



Croquet England CIO (Charity Number 1202444)
Trustees' Annual Report for the period
01 January 2024 to 31 December 2024

Contents

Objectives and Activities.....	1
Achievements and Performance	2
Financial Review	3
Structure, Governance and Management	5
Reference and Administrative details.....	6
Declarations	7

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.

Croquet England took over the operations of its predecessor organisation, the unincorporated Croquet Association, on 1 January 2024. It is the National Governing Body for the sport of croquet and as such, it:

- liaises with the World Croquet Federation on participation in international tournaments and organisation of those held in England; organises national tournaments; promotes regional and local tournaments and operates a tournament entry system for clubs to use;
- makes grants and loans to clubs to support the establishment of clubs and the development of club facilities (further details below), and to amateur players to support participation in competitive croquet in particular by young players;
- publishes a bi-monthly magazine, a monthly e-newsletter, regular website updates and press releases to promote awareness of and interest in croquet;
- accredits referees, coaches and handicappers to support the playing and development of the sport

In addition, Croquet England operates a shop supplying croquet equipment and related products such as clothing to clubs and individuals, both subscribers to Croquet England and the general public.

Grants awarded during 2024 supported improvements to facilities (Tisbury, Nottingham, Hove Beach, Cheney, Chichester and Fishbourne, Crag y Don, and Ben Rhydding clubs), sustainability (Watford and Cornwall clubs) and access (Nailsea club).

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

The Charity Trustees use the material issued by the Charity Commission. As well as general advice and navigation to the Charity Commission's website and associated guidance, our Guide for Croquet England Trustees, which is issued to all new trustees and is available to those considering applying for a role, includes specific references to CC3a, CC4, PB2 and PB3.

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:

1. The provision of initial equipment and/or grants and a reduction in initial affiliation fees to help Croquet Clubs become established.
2. 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.
3. Loans to new Clubs or existing Clubs

Grants, which are limited to 50% of the cost, 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 100 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.

Croquet England was established as a Charitable Incorporated Organisation in 2023. During 2023 plans were set to transfer the operations of the predecessor organisation (the unincorporated Croquet Association) as previously approved by members of the that association. In parallel, work was undertaken to ensure that the new organisation established a robust foundation for the future.

The primary objectives set by the trustees for 2024 were:

- Successful migration of day-to-day operations from the Croquet Association to Croquet England.
- Conducting a review of governance against both Charity Commission and Sport England Code of Sports Governance and implementing improvements.
- Establishment of a Strategy for Croquet England.

Achievements against objectives set

- Operations were migrated from the Croquet Association to Croquet England with minimal disruption to day-to-day operations. The first major milestone in 2024 was the launch of the annual calendar of events on 1 February 2024. The second major milestone was the holding of our first General Meeting of Members on 16 March 2024. A further General Meeting was held on 12 October 2024; this will set the pattern for Annual General Meetings into the future.

- As expected for a new organisation a number of gaps in established governance processes were identified, and all priority issues were addressed. Significant steps in 2024 included the publication of rules relating to the conduct of AGMs, a Volunteers Charter and an updated practice book and standing orders. A risk review was conducted, review and use of which is now a regular part of operational activity.
- The Croquet England Strategy to inspire a new generation of players in a safe, inclusive and diverse community was published in August 2024. It sets out seven themes (play, volunteers, safety, inclusion, wellbeing, funding, and sustainability) to help meet a vision of more people, playing more croquet, in more places.

In November 2024, the following objectives were agreed for the coming year:

- Extending the detail of the strategy, to include measures of success and relative priorities
- Establishing Trustee elections as business-as-usual
- Succession planning, in particular for key roles such as the Chair and CEO
- Continuing progress towards Tier 3 of Sport England's Code for Sports Governance

Performance of fundraising activities against objectives set

Croquet England did not undertake any active fundraising within the scope of the Fundraising Regulator during 2024.

