for their ongoing support in helping us achieve this goal.

On the lawns it was another busy and successful year, with the club competing in a wide range of Croquet England and Croquet South East competitions and leagues, across both Association and Golf Croquet. Club members also competed with considerable success as individuals in tournaments around the country.

An intrepid team ventured much further afield, to Latvia to compete in the inaugural GC European Club League. This proved a memorable adventure, not least because they won the heat, gaining a place in the final at Roehampton.

Our AC Advanced tournament attracted its usual strong field, and the GC B- and C-Level tournaments were well supported. We hosted a Croquet South East Short Croquet tournament for the first time, and this proved a great success, helped by the baking hot October weather. We also hosted the AC Mary Rose final.

The Charity One-Ball heat was great fun as usual, and raised funds for the UN Refugee Agency UNHCR. We retained the Lloyd-Pratt Mallet in our annual friendly against High Wycombe, the result coming down to a shoot-out at the peg when the match scores were tied.

The biggest event, however, was the Association Croquet World Championships, for which we hosted three days of block play and two days of the Plate, featuring many of the world's top players. Our lawns were widely complimented, and our hospitality praised, as it was for all the tournaments and matches we hosted. My thanks to everyone who helped make the Worlds such a success, and to all members for giving up use of the lawns for a week.

We ran two public coaching courses at the start of the season to drive recruitment, in addition to our regular Pay & Play programme. We hired out the club for a number of successful events, and trialled Yoga on the Lawns as an unusual early morning activity.

We secured an Ealing Futures Improving Access grant plus our own fundraising match for the work on improving access to the lawns. Heathrow Community Trust awarded us a grant of £14,900, and the Orbis Buchanan employee programme gave us a second grant, of £4,000, both of which were carried forward for work on the pavilion in 2024. Croquet England gave us a grant towards the purchase of our mower, which has made us less reliant on the whims of contractors, as well as saving us a significant amount of money. Our smart new sign outside the pedestrian gate was partly funded by winning the CqE Opening doors competition.

The pavilion received a fresh coat of green paint, thanks to a generous donation by a local business. We refreshed our website, comprehensively rewriting the content.

As always, none of this could have been achieved without the efforts of so many members who contribute in so many ways – far too many for me to be able to list them individually. My thanks to everyone who helps makes the club a success, with a well-earned reputation for being friendly and welcoming.


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 2023.

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 Lammas Park comprising three lawns and two buildings. The Council agreed to carry on the arrangement with the CIO. The CIO and the Council continued negotiation about the future arrangements during the year, concluding in taking on a new lease for the site in 2024.

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 continue to develop our programme 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 £30,491 (2022: £20,319), of which £12,300 (2022: £13,735) is unrestricted, and total reserves stand at £86,298 (2022: £55,807) of which £23,447 are general unrestricted reserves (2022: £48,938), after having set aside £37,836 in designated funds for known future commitments in relation to essential renovations and repairs of the Pavilion, legal and other costs of taking on the lease for the site, and matched funds for expenditure covered by Restricted funds (2022: nil).

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 from 81 to 97 at the end of the year, and as a result membership income increased from prior year. During 2023 the club continued to run public Pay & Play sessions throughout April to September, and extended group events for public and community organisations, including groups with disabilities.

Hosting the Association Croquet World Championships block play increased income from Tournaments and related expenditure.

The agreement for the temporary hire of part of the upstairs of the Pavilion which began in 2021 was extended in 2023 and continued for the full year, and the trading agreement with the Council and Bean 'n' Scone to operate their mobile coffee trike from the site which began in 2022 continued, as well as some smaller hires for storage facilities for other sporting groups which operate in the park.

The CIO was also successful in securing a number of restricted grants, most notably a further grant of £4,000 from the Orbis Buchanan employee programme, and a grant totalling £14,900 from the Heathrow Community Trust split over the 2023 and 2024 financial years to fund taking forward development proposals for the site.

