COMPTON CROQUET CLUB

England & Wales · Charity number 1207092

Details

Other names	COMPTON CROQUET CLUB (CIO)
Status	Registered
Legal form	CIO
Registered	2024-02-20
Register	View on the Charity Commission register

Contact

Address	Compton Croquet Club The Saffrons Compton Place Road Eastbourne East Sussex
Phone	07900221435
Email	Comptoncc.sec@gmail.com
Website	Comptoncroquetclub.org.uk

Activities

Objects: THE OBJECT OF THE CIO IS THE PROMOTION OF COMMUNITY PARTICIPATION IN HEALTHY RECREATION IN PARTICULAR BY THE PROVISION OF FACILITIES FOR THE COMPETITIVE AND SOCIAL PLAYING OF CROQUET.

Activities: The object of the CIO is the promotion of community participation in healthy recreation in particular by the provision of facilities for the competitive and social playing of croquet.

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** Amateur Sport
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- East Sussex

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£66,317	£45,450	-	-

Trustees

Name	Role	Appointed
Alan Clifford DODDS		2024-02-20
Andrew Bakewell Fall MA		2024-03-20
David Anthony JAMES		2024-02-20
Jill Elisabeth Manton		2024-02-20
John Smith-Hill		2025-03-01
Joyce FIONA Fall MA		2024-02-20
Kevin William Weeks		2025-03-01
Michael Fitzgerald Clarke		2022-04-20
Stephen Cecil Collett		2026-02-18
Stephen John Baldwin		2024-02-20
Tracy Ellen Prosser		2024-03-20

Accounts

Charity registration number 1207092 (England and Wales)

COMPTON CROQUET CLUB

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 DECEMBER 2024

COMPTON CROQUET CLUB

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr A B Fall	(Appointed 20 March 2024)
	Mrs T E Prosser	(Appointed 20 March 2024)
	Mr A C Dodds	(Appointed 20 February 2024)
	Mrs D C Clarke	(Appointed 20 February 2024)
	Mr S J Baldwin	(Appointed 20 February 2024)
	Mrs J E Manton	(Appointed 20 February 2024)
	Mr D A James	(Appointed 20 February 2024)
	Mrs J F Fall	(Appointed 20 February 2024)
	Mr M F Clarke	(Appointed 20 April 2024)
Charity number (England and Wales)	1207092	
Independent examiner	Price & Company 30-32 Gildredge Road Eastbourne East Sussex BN21 4SH	

COMPTON CROQUET CLUB

CONTENTS

COMPTON CROQUET CLUB

TRUSTEES' REPORT
FOR THE PERIOD ENDED 31 DECEMBER 2024

The trustees are pleased to present their annual report together with the financial statements of the Charitable Incorporated Organisations (CIO) for the period ended 31 December 2024.

In preparing the accounts the Trustees have adopted the provisions of accounting and reporting by charities: Statements of Recommended Practice (SoRP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK (FRS102) effective 1 January 2015.

Objectives and activities

The object of the club is the promotion of community participation in healthy recreation, in particular by the provision of facilities for the competitive and social playing of Croquet.

To this end, the CIO maintains and manages sports facilities including five croquet lawns, playing equipment and a clubhouse containing a kitchen and licensed bar. This enables the CIO to organize coaching, competitions and in addition pay and play sessions for the general public. All the trustees understand the guidance issued by the Charity Commission on public benefit; in particular that membership is open to all.

The CIO acknowledges the significant contribution made by unpaid volunteers in achieving its objectives. In addition to the Trustees there were 37 members who volunteered in some capacity.

Achievements and performance

Despite the weather, the CIO enjoyed a very busy season and in addition to internal competitions for members, they hosted several prestigious competitions including the European Women's championship, the South of England championship, the Association croquet Inter-counties competition and other national tournaments. The CIO also hosted numerous pay and play sessions with local clubs, businesses and societies. Sessions were also arranged for local cubs, scouts and girl guides. A free to attend open day was held offering a chance to play croquet alongside catering and fundraising activities.