Our planned income arises through four primary sources:

- Player and Club subscriptions
- Shop income
- Tournament income
- Advertising and sponsorship

All have performed broadly in accordance with the budget.

Investment performance against objectives

Croquet England invests its reserves in low-risk accounts, with a mixture of variable and fixed interest rates.

All performed as expected.

Other

None

Financial Review

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

The Charity recorded a surplus of £164,631 for the year on its general funds before gains on the revaluation of assets in its first operational year (2023: deficit of £318). However, this included £147,361 of donations from the charity's predecessor organisation, the Croquet Association. Excluding those transitional transactions, general fund income was £17,270 in excess of general fund expenditure.

Income across all funds, before recognised gains and losses, totalled £832,152 (2023: £120), and expenditure amounted to £485,068 (2023: £438). £337,401 of that income represented donations from the Croquet Association.

The Statement of Financial Activities (SOFA) for the year shows a net surplus of £347,084 (2023: deficit of £318) before net gains and losses on the revaluation and sale of investments and the revaluation of fixed assets. Net gains on investments totalled £39,632 (2023: £0) and there was a new gain on revaluation of fixed assets of £180,906 (2023: £0). As a result, funds increased by £567,622 from £318 in deficit to £567,304 in surplus. However, this was almost entirely due to the transfer of assets from the Croquet Association and revaluation of assets and was therefore exceptional, for the first year of operation only. The greatest part of the revaluation was for the office premises, previously held by the Croquet Association at a depreciated cost £12,750, but valued in March 2024 at £175,000.

A broadly balanced budget has been set for 2025.

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

Reserves are unencumbered assets that an organisation maintains over and above those required for day-to-day operations. Reserves allow Croquet England to deal with unexpected events causing large items of expenditure or a fall in income.

Croquet England has a stable income stream from multiple sources including individual subscriptions, club subscriptions, tournament entry fees and its shop. It is in control of its routine expenditure and budgets effectively on an annual basis to operate on an underlying breakeven basis.

Given the current scale of its activities and stable operating model it has been determined that the appropriate level of reserves for the organisation is 20% of its gross annual income.

This sum is believed to be sufficient, together with our insurance, to ensure that the organisation is resilient to all but the most significant financial risks that it faces. It also recognises the fact that the organisation is very reliant on volunteer efforts and that it may on occasion need to be able to resource one-off projects or increase its professional base. This level of reserves should also provide the necessary support for any such changes in the short term, whilst income and expenditure are rebalanced for the longer term. These reserves should also provide confidence to the membership and other stakeholders that the organisation has a sound financial base.

Funds in excess of the reserves are managed by the Executive through the annual budgeting process, which is approved by the Board.

The Special Funds procedure outlines how some of the excess is allocated and managed.

Amount of reserves held

Croquet England holds reserves of £200,835 which represents 41% of our gross annual income excluding donations from the Croquet Association.

Details of funds materially in deficit

Not Applicable

Explanation of any uncertainties about the charity continuing as a going concern

Not Applicable

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

The charity has stable income streams from sources including individual subscriptions, club subscriptions and tournament entry fees and levies.

Other sources of income include shop sales, advertising, sponsorship, and donations (including legacies).

Investment policy and objectives including any social investment policy adopted

Croquet England invests its reserves in low-risk accounts, with a mixture of variable and fixed interest rates. Our Finance Policy determines that funds are distributed across institutions with no single account exceeding the limits of the Financial Services Compensation Scheme.

The application of this principle is set out in our Finance Policy, which includes our reserve policy.

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.

Croquet England also works with nine regional croquet federations and 224 affiliated clubs to achieve its objectives. During 2024 we were pleased to welcome Gransden Bowls and Croquet, Brighton College, The Old Brentwoods and West Mersea Tennis and Croquet.

Internationally, Croquet England is a member of the World Croquet Federation whose vision is to make croquet a well-known, well-understood, well-respected and well-supported sport in countries throughout the world.