Expenditure on lawn maintenance continued at a reduced level as we continued to make our planned move towards greater self-sufficiency on lawn mowing going into 2023, which included the purchase of a mower and storage units which are held as tangible fixed assets. Additional spending on croquet equipment in preparation for hosting the Association Croquet World Championships block play, and on our website refresh increased spending in other areas.

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.

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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.

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; resigned 18 August 2024)

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

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- 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

We are grateful to all members who give their time to assist in these and other roles to support the smooth running of the club.

AUDIT AND INDEPENDENT EXAMINATION

As a charity registered as a body corporate under Part 11 of the Charities Act 2011 the CIO is not required to undertake an audit either under the Charities Act or by nature of its governing document, however an independent examination is required due to our gross income being more than £25,000 in the financial year, with which we have duly complied.

APPROVAL

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



R L Jordan (Treasurer)
Trustee

20 October 2024

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**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF EALING CROQUET CLUB
FOR THE YEAR ENDING 31 DECEMBER 2023**

I report on the unaudited financial statements of the CIO for the year ending 31 December 2023 as set out on pages 9 to 14.

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.

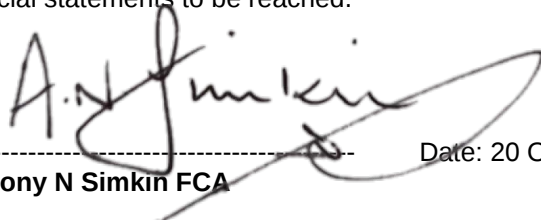
INDEPENDENT EXAMINER'S STATEMENT

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: 20 October 2024

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STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDING 31 DECEMBER 2023

	Notes	Unrestricted	Restricted	Total		Total
		Funds	Funds	Year ending 31.12.23		Year ending 31.12.22
		£	£	£		£
Income						
Grants and donations		449	19,393	19,842		8,217
Income from charitable activities	2	19,422	-	19,422		15,449
Income from other trading activities	3	12,191	-	12,191		11,643
Other income		610	-	610		-
Total Income		32,672	19,393	52,065		35,308
Expenditure						
Expenditure on charitable activities	4	15,490	4,227	19,717		12,391
Expenditure on other trading activities	5	1,857	-	1,857		2,598
Total Expenditure		17,347	4,227	21,574		14,989
Net income for the year		15,325	15,166	30,491		20,319
Transfers between funds	9	(3,025)	3,025	-		-
Net movement in funds for the year		12,300	18,191	30,491		20,319
Reconciliation of Funds						
Total funds brought forward		48,983	6,824	55,807		35,488
Total funds carried forward		61,283	25,015	86,298		55,807

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 14 form part of these accounts.

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BALANCE SHEET AS AT 31ST DECEMBER 2023

	Notes		Total		Total
		31.12.23	31.12.23		31.12.22
		£	£		£
Fixed Assets	7		5,561		-
Current Assets					
Debtors		318			397
Cash at bank and in hand		86,548			57,481
			86,866		57,878
Current Liabilities					
Accruals		(4,900)			(989)
Deferred income		(107)			(250)
Key deposits & refunds held		(1,122)			(832)
Total Creditors falling due within one year	8		(6,129)		(2,071)
Net Current Assets			80,737		55,807
Net Assets			86,298		55,807
The Funds of the Charity					
Unrestricted Funds					
General Funds		23,447			48,983
Designated Funds		37,836			-
Total Unrestricted Funds	9		61,283		
Restricted Funds	9		25,015		6,824
Total Charity Funds			86,298		55,807

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

These accounts were approved by the Trustees on 20 October 2024 and were signed on their behalf by:



R L Jordan (Treasurer)

The notes on pages 11 to 14 form part of these accounts.

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDING 31 DECEMBER 2023

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.

