

EALING CROQUET CLUB

A Charitable Incorporated Organisation

Registered Charity Number 1180927

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDING 31 DECEMBER 2024

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REPORT OF THE CHAIR OF TRUSTEES

Once again it was a very busy year on the lawns, across both Golf Croquet and Association Croquet.

We successfully hosted our usual schedule of tournaments, and following our successful trip to Latvia in 2023, we welcomed teams from across the continent to our heat of the European GC Club League.

The quality of our catering at these events is gaining a growing reputation across the croquet world!

Ealing teams entered Croquet England national inter-club competitions and Croquet South East leagues across both codes.

Individual club members enjoyed considerable success at tournaments across the country.

We continued our winning streak in retaining the Lloyd-Pratt Mallet in our annual friendly against High Wycombe, and our Charity One-Ball heat raised a significant sum for this year's designated charity the British Heart Foundation.

We continued our efforts to widen community involvement in croquet with Pay & Play sessions and taster events, and once again welcomed a number of private hire events.

As mentioned in last year's report, we signed a 15-year lease with the Council in 2024. This allowed us to undertake some vital repairs to the pavilion, in return for which we will receive rent holidays.

During this work corrosion to the ring beam at the base of the first floor was discovered, and remedial work was put in place to address this.

The outside of the white room was given a coat of paint by members.

New ramps and steps were installed to all three lawns, which have dramatically improved access for both players and equipment.

The Pilates Hub took over from the personal trainer upstairs in the pavilion, making further use of the site and providing us with a valuable source of income.

All of the above, and much else besides, is only possible because of the enormous amount of work put in by so many members on an entirely voluntary basis. My warm thanks 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 2024.

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 2019).

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 Lammass 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

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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, and we continue to develop our programme of croquet sessions for children and young adults with special educational needs.

FINANCIAL REVIEW AND ACTIVITIES

The Statement of Financial Activities showed a net deficit for the year of £20,227 (2023: surplus of £30,491), which arises mainly from spending down against restricted funds and an underlying surplus of £15,677 before designations (2023: £12,300) is unrestricted. Total reserves stand at £66,071 (2023: £86,298) of which £31,374 are general unrestricted reserves (2023: £23,447), after having set aside £15,290 in designated funds for known future commitments in relation to essential renovations and repairs of the Pavilion, and £5,500 relating to the deposit on the 15 year lease.

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

Membership numbers fell back slightly in the year from 97 to 89 at the end of the year, although membership income remained broadly steady at £13,706 for the year due to fee increases. This income primarily funds the ongoing running expenses of the club including lawn maintenance.

The club successfully ran 3 National and 1 Regional Tournament in the year and also hosted a heat of the European GC Club League. Income from these sources was £1,467 (net income £890).

During 2024 we continued to run public Pay & Play sessions throughout April to September, delivering 239 sessions to family and friends groups plus sessions to 64 participants from local community groups (41% older people). These sessions meet our aim of opening the site to the local community as well as bringing in income of £2,555 in the year (net income £1,910).

The hire of part of the upstairs of the Pavilion continued under a new arrangement with Pilates Hub London, and we continued the trading agreement with the Bean 'n' Scone mobile coffee trike, as well as providing some smaller hires for storage facilities for other sporting groups which operate in the park. During 2024 we expanded our successful trial of 'Yoga on the lawns'.

The CIO was also successful in securing a number of restricted grants, most notably a grant of £5,000 from the Grocers' Charity which was matched funded by donations from the membership, and the final payment of £4,470 from the Heathrow Community Trust to add to the amounts already received from the Orbis Buchanan employee programme (Total grant £9,000), and Heathrow Community Trust (Total grant £13,410) in support of taking on the lease and renovation of the clubhouse pavilion.

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 2024, having purchased a mower and storage units in the previous year part funded by a grant from Croquet England.

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FUTURE PLANS

Having taken on the 15 year lease for the clubhouse and site during the year we are now planning a period of consolidation to focus on sustainable arrangements for the maintenance of the lawns, refine the management structure of the club, and continue to work to increase club membership, offering pathways from social through to competitive play to suit all members. We will continue to encourage wider participation in croquet and use of the facilities, to open the site up to the whole community to experience croquet activities, within the resources we have available to us.