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 2024/Number meetings held during dates acted
Peter Michael Allan			6/8
George Kenneth Collin			8/8
Samir Raman Patel	Chair		8/8
Andrew Kenneth Stewart			7/8
Robin Tasker			6/8
Brian Wilson			7/8
Carol Eve Driver	Vice-Chair from 15 March 2024		7/8
Timothy Martin King			6/8
Stuart M Smith		To 4 November 2024	0/6

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature	<i>Samir Patel</i>
Full Name(s)	Samir Patel
Position	Chair of the Board of Trustees
Date	13 October 2025

CROQUET ENGLAND

ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2024

INDEX	Page
Independent Examiner's Report	1
Statement of Financial Activities	2
Balance Sheet	3
Cash Flow Statement	4
Notes to the Financial Statements	5-15

INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES ON THE UNAUDITED ACCOUNTS OF CROQUET ENGLAND

I report to the charity trustees on my examination of the accounts of Croquet England for the year ended 31 December 2024.

Responsibilities and basis of report

As the charity trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. the accounting records were not kept in accordance with section 130 of the Act; or
2. the accounts do not accord with the accounting records; or
3. the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report to enable a proper understanding of the accounts to be reached.



C R Tyler FCA DChA FCIE
F1 CRT Limited
Chartered Accountant
Flat 24, Wellingtonia Court
Laine Close
Brighton
BN1 6TD
Date: 11th October 2025

CROQUET ENGLAND
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024
SUMMARY INCOME AND EXPENDITURE ACCOUNT

	<u>Notes</u>	Unrestricted				Total funds 2024 £	Total funds 2023 £
		General funds	Designated funds	Restricted funds	Endowment funds		
		2024 £	2024 £	2024 £	2024 £		
Incoming resources	3						
Income and endowments from:							
Donations and legacies		147,361	170,617	3,449	18,809	340,236	80
Charitable activities		481,990	-	-	-	481,990	-
Other trading activities		2,570	-	-	-	2,570	-
Investments		5,604	-	1,679	-	7,283	40
Other		73	-	-	-	73	-
Total Income		637,598	170,617	5,128	18,809	832,152	120
Resources expended	4						
Expenditure on:							
Charitable activities		468,092	12,000	101	-	480,193	438
Other		4,875	-	-	-	4,875	-
Total Expenditure		472,967	12,000	101	-	485,068	438
Net income/(expenditure) before investment gains		164,631	158,617	5,027	18,809	347,084	(318)
Net gains on investments		39,632	-	-	-	39,632	-
Net income/(expenditure) and net movement in funds for the year		204,263	158,617	5,027	18,809	386,716	(318)
Transfers between funds		(3,110)	3,110	-	-	-	-
Other recognised gains:							
Gains and losses on revaluation of fixed assets for the charity's own use		-	180,906	-	-	180,906	-
Net movement in funds		201,153	342,633	5,027	18,809	567,622	(318)
Reconciliation of funds:							
Total funds brought forward		(318)	-	-	-	(318)	-
Total funds carried forward		200,835	342,633	5,027	18,809	567,304	(318)

CONTINUING OPERATIONS
None of the Charity's activities were discontinued during 2024.

TOTAL RECOGNISED GAINS AND LOSSES
The Charity has no recognised gains or losses other than the above movement in funds in 2024.

