

**Croquet England CIO (Charity Number 1202444)**  
**Trustees' Annual Report for the period**  
**22 March 2023 to 31 December 2023**

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## **Objectives and Activities**

### ***Summary of the purposes of the charity as set out in its governing document***

The Croquet England CIO has two primary purposes set out in our constitution

- The promotion of community participation in healthy recreation in particular by the provision of facilities for the playing of Croquet.
- The advancement of the amateur sport of croquet for the public benefit by the provision of facilities for participation in the sport of Croquet.

### ***Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.***

In July 2022, members of the Croquet Association voted at a Special General Meeting to approve the submission of an application to form the Croquet England CIO. The Charity Commission approved this on 22 March 2023.

On that date, the predecessor organisation, the unincorporated Croquet Association, had just launched the 2023 season, and the Trustees decided that it would be too disruptive to seek to transfer activities during the playing season. Therefore, plans were set by the Trustees for work by the Trustees, Executive and various committees to prepare Croquet England to take over all day to-day activities from the Croquet Association ready for the 2024 calendar year and playing season.

### ***Statement confirming whether the Trustees have had regard to the guidance issued by the Charity Commission on public benefit***

The Charity Trustees regularly use the guidance issued by the Charity Commission during their activities. This has included the specific guidance documents (CC3a, CC4, PB2 and PB3) identified by the Charity Commission during evaluation of our application.

The guidance for Trustees, which is issued to all new Trustees and is available to those considering applying for a role, contains links to this guidance.

### ***Policy on grant making***

Croquet England provides financial support to develop croquet in all its forms through gaining more members playing in improved facilities at more locations, while encouraging a more diverse and inclusive membership.

Financial support is available, through grants and loans, to Croquet England's Affiliated Clubs, including those with an educational affiliation, to help them develop croquet for the public benefit:

- The provision of initial equipment and/or grants and a reduction in initial affiliation fees to help Clubs become established.
- Grants to existing Clubs to finance the improvement of lawns and/or essential off-court facilities; to prevent the closure of an existing Club or to help the re-establishment of an existing Club after relocation.
- Loans to new Clubs or existing Clubs.

Grants, which are limited to 50% of the cost and to a maximum of £5000, are made for special projects and not ordinary running costs. Loans are interest-free.

Financial support is also available to individuals, through bursaries to potential international players, with preference given to applicants aged under 25, and through sponsorship to assist players under 25 to join more than one club.

### ***Contribution made by volunteers***

Croquet England is a primarily voluntary organisation, with over 70 volunteers serving as Trustees, members of the Executive, a member of a committee or in another volunteer role. Many hundreds of people volunteer in support of some of our affiliate clubs and in support of croquet events across the country.

The commitment and dedication of our volunteers, which is essential to the smooth running of Croquet England, is greatly valued and appreciated.

## **Achievements and Performance**

***Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.***

The primary milestones set by the Charity Trustees were in relation to mobilising the CIO:

1. Clubs and Federations joining as affiliates of Croquet England from November 2023.
2. Launch of the Tournament Entry System on 1 February 2024.
3. Acceptance of voting members, enabling the first General Meeting of Members in March 2024.

All three were met.

## Financial Review

### ***Review of the charity's financial position at the end of the period***

The charity had relatively few transactions in the period, other than collecting subscriptions for 2024. At the end of the period, we had a small net deficit of £318.

### ***Statement explaining the policy for holding reserves stating why they are held***

The charity had no reserves at the end of 2023.

### ***Amount of reserves held***

None.

### ***Reasons for holding zero reserves***

Croquet England was incorporated on 22 March 2023. The Trustees decided that it would be too disruptive to seek to transfer activities during that season. Therefore, plans were set by the Trustees for work by the Trustees, Executive and various committees to prepare Croquet England to take over all day to-day activities from the Croquet Association ready for the 2024 calendar year and playing season. There was therefore no need for Croquet England to hold any reserves in 2023.

All the assets of the Croquet Association barring a small contingency fund were donated to Croquet England during 2024.

### ***The charity's principal sources of funds (including any fundraising)***

From the beginning of 2024, the charity has stable income streams from sources including individual subscriptions, club subscriptions, tournament entry fees and levies and its shop.