Financial review

The Statement of Financial Activities showed a net surplus for the period of £5,617 and total reserves of £20,867, all of which are unrestricted. This level of reserves is covered by the Reserves Policy which is stated after this review.

The CIO is primarily funded by membership fees from signed up playing and social members with additional income derived from a variety of activities including tournaments, hosting of visiting groups or guests and fundraising events.

Ground maintenance is the most significant cost as the lawns have to be kept to a high standard to enable hosting of international and national competitions. Rent is another major cost and is included in the lease which is being renegotiated, hence the legal costs incurred.

Reserves policy

As the majority of income comes from activities connected with croquet being playable, bad weather can have a significant effect on turnover. Also croquet playing equipment is expensive and needs to be replaced or upgraded periodically. The CIO therefore needs to:

Ensure the ability to meet costs that are necessities such as rent, insurance and contracted ground expenses.

Have sufficient funds to cover unexpected expense.

Enable the purchase of replacement equipment both for playing and for groundwork.

Structure, governance and management

The CIO is governed by its constitution and the Trustees meet each month. All Trustees have no beneficial interest in the CIO and one third of the total number of trustees must stand for re-election at the Annual General Meeting where they and potential new Trustees must have a proposer and seconder. There are no employees and no payments are made to Trustees for their role as Trustees.

The CIO has the following policies in place: Internal financial controls, Safeguarding, Financial reserves, Complaints, Serious incidents reporting, Internal risk management including disaster recovery, Trustee expenses and conflict of interests, Health and Safety including bullying and harassment and Data and Privacy. The CIO has no written policy for the induction or training of new Trustees but a detailed explanation of the role is made at or before the AGM.

The trustees who served during the period and up to the date of signature of the financial statements were:

Dr D Williams	(Appointed 12 April 2024 and resigned 26 February 2025)
Mr A B Fall	(Appointed 20 March 2024)
Mrs T E Prosser	(Appointed 20 March 2024)
Mr A C Dodds	(Appointed 20 February 2024)
Mrs D C Clarke	(Appointed 20 February 2024)
Mr S J Baldwin	(Appointed 20 February 2024)
Mr J Crisford	(Appointed 20 February 2024 and resigned 26 February 2025)
Mrs J E Manton	(Appointed 20 February 2024)
Mr D A James	(Appointed 20 February 2024)
Mrs J F Fall	(Appointed 20 February 2024)
Mr M F Clarke	(Appointed 20 April 2024)

Incorporation and funds transfer

The CIO was registered with the Charity Commission on 20 February 2024. On 20 March 2024, it received the assets and liabilities of Compton Croquet Club Community Amateur Sports Club, valued at £15,250. The transfer was recorded at book value, representing a continuation of the Club's charitable sporting activities under the new charitable structure.

The trustees' report was approved by the Board of Trustees.

SJ Baldwin

Mr S J Baldwin
Trustee

29 October 2025

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF COMPTON CROQUET CLUB

I report to the trustees on my examination of the financial statements of Compton Croquet Club (the charity) for the period ended 31 December 2024.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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

1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act 2011.
2 the financial statements do not accord with those records; or
3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 in order to enable a proper understanding of the financial statements to be reached.

Nathan Coker FCCA
Price & Company
30-32 Gildredge Road
Eastbourne
East Sussex
BN21 4SH
29 October 2025

COMPTON CROQUET CLUB

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE PERIOD ENDED 31 DECEMBER 2024

	Notes	Unrestricted funds 2024 £
Income from:		
Donations and legacies	**2**	17,279
Charitable activities	**3**	42,181
Other trading activities	**4**	6,646
Investments	**5**	211
Total income		66,317
Expenditure on:		
Raising funds	**6**	4,107
Charitable activities	**7**	41,343
Total expenditure		45,450
Net income and movement in funds		20,867
Reconciliation of funds:		
Fund balances at 20 February 2024		-
Fund balances at 31 December 2024		20,867

The statement of financial activities includes all gains and losses recognised in the period. All income and expenditure derive from continuing activities.