CROQUET ENGLAND
BALANCE SHEET AT 31 DECEMBER 2024

Unrestricted						
Notes	General funds	Designated funds	Restricted funds	Endowment funds	Total funds	Total funds
	2024	2024	2024		2024	2023
	£	£	£		£	£
Fixed assets						
Intangible assets	9	513	-	-	513	540
Tangible assets	10	4,901	175,000	-	179,901	-
Trophies	11	-	68,111	-	68,111	-
Investments	12	30,226	-	3,128	18,809	52,163
Total fixed assets		35,640	243,111	3,128	18,809	300,688
						540
Current assets						
Stocks	13	77,691	-	-	-	77,691
Loans to clubs	14	24,600	-	-	-	24,600
Debtors	15	47,538	2,835	-	-	50,373
Cash at bank and in hand		143,209	96,687	1,899	-	241,795
Total current assets		293,038	99,522	1,899	-	394,459
						70,947
Creditors: amounts falling due within one year	16	127,843	-	-	-	127,843
Net current assets/(liabilities)		165,195	99,522	1,899	-	266,616
						(858)
Total net assets/(liabilities)		200,835	342,633	5,027	18,809	567,304
						(318)
Funds of the Charity						
Endowment funds	17	-	-	3,128	18,809	21,937
Restricted funds	17	-	-	1,899	-	1,899
Unrestricted funds	17	200,835	342,633	-	-	543,468
Total funds		200,835	342,633	5,027	18,809	567,304
						(318)

Approved by the Trustees on 11 October 2025 and signed on its behalf by:

Samir Patel
..... SAMIR PATEL (Chairman)

CROQUET ENGLAND
CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2024

	<u>Notes</u>	2024 £	2023 £
Cash flows from operating activities including CA donation:			
Net cash provided by (used in) operating activities	18	152,867	69,083
Cashflows from Investing activities			
Dividends, interest and rents from investments		7,283	
Purchase of property, plant and equipment		(3,229)	(540)
Proceeds from sale of investments		16,332	
Net cash provided by (used in) investing activities		20,386	(540)
Change in cash in the reporting period		173,253	68,543
Cash at 1 January 2024		68,543	-
Cash at 31 December 2024		241,796	68,543

CROQUET ENGLAND

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2024

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 2023. The Charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

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 year.

CROQUET ENGLAND

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2024

2.1... Shop income and expenses

The shop is used predominantly by the charity for charitable purposes, so shop income and expenses fall within charitable activities, not trading activities.

Donated goods

Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from charitable activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from charitable activities' and the proceeds from sale are also recognised as 'Income from charitable activities'.

Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

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.

Investment gains

This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year. FRS 102 provides that investments should be shown as fixed assets at their market value.

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.

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.

CROQUET ENGLAND
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

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.

Amortisation is charged as follows:

Trademarks	5% straight line
------------	------------------

Tangible fixed assets

These are capitalised if they can be used for more than one year, and cost at least £500

They are valued at cost or valuation.

Depreciation is calculated so as to write off the cost or valuation of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Property	No depreciation
Fixtures, fittings and equipment	33% straight line

Trophies

Trophies are included in the balance sheet at their estimated scrap value.



CROQUET ENGLAND
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

3 Analysis of income

		Unrestricted funds				2024 Total £	2023 Total £
Analysis		General funds £	Designated funds £	Restricted funds £	Endowment funds £		
Donations and legacies:	Goods donated by the Croquet Association	78,871	-	-	-	78,871	-
	Other donations from the Croquet Association	68,490	167,782	3,449	18,809	258,530	-
	Other donations and gifts	-	2,835	-	-	2,835	80
	Total	147,361	170,617	3,449	18,809	340,236	80
Charitable activities:	Subscriptions	177,410	-	-	-	177,410	-
	Shop revenue	239,165	-	-	-	239,165	-
	Tournaments	54,547	-	-	-	54,547	-
	Advertising, sponsorship and marketing	10,868	-	-	-	10,868	-
	Total	481,990	-	-	-	481,990	-
Other trading activities:	Corporate events	1,800	-	-	-	1,800	-
	Equipment hire	970	-	-	-	970	-
	Total	2,570	-	-	-	2,570	-
Income from investments:	Interest income	5,604	-	1,679	-	7,283	40
	Total	5,604	-	1,679	-	7,283	40
Other:	Other	73	-	-	-	73	-
	Total	73	-	-	-	73	-
TOTAL INCOME		637,598	170,617	5,128	18,809	832,152	120

Other information:

All income in the prior year was unrestricted.