***A description of the principal risks facing the charity***

The Trustees are responsible for the identification, mitigation and/or management of risks. To achieve this, a register of all the risks identified is maintained and, as part of the register, a management and mitigation strategy. This is subject to review by the Trustees on an annual basis, with responsibility for delivery of the mitigation strategies delegated to the Executive.

The register identifies risks in the areas of

- financial
- staff/volunteers
- organisational/governance
- environmental/physical
- technological
- clubs/federations
- membership
- competition.

The principal areas where the risk of either failure to act or the impact of events is considered 'high' and the associated mitigation strategies are:

- Shortage of volunteers at a national level, risking the ability of the organisation to carry out its business given the level of dependency on volunteers. Croquet England has a goal of achieving external funding in future to enable more staff to be recruited and reduce the dependence on volunteers, but meanwhile attention is being paid to succession planning and developing pathways for volunteers.
- Loss of key personnel, including Trustees and Officers, Executive Directors, committee chairs, office staff and individuals with key skills. Vacancies are filled through advertising supported by headhunting within playing networks. Continuity planning is underway, with a focus on ensuring multiple people have the access and training needed to support critical functions, and increasing levels of documentation of details of processes and procedures.
- Aging demographic, which impacts not only on players but also on administration, linking to the risk of shortage of volunteers. Recruitment is a constant focus, and a Next Generation scheme aims to introduce croquet to younger players.

## Structure, Governance and Management

### ***Description of charity's trusts:***

None

### ***Type of governing document (trust deed, royal charter)***

Constitution

### ***How is the charity constituted? (e.g. unincorporated association, CIO)***

Croquet England is a Charitable Incorporated Organisation (CIO)

### ***Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more Trustees***

Clause 13 (a) of the Constitution provides that the elected trustees shall be elected by the voting members of the charity in accordance with Clause 13(d). The Board has decided that there should be 6 elected trustees. Clause 13(d) provides that each elected Charity Trustee shall be an individual member of the charity, elected to represent the members in his or her regional constituency.

Clause 13(b) provides that the elected Charity Trustees may appoint further Charity Trustees to ensure that the Board of Trustees has a diversity of background and experience. Clause 13(i) provides that the members or the Charity Trustees may at any time decide to appoint a new Charity Trustee, whether in place of a Charity Trustee who has retired or been removed in accordance with clause 15 (Retirement and removal of Charity Trustees), or as an additional Charity Trustee, provided that the limit specified in clause 12(3) on the number of Charity Trustees would not as a result be exceeded.

### ***Policies and procedures adopted for the induction and training of trustees***

A guide for Croquet England Trustees has been produced. This is intended to act as a guide to people thinking about becoming a trustee, and as an induction guide for new trustees. It includes an induction checklist which identifies key Croquet England and Charity Commission documents with which Trustees should be familiar.

### ***The charity's organisational structure and any wider network with which the charity works***

The Board of Trustees is the ultimate decision-making body. It is accountable to the Charity Commission, as well as to the croquet playing community. For efficient running it has adopted a set of Standing Orders. In practice, the Trustees limit themselves to deciding on, and reviewing, strategy and general policy, using their powers of delegation to appoint the Executive.

The Executive deals with the day to day running of the organisation, assisted by a range of committees to which it further delegates business. The members of the Executive are appointed by the Trustees. This includes a Chief Executive Officer, a Treasurer and a Secretary. One of the Trustees (usually the Chair) is also a member of the Executive. The Executive has adopted a Practice Book that defines the roles and responsibilities of the various committees, panels and individuals appointed by it.

## Reference and Administrative details

Charity name	Croquet England
Other name the charity uses	The predecessor organisation was the Croquet Association (an unincorporated association)
Registered charity number	1202444
Charity's principal address	Croquet England Old Bath Road Cheltenham GL53 7DF