RESERVES POLICY

The club signed a 15-year lease with the Council in 2024. This allowed us to undertake some vital repairs to the pavilion, in return for which we will receive rent holidays. In anticipation of the need to complete these repairs, and the legal costs of taking on the lease, we had already set aside reserves from earlier years. Together with grants raised this provided the funding to commence these renovation works during 2024. During this period corrosion to the ring beam at the base of the first floor was discovered, and therefore the Trustees set aside additional designated reserves to cover the remedial work needed to address this problem during 2025. We have also set aside an amount of £5,500 equivalent to the deposit on the lease which is not available for the day-to-day operations of the club.

Remaining general fund reserves are held to support the ongoing operations of the club. We have set a target of between £25,000 to £35,000 for these reserves to cover seasonal cash flow requirements, ongoing minor building repairs, 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

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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, covering all aspects of managing and running the club on a day-to-day basis.

We are grateful to all members who come together to give their time to assist and ensure 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

19 October 2025

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**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF EALING CROQUET CLUB
FOR THE YEAR ENDING 31 DECEMBER 2024**

I report on the unaudited financial statements of the CIO for the year ending 31 December 2024 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.

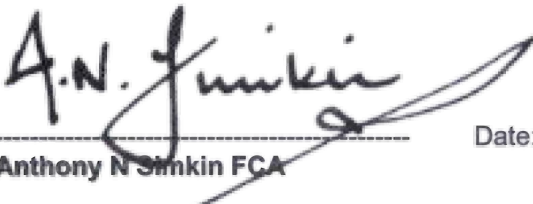
INDEPENDENT EXAMINER'S STATEMENT

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: 19 October 2025

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STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDING 31 DECEMBER 2024

	Notes	Unrestricted	Designated	Restricted	Total	Total
		Funds	Funds	Funds	Year ending 31.12.24	Year ending 31.12.23
		£	£	£	£	£
Income						
Grants and donations		113	-	15,429	15,542	19,842
Income from charitable activities	2	18,515	-	-	18,515	19,422
Income from other trading activities	3	8,382	-	-	8,382	12,191
Other income		-	-	-	-	610
Total Income		27,010	-	15,429	42,439	52,065
Expenditure						
Expenditure on charitable activities	4	10,308	24,773	26,560	61,642	20,794
Expenditure on other trading activities	5	1,025	-	-	1,025	780
Total Expenditure		11,333	24,773	26,560	62,666	21,574
Net income for the year		15,677	(24,773)	(11,131)	(20,227)	30,491
Transfers between funds	9	(7,750)	7,727	23	-	-
Net movement in funds for the year		7,927	(17,046)	(11,108)	(20,227)	30,491
Reconciliation of Funds						
Total funds brought forward		23,447	37,836	25,015	86,298	55,807
Total funds carried forward		31,374	20,790	13,907	66,071	86,298

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 2024

	Notes		Total		Total
		31.12.24	31.12.24		31.12.23
		£	£		£
Fixed Assets	7		4,756		5,561
Current Assets					
Debtors		9,750			318
Debtors recoverable after more than 1 year		5,500			-
Cash at bank and in hand		69,621			86,548
			84,871		86,866
Current Liabilities					
Accruals		(22,126)			(4,900)
Deferred income		-			(107)
Key deposits & refunds held		(1,430)			(1,122)
Total Creditors falling due within one year	8		(23,556)		(6,129)
Net Current Assets			61,315		80,737
Net Assets			66,071		86,298
The Funds of the Charity					
Unrestricted Funds					
General Funds		31,374			23,447
Designated Funds		20,790			37,836
Total Unrestricted Funds	9		52,164		61,283
Restricted Funds	9		13,907		25,015
Total Charity Funds			66,071		86,298

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

These accounts were approved by the Trustees on 19 October 2025 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 2024

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 2019) – (Charity SORP (FRS 102) (second edition - October 2019)), 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 a net unrestricted income surplus of £7,927 after designations for the year and free reserves of £26,618. 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	Designated	Restricted	Year ending 31.12.24	Year ending 31.12.23
	£	£	£	£	£
Membership fees	13,706	-	-	13,706	13,046
Guest fees	144	-	-	144	312
Other auxillary membership income	111	-	-	111	1,027
Tournament income	1,467	-	-	1,467	2,982
Public and Community Events	2,555	-	-	2,555	2,824
Other Lawn hire	532	-	-	532	258
Total	18,515	-	-	18,515	19,422