Donations from the Croquet Association are described in full in the related party note. (note 19)

CROQUET ENGLAND
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

4 Analysis of expenditure

Analysis	Unrestricted funds		Restricted funds	2024 Total	2023 Total
	General funds	Designated funds			
	£	£	£	£	£
Expenditure on charitable activities:					
Shop purchases	145,266	-	-	145,266	-
Shop carriage outwards	12,856	-	-	12,856	-
Shop advertising	14,224	-	-	14,224	-
Shop transaction costs	6,160	-	-	6,160	-
Other shop costs	1,852	-	-	1,852	-
Grants and bursaries awarded	50,983	-	-	50,983	-
Club insurance scheme	10,091	-	-	10,091	-
Publications	32,340	-	-	32,340	-
Tournament costs	32,751	-	-	32,751	15
Staff costs and honoraria	104,275	-	-	104,275	-
Office overheads	30,070	-	-	30,070	347
Coaching, marketing and development	10,678	12,000	-	22,678	-
International	3,600	-	-	3,600	-
Safeguarding	2,396	-	-	2,396	-
Bank charges	3,929	-	-	3,929	76
Depreciation and amortisation	6,379	-	-	6,379	-
Sundry expenses	242	-	101	343	-
Total expenditure on charitable activities	468,092	12,000	101	480,193	438
Other expenditure					
Governance costs	2,334	-	-	2,334	-
Professional fees	1,906	-	-	1,906	-
Corporate event costs	635	-	-	635	-
Total other expenditure	4,875	-	-	4,875	-
TOTAL EXPENDITURE	472,967	12,000	101	485,068	438

CROQUET ENGLAND
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

5 Fees for examination of the accounts

	2024	2023
	£	£
Independent examiner's fees	1,500	-

6 Staff costs and honoraria

	2024	2023
	£	£
Salaries and wages	90,000	-
Staff social security costs	8,848	-
Employers allowance	(7,212)	-
Staff pension costs (defined contribution scheme)	2,139	-
Honoraria paid to office holders	10,500	-
Total	104,275	-

No employees received employee benefits (excluding employer pension costs) for the year of more than £60,000

No key management personnel (includes trustees and senior management) are employees.

	2024	2023
	£	£
Total amount paid in honoraria to senior management for their services to the charity	10,500	-

6.1 Average head count in the year

The parts of the charity in which the employees work (office holders are not employees).

	2024	2023
	Number	Number
Charitable Activities	3	-
Total	3	-

7 Defined contribution pension scheme

	2024	2023
	£	£
Amount of contributions recognised in the statement of financial activities as an expense	2,138	-

The charity is required to provide a defined contribution pension scheme to our employees. The expense is funded from general funds. No pension payments are made to trustees or directors.



CROQUET ENGLAND
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

8 Grantmaking

8.1 Analysis of grants awarded (included in cost of charitable activities)

Analysis	Grants to clubs	Grants to individuals	2024	2023
	£	£	£	£
Development grants	44,000	-	44,000	-
Starter marketing grants	300	-	300	-
Starter equipment grants	2,308	-	2,308	-
Bursaries	-	4,375	4,375	-
Total	46,608	4,375	50,983	-

8.2 Grants awarded of £1,000 or greater

Name of club	Purpose supported	Grant awarded £
Watford (Cassiobury)	Irrigation System	5,000
Nottingham	Lawn levelling	5,000
Tisbury	Cabin	5,000
Hove Beach	Pavillion	5,000
Cornwall	Land Purchase	5,000
Nailsea & District	Car Park	5,000
Cheyney	Equipment Shed	3,000
Chichester & Fishbourne	Clubhouse	5,000
Ben Rhydding	Lawn levelling	5,000
Craig-Y-Don	Clubhouse	1,000
Total grants to clubs in 2024		44,000
Other unanalysed grants		6,983
TOTAL GRANTS AWARDED		50,983