COMPTON CROQUET CLUB

BALANCE SHEET
AS AT 31 DECEMBER 2024

	Notes	2024 £	£
Current assets			
Stocks	**10**	804	
Debtors	**11**	3,212	
Cash at bank and in hand		20,586	
		24,602	
Creditors: amounts falling due within one year	**12**	(3,735)	
Net current assets			20,867
The funds of the charity			
Unrestricted funds	**13**		20,867
			20,867

The financial statements were approved by the trustees on 29 October 2025

J F Fall

Mrs J F Fall
Trustee

1 Accounting policies

Charity information

Compton Croquet Club is a charitable incorporated organisation (CIO) registered with the charities commission.

1.1 Reporting period

The financial statements are presented for a period from 20 February 2024 to 31 December 2024, owing to the fact they are drawn from registration.

1.2 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.3 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.4 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

1 Accounting policies (Continued)

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.5 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.6 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.7 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1 Accounting policies (Continued)

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Income from donations and legacies

	Unrestricted funds 2024 £
Donations and gifts	2,029
Transfer of assets from CASC	15,250
	17,279

3 Income from charitable activities

	Unrestricted funds 2024 £
Charitable Activities	
Subscriptions	24,220
Tournaments	1,436
CE Competitions	3,696
Catering	10,641
Teas	948
Green fees	515
Keys and lockers	180
Sundry income	545
	42,181

4 Income from other trading activities

	Unrestricted funds 2024 £
Fundraising events	2,572
Other income	4,074
Other trading activities	6,646

5 Income from investments

	Unrestricted funds 2024 £
Interest receivable	211

6 Expenditure on raising funds

	Unrestricted funds 2024 £
Fundraising and publicity	
Other fundraising costs	1,987
Trading costs	
Other trading activities	1,465
Other costs	655
	2,120
Total costs	4,107

7 Expenditure on charitable activities

	Charitable Expenses 2024 £
Direct costs	
Ground maintenance	22,232
Rent	6,895
Repairs and renewals	3,146
CE subscription	478
Insurance	2,456
Professional fees	1,133
Clubhouse maintenance and supplies	444
Clubhouse telephone and internet	364
Clubhouse electricity	477
Catering	2,622
Teas	184
Bank and sumup charges	89
Sundry	363
	40,883
Share of support and governance costs	
Governance	460
	41,343
Analysis by fund	
Unrestricted funds	41,343

Governance costs includes payments of £460 for independent examination fees.

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the period.

9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

10 Stocks

	2024
	£
Finished goods and goods for resale	804

11 Debtors

	2024
Amounts falling due within one year:	£
Prepayments and accrued income	3,212

12 Creditors: amounts falling due within one year

	2024
	£
Accruals and deferred income	3,735

13 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 20 February 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
General funds	-	66,317	(45,450)	20,867

14 Related party transactions

There were no disclosable related party transactions during the period.

15 Transfer of Activities

On 20 March 2024, Compton Croquet Club Charitable Incorporated Organisation ("the CIO") took over the activities, assets and liabilities of Compton Croquet Club Community Amateur Sports Club ("the CASC").

The CASC had operated for many years as a Community Amateur Sports Club. In order to strengthen its governance and achieve full charitable status, the members resolved to transfer all operations to the newly registered CIO.

The transfer was effected at book value, representing the continuation of the same charitable activities in a new legal form. The transaction did not meet the criteria for merger accounting under the Charities SORP (FRS 102), and accordingly has been accounted for as a transfer of assets.

The net assets transferred on 20 March 2024 were as follows:

	£
Cash at bank and in hand	15,465
Stock	1,326
Prepaid expenses	2,542
Creditors and accruals	(4,083)
	15,250