3. INCOME FROM OTHER TRADING ACTIVITIES

	£	£	£	£	£
Pavilion and other clubhouse hires	6,064	-	-	6,064	8,409
Trading agreements	2,318	-	-	2,318	2,755
Total	8,382	-	-	8,382	12,191

4. EXPENDITURE ON CHARITABLE ACTIVITIES

	£	£	£	£	£
Membership costs	1,557	-	-	1,557	1,077
Replacement, repairs and renewals	591	-	-	591	5,561
Lawn maintenance	1,333	-	1,544	2,877	6,785
Rent and utilities	3,566	-	-	3,566	-
Other running expenses	1,673	-	-	1,673	3,688
Tournaments	577	-	-	577	1,047
Public and Community Events	645	-	-	645	552
Other Lawn hire	367	-	-	367	70
Legal & professional	-	20,897	-	20,897	1,060
Pavilion renovation work	-	-	22,300	22,300	-
Site access improvements	-	3,876	2,717	6,593	-
Miscellaneous	-	-	-	-	955
Total	10,308	24,773	26,560	61,642	20,794

5. EXPENDITURE ON OTHER TRADING ACTIVITES

	£	£	£	£	£
Pavilion and other hires	645	-	-	645	-
Trading agreements	380	-	-	380	780
Fundraising events	-	-	-	-	-
Total	1,025	-	-	1,025	780

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 months of April to September.

There were no employees who earned in excess of £60,000 in the year (2023: 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 2024	3,966	3,393	7,359
Additions during the year	-	1,221	1,221
As at 31 December 2024	3,966	4,614	8,580
DEPRECIATION			
As at 1 January 2024	761	1,037	1,798
Charge for the year	793	1,233	2,026
As at 31 December 2024	1,554	2,270	3,824
NET BOOK VALUES			
As at 31 December 2023	3,205	2,356	5,561
As at 31 December 2024	2,412	2,344	4,756

8. CREDITORS: Amounts falling due within one year

	2024	2023
	£	£
Accruals	22,128	4,900
Deferred income	-	107
Deposits and refunds held on account	1,430	1,122
Total	23,558	6,129

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
	31.12.23	Income	Expenditure	between	31.12.24
	£	£	£	funds	£
Unrestricted funds					
General funds	23,447	27,010	11,333	(7,750)	31,374
Designated funds					
Site Development: Essential repairs	14,540	-	-	750	15,290
Improving Access grant match	3,876	-	3,876	-	-
Lease legal costs	13,920	-	20,897	6,977	-
Lease deposit	5,500	-	-	-	5,500
Total Designated funds	37,836	-	24,773	7,727	20,790
Total Unrestricted Funds	61,283	27,010	36,106	(23)	52,164
Restricted funds					
Site Development grants	15,855	15,429	22,300	-	8,985
SEN Croquet and wellness grant	2,092	-	-	-	2,092
Opening doors on Croquet	-	-	-	-	-
Improving Access grant	2,694	-	2,717	23	-
Mower grant	4,009	-	1,544	-	2,465
Inclusion Programme	365	-	-	-	365
Total Restricted funds	25,015	15,429	26,560	23	13,907
TOTAL FUNDS	86,298	42,439	62,666	-	66,071

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, and an amount equivalent to the deposit on the lease which is not available for day to day operations of the club.

Restricted funds: Restricted funds represents grants & donations received in support of the renovation of the pavilion and improvements to access to the lawns through the addition of ramps and steps, funding towards trials of croquet and wellness sessions for children and young people with SEN (special educational needs), and towards the club's inclusion activities. The remaining balance on the Mower fund represents amounts held to cover depreciation of the mower purchased with the grant.

10. OPERATING LEASE COMMITMENTS

At 31 December 2024 the charity had annual commitments under non-cancellable operating leases as follows:

	Land and buildings	
	2024	2023
	£	£
Operating leases which expire:		
Within ten to fifteen years	4,000	-

Operating lease rentals included in expenditure on charitable activities: land & buildings £833.