## Names of the Charity Trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Number of Trustee Meetings Attended in 2023/Number meetings held during dates acted
1	Peter Michael Allan		22 March 2023 onwards	4/6
2	Ian Martin Cobbold		22 March 2023 to 06 April 2023	0/1
3	George Kenneth Collin		22 March 2023 onwards	6/6
4	Patricia Ellen Duke-Cox	Acting President from 07 October 2023; President from 16 March 2024	22 March 2023 to 07 October 2023	3/3
5	David John Kibble		22 March 2023 to 07 May 2023	1/1
6	Peter Hugh Nelson		22 March 2023 to 07 October 2023	3/3
7	Samir Raman Patel	Chair from 06 April 2023	22 March 2023 onwards	6/6
8	Dennis Scarr		22 March 2023 to 06 April 2023	0/1
9	Andrew Kenneth Stewart		22 March 2023 onwards	5/6
10	Robin Tasker		22 March 2023 onwards	6/6
11	Brian Wilson		22 March 2023 onwards	5/6
12	Carol Eve Driver		06 April 2023 onwards	5/6
13	Timothy Martin King		07 October 2023 onwards	1/3
14	Stuart M Smith		07 October 2023 onwards	1/3

## Declarations

The Trustees declare that they have approved the Trustees' report above on 14 September 2024

Signed on behalf of the Charity's Trustees

Signature	
Full Name	Samir Raman Patel
Position	Chair of the Board of Trustees
Date	17 September 2024

**CROQUET ENGLAND**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE PERIOD ENDED 31 DECEMBER 2023**  
**SUMMARY INCOME AND EXPENDITURE ACCOUNT**

	<u>Notes</u>	Unrestricted funds £
<b>Incoming resources</b>	<b>3</b>	
<b>Income and endowments from:</b>		
Donations and legacies		80
Investments		40
<b>Total Income</b>		<u>120</u>
<b>Resources expended</b>	<b>4</b>	
<b>Expenditure on:</b>		
Charitable activities		438
<b>Total Expenditure</b>		<u>438</u>
<b>Net income/(expenditure) and net movement in funds for the year</b>		(318)
<b><i>Reconciliation of funds:</i></b>		
Total funds brought forward		-
<b>Total funds carried forward</b>		<u>(318)</u>

**CONTINUING OPERATIONS**

None of the Charity's activities were discontinued during the above financial period.

**TOTAL RECOGNISED GAINS AND LOSSES**

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

## CROQUET ENGLAND BALANCE SHEET AT 31 DECEMBER 2023

	<u>Notes</u>	2023	
		£	£
<b>Fixed assets</b>			
Intangible assets	6		540
<b>Current assets</b>			
Debtors	7	2,404	
Cash at bank and in hand		68,543	
<b>Total current assets</b>		<u>70,947</u>	
<b>Creditors: amounts falling due within one year</b>	8	<u>71,805</u>	
<b>Net current assets/(liabilities)</b>			(858)
<b>Total net assets/(liabilities)</b>			<u><u>(318)</u></u>
<b>Funds of the Charity</b>			
Unrestricted funds			<u>(318)</u>
<b>Total funds</b>			<u><u>(318)</u></u>

Approved by the Trustees on 14 September 2024 and signed on its behalf by:



..... SAMIR PATEL (Chairman)

17 September 2024



# CROQUET ENGLAND

## NOTES TO THE ACCOUNTS

### FOR THE PERIOD ENDED 31 DECEMBER 2023

## 1 BASIS OF PREPARATION OF THE ACCOUNTS

### 1.1 Basis of accounting

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 accounts have been prepared in accordance with:

- the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014,
- the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102),
- and with the Charities Act 2011.

The Charity was formed on 22 March 2024 and these are the first accounts of the Charity. The Charity constitutes a public benefit entity as defined by FRS 102.

### 1.2 Going concern

The Charity was formed to take over from the Croquet Association as the governing body of croquet in England from the start of 2024. The Croquet Association has been in existence since 1897 and the trustees expect the Charity will be governing croquet a long way into the future. During 2024 the Croquet Association will be donating the majority of its assets, with a book value over £300,000, to the charity.

## 2 ACCOUNTING POLICIES

### 2.1 INCOME

#### Recognition of income

These are included in the Statement of Financial Activities (SoFA) when:

- the Charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

#### Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

#### Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

#### Government grants

The Charity has not received government grants in the reporting period

## CROQUET ENGLAND

### NOTES TO THE ACCOUNTS

### FOR THE PERIOD ENDED 31 DECEMBER 2023

#### 2.1... **Support costs**

The Charity has incurred expenditure on support costs. (Note 5).

#### **Income from interest, royalties and dividends**

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

#### **Income from membership subscriptions**

Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services.

#### 2.2 **EXPENDITURE AND LIABILITIES**

##### **Liability recognition**

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the Charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

##### **Governance and support costs**

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the Charity and its compliance with regulation and good practice.