9 Intangible assets

Net Book Value	Trademarks £
At 1 January 2024	540
Amortisation charge	(27)
At 31 December 2024	513

CROQUET ENGLAND
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

10 Tangible fixed assets

	Leasehold property and improvements	Fixtures, fittings and equipment	Total
	£	£	£
Cost/Valuation			
At 1 January 2024	-	-	-
Additions donated by the Croquet Association at cost	12,750	21,476	34,226
Other additions	-	3,229	3,229
Revaluations	162,250	-	162,250
Disposals	-	(11,289)	(11,289)
At 31 December 2024	175,000	13,416	188,416
Depreciation			
At 1 January 2024	-	-	-
Accumulated depreciation on assets donated by the Croquet Association	-	13,452	13,452
Disposals	-	(11,289)	(11,289)
Depreciation charge	-	6,352	6,352
At 31 December 2024	-	8,515	8,515
Net book value			
At 31 December 2023	-	-	-
At 31 December 2024	175,000	4,901	179,901

The office building and leasehold were independently revalued by John Ryde Commercial Property Consultants at £175,000 on 27th February 2024. The valuation took into account the property's size, location and appearance, without a full building survey or assessment of the condition of the roof and presumes access to the car park.

11 Trophies

	Total £
At 1 January 2024	-
Additions donated by the Croquet Association at fair value	49,455
Revaluations	18,656
At 31 December 2024	68,111

12 Investments

	Listed investments £	Total £
Carrying (fair) value at 1 January 2024	-	-
Add: additions to investments during the year	28,863	28,863
Less: disposals at carrying value	(10,053)	(10,053)
Add: net gain on revaluation	33,353	33,353
Carrying (fair) value at 31 December 2024	52,163	52,163
Investments at the year end comprised:		Market Value £
15,409 units 4.125% Index Linked Treasury Stock 2030		52,163

CROQUET ENGLAND
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

13 Stock	2024	2023
	£	£
Shop stock for resale	69,812	-
Other stock	7,879	-
Total	77,691	-

14 Loans to Clubs	2024	2023
	£	£
Amounts falling due within 1 year	4,000	-
Amounts falling due between 1 and 5 years	20,600	-
Total	24,600	-

Loans to clubs carry no interest and are repayable within 5 years when issued. Clubs' financial position and ability to repay are reviewed before issuing loans, but no security is required.
No loans were committed to, but not taken up at the year end.

15 Debtors and prepayments

Analysis of debtors	2024	2023
	£	£
Trade debtors and payments on account	26,916	-
Prepayments and accrued income	23,457	-
Total	50,373	-

All debtors are due to repay within one year. Trade debtors includes £8,570 due from the Croquet Association.

16 Creditors and accruals

16.1 Analysis of creditors

	2024	2023
	£	£
Accruals for grants payable	21,000	-
Trade creditors	11,888	240
Accruals and deferred income	81,392	71,507
Taxation and social security	11,152	58
Other creditors	2,411	-
Total	127,843	71,805

All creditors are due for repayment within one year

CROQUET ENGLAND
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

16.2 Deferred income

Deferred income consists of £74,139 of membership subscriptions for 2025 and £3,940 received for adverts to appear in 2025 publications.

Movement in deferred income account	2024 £	2023 £
Balance at 1 January 2024	71,507	-
Amounts added in the year	78,079	71,507
Amounts released to income from previous period	(71,507)	-
Balance at 31 December 2024	78,079	71,507