1.9 Tangible Fixed Assets

Tangible fixed assets are stated at cost less depreciation. Individual fixed assets costing £1,000 or more are capitalised at cost. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

- Fixtures & Fittings – 20% straight line basis
- Equipment – 33.3% straight line basis

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2. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted	Restricted	Year ending 31.12.23	Year ending 31.12.22
	£	£	£	£
Membership fees	13,046	-	13,046	10,480
Guest fees	312	-	312	512
Tournament income	2,982	-	2,982	766
Public and Community Events	2,824	-	2,824	2,978
Other Lawn hire	258	-	258	713
Total	19,422	-	19,422	15,449

3. INCOME FROM OTHER TRADING ACTIVITIES

	£	£	£	£
Club clothing sales	1,027	-	1,027	53
Pavilion and other clubhouse hires	8,409	-	8,409	8,810
Trading agreements	2,755	-	2,755	2,780
Fundraising events	-	-	-	-
Total	12,191	-	12,191	11,643

4. EXPENDITURE ON CHARITABLE ACTIVITIES

	£	£	£	£
Membership costs	1,077	-	1,077	1,004
Equipment, repairs and renewals	3,349	2,212	5,561	266
Lawn maintenance	6,785	-	6,785	6,882
Other running expenses	2,611	-	2,611	1,404
Tournaments	1,047	-	1,047	308
Public and Community Events	552	-	552	1,024
Other Lawn hire	70	-	70	183
Legal & professional	-	1,060	1,060	-
Miscellaneous	-	955	955	-
Total	15,490	4,227	19,717	11,070

5. EXPENDITURE ON OTHER TRADING ACTIVITIES

	£	£	£	£
Club clothing sales	1,077	-	1,077	93
Trading agreements	780	-	780	2,506
Total	1,857	-	1,857	2,598

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

The charity employed 1 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 (2022: none)

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

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7. TANGIBLE FIXED ASSETS

	Fixtures & Fittings	Equipment	Total
	£	£	£
COST			
As at 1 January 2023	-	-	-
Additions during the year	3,966	3,393	7,359
As at 31 December 2023	3,966	3,393	7,359
DEPRECIATION			
As at 1 January 2023	-	-	-
Charge for the year	761	1,037	1,798
As at 31 December 2023	761	1,037	1,798
NET BOOK VALUES			
As at 31 December 2022	-	-	-
As at 31 December 2023	3,205	2,356	5,561

8. CREDITORS: Amounts falling due within one year

	2023	2022
	£	£
Accruals	4900	989
Deferred income	107	250
Key Deposits and refunds held on account	1122	832
TOTAL CREDITORS DUE WITHIN ONE YEAR	6,129	2,071

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

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9. MOVEMENT IN FUNDS

	Balance at			Transfers	Balance at
	31.12.22	Income	Expenditure	between funds	31.12.23
	£	£	£	£	£
Unrestricted funds					
General funds	48,983	32,672	17,347	(40,861)	23,447
Designated funds					
Site Development: Essential repairs	-			14,540	14,540
Improving Access grant match	-			3,876	3,876
Lease legal costs	-			13,920	13,920
Lease deposit	-			5,500	5,500
Total Designated funds	-	-	-	37,836	37,836
Total Unrestricted Funds	48,983	32,672	17,347	(3,025)	61,283
Restricted funds					
Site Development grants	3,975	12,940	1,060	-	15,855
SEN Croquet and wellness grant	2,106	-	14	-	2,092
Opening doors on Croquet	379	-	393	14	-
Improving Access grant	-	3,723	1,029	-	2,694
Mower grant	-	2,730	1,732	3,011	4,009
Inclusion Programme	365	-	-	-	365
Total Restricted funds	6,824	19,393	4,227	3,025	25,015
TOTAL FUNDS	55,807	52,065	21,574	-	86,298

Unrestricted funds:

- Unrestricted general funds represent funds available to spend at the discretion of the Trustees.
- Unrestricted designated funds represent funds set aside by the Trustees for known future commitments in relation to essential renovations and repairs of the Pavilion, legal and other costs of taking on the lease for the site, and matched funds for expenditure covered by Restricted funds.

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.