##### **Deferred income**

No material item of deferred income has been included in the accounts.

##### **Creditors**

The Charity has creditors which are measured at settlement amounts less any trade discounts

##### **Basic financial instruments**

The Charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

#### 2.3 **ASSETS**

##### **Intangible fixed assets**

The Charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the Charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 6.2

# CROQUET ENGLAND

## NOTES TO THE ACCOUNTS

### FOR THE PERIOD ENDED 31 DECEMBER 2023

#### 3 ANALYSIS OF INCOME

	Analysis	Unrestricted funds £
Donations and legacies:	Donations	80
Income from investments:	Interest income	40
<b>Total Income</b>		<u>120</u>

#### 4 ANALYSIS OF EXPENDITURE

Analysis	2023 £
Expenditure on charitable activities:	
Administration Costs	438
Total expenditure on charitable activities	<u>438</u>
<b>TOTAL EXPENDITURE</b>	<u>438</u>

Other information:

Analysis of expenditure on charitable activities

Activity or programme	2023 Support Costs £
Administration costs	438
Total	<u>438</u>

#### 5 SUPPORT COSTS

Support cost	2023 Administration Costs £	Basis of allocation
Governance	310	Direct expense
Other support costs	128	Direct expense
<b>Total</b>	<u>438</u>	

# CROQUET ENGLAND

## NOTES TO THE ACCOUNTS

### FOR THE PERIOD ENDED 31 DECEMBER 2023

#### 6 INTANGIBLE ASSETS

##### 6.1 Net Book Value

	Trademarks £
At 22 March 2023	-
Additions	540
At 31 December 2023	<u>540</u>

##### 6.2 Accounting policy

Trademarks are amortised over their estimated useful lives of 20 years, charged on a straight line basis on the anniversary of their purchase.

#### 7 DEBTORS AND PREPAYMENTS

	2023 £
Prepayments and accrued income	2,404
Total	<u>2,404</u>

#### 8 CREDITORS AND ACCRUALS

##### 8.1 Analysis of creditors

	Amounts falling due within one year 2023 £
Trade creditors	240
Accruals and deferred income	71,507
Taxation and social security	58
Total	<u>71,805</u>

# CROQUET ENGLAND

## NOTES TO THE ACCOUNTS

### FOR THE PERIOD ENDED 31 DECEMBER 2023

#### 8.2 Deferred income

Deferred income consists of membership subscriptions for 2024.

<i>Movement in deferred income account</i>	<b>2023</b>
	<b>£</b>
Balance at 22 March 2023	-
Amounts added in current period	71,507
Balance at 31 December 2023	<u>71,507</u>

#### 9 FAIR VALUE OF ASSETS AND LIABILITIES

The Charity had no significant credit, liquidity or market risk impacting on the value of the Charity's assets and liabilities at 31 December 2023.

#### 10 CHARITY FUNDS

Details of material funds held and movements during the reporting period

Fund names	Purpose and Restrictions	Income £	Expenditure £	Fund balances carried forward £
Unrestricted Funds	Unrestricted	120	(438)	(318)

#### 11 EVENTS AFTER THE END OF THE REPORTING PERIOD

The Charity was formed to take over from the Croquet Association as the governing body of Croquet in England from the start of 2024.

As planned the vast majority of activity transferred on 1st January 2024. The Croquet Association's 3 office staff members were TUPE transferred to the Charity. Merchandise and other stock valued at £65,000 were donated to the Charity, as were trophies valued at £49,455, and other assets totalling £52,000.

On 25 March 2024 the Croquet Association donated the leasehold of the organisation's offices to Croquet England. The leasehold had a net book value of £12,750. The leasehold was valued at £175,000 on 27 February 2024.

On 4 June 2024 the Croquet Association donated treasury stock with a book value of £28,863. The market value of the stock at that date was £69,364.

**CROQUET ENGLAND  
NOTES TO THE ACCOUNTS  
FOR THE PERIOD ENDED 31 DECEMBER 2023**

**12 TRANSACTIONS WITH TRUSTEES AND RELATED PARTIES**

**12.1 Trustee remuneration and benefits**

None of the trustees have been paid any remuneration or received any other benefits from an employment with the Charity or a related entity.

**12.2 Trustees' expenses**

No trustee expenses were incurred in the period.