17 Charity funds

Details of material funds held and movements during 2024

Fund names	Type	Fund balances brought forward £	Donations from the Croquet Association £	Other Income £	(Expense) £	Other Transfers £	Other Gains £	Fund balances carried forward £
General Funds	Unrestricted	(318)	147,361	490,237	(472,967)	(3,110)	39,632	200,835
Special Project Fund	Unrestricted	-	18,765	-	(12,000)	5,000	-	11,765
Club Loans Fund	Unrestricted	-	28,600	-	-	(3,200)	-	25,400
Grants Fund	Unrestricted	-	9,121	-	-	(4,560)	-	4,561
Building Maintenance	Unrestricted	-	11,991	-	-	870	-	12,861
Database Fund	Unrestricted	-	5,000	-	-	5,000	-	10,000
Benefactor's Fund	Unrestricted	-	32,100	2,835	-	-	-	34,935
Headquarters Fund	Unrestricted	-	12,750	-	-	-	162,250	175,000
Trophies Fund	Unrestricted	-	49,455	-	-	-	18,656	68,111
Bernard Neal Award	Restricted	-	2,000	-	(101)	-	-	1,899
Duffield Bequest	Restricted	-	1,449	1,679	-	-	-	3,128
	Permanent							
Duffield Bequest	Endowment	-	18,809	-	-	-	-	18,809
Total Funds		(318)	337,401	494,751	(485,068)	-	220,538	567,304

Donations from the Croquet Association are described further in the related party note. (note 19)

Designated Unrestricted Funds

Special Project Fund	May be spent on any project deemed appropriate.
Club Loans Fund	Fund available to loan to clubs. (£50,000 less the existing loans to clubs)
Grants Fund	Fund available for grants to clubs beyond the yearly budget.
Building Maintenance	Fund available to pay for occasional large amounts of expenditure required to maintain the office building.
Database Fund	Fund accumulating for the replacement of the membership database when necessary.
Benefactor's Fund	Currently consists of the bequest from Eleanor Rushby received in 2024 indirectly from the CA.
Headquarters Fund	Represents the funds tied up in our Headquarter's leasehold, matching the balance sheet.
Trophies Fund	Represents the funds tied up in our trophies, matching the balance sheet.

Restricted Funds

Bernard Neal Award	Funds available for mementoes awarded to recipients of the Bernard Neal Award
Duffield Bequest	Funds available from income from the permanent endowment below

Endowment Funds

Duffield Bequest	Permanent endowment provides income to mitigate against the costs of the English team attending the MacRobertson Shield competition. (The world association croquet team championships). The capital is part of our 2030 Treasury bond investment.
------------------	--

CROQUET ENGLAND
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

18 Reconciliation of net income/(expenditure) to net cash flow from operating activities

	2024	2023
	£	£
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	384,781	(318)
Adjustments for:		
Depreciation and amortisation charges	6,379	
(Gains)/losses on investments	(39,632)	
Dividends, interest and rents from investments	(7,283)	
(Increase)/decrease in stocks including donated by CA	(77,691)	
(Increase)/decrease in debtors including donated by CA	(69,734)	(2,404)
Increase/(decrease) in creditors	55,138	71,805
Other non-cash assets donated by the Croquet Association	(99,091)	
Net cash provided by (used in) operating activities	152,867	69,083

19 Transactions with trustees and related parties

19.1 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.

19.2 Trustees' expenses

Type of expenses reimbursed	2024	2023
	£	£
Travel	107	-
Total	107	-

Number of trustees reimbursed for expenses by the charity	Number	Number
	2	-

19.3 Transactions with related parties

At the beginning of the year the charity took over from the Croquet Association (the CA) as the governing body of croquet in England. During the year all the assets of the CA barring some cash were donated to the charity. Both the charity and the CA are under the same management.

The donations and other transactions in 2024 between the parties are listed below:

Donations from the CA at book value

Fixed assets	20,773
Trophies	49,455
Investments	28,863
Merchandise Stock	75,903
Other stock	2,968
Other debtors	21,502
Loans to clubs	24,400
Cash	113,537
Total donations	337,401

Other transactions

Sales to the CA (inclusive of VAT)	18,043
Net payments made by the CA on behalf of the charity	(9,473)

Balance due from the CA within Debtors at 31 December 2024	8,570
--	-------

There were no other transactions with related parties.