Croquet England CIO (Charity Number 1202444)
Trustees' Annual Report for the period
01 January 2025 to 31 December 2025

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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.

Croquet England 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 two bi-monthly magazines, 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 2025 supported improvements to playing facilities (Swindon, Winchester, Frinton, Downham and West Mersea clubs), sustainability (Blewbury) and access (Southwick 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 amateur players, 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 around 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 our many 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 objectives set by the trustees during their meeting in November 2024, for 2025 were:

- 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

Achievements against objectives set

- During 2025, focus moved towards recruitment of a new CEO, and maintaining effective ongoing operation of Croquet England in the interim period. The Trustees concluded that continuing with a volunteer CEO was untenable and following a restructuring and budget reallocation, were delighted to be able to appoint Andy Dalby-Welsh as our new CEO from October 2025.
- Recruitment plans for the chair were progressed, leading in early 2026 to the appointment of Carol Driver to succeed Samir Patel as chair of the board of Trustees from May 2026.
- Our Treasurer, Robert Fulford, signified his desire to stand down and recruitment plans were again progressed, leading to the appointment of Debbie Lines in early 2026.

- Work progressed well on the prioritisation of strategic actions, together with associated measures. However, the trustees decided to delay the finalisation of these to give the new CEO more time to understand the organisation. The action plan was agreed at a joint meeting of the Board of Trustees and the Executive on 14 March 2026.
- Trustee elections took place as planned ahead of the AGM in October 2025. Two of the four vacancies were filled and the remaining two were filled in 2026. In addition, during 2025 the Trustees appointed three new independent trustees to bring external experience and challenge to the Board.
- The trustees continued to enhance the governance of our amateur sport, with the addition of policies to cover Professional Players, Fundraising, and Prizes. The Finance and Reserves policy was updated to include a definition of reserves, and to explicitly recognise the role of insurance.
- In common with all sports, the UK Supreme Court's April 2025 ruling on the Equality Act 2010 prompted a need to review our gender policies and associated guidance. A new policy was published ahead of the 2026 season, with the aim of balancing the principles of fairness and gender inclusion in a way that is reasonable and proportionate for the sport of croquet in England, within the constraints of the delays to updated guidance from the Equalities and Human Rights Commission (EHRC).
- Meanwhile, the charity has continued all business as usual which enables the playing of croquet for the public benefit, including provision of a tournament calendar, running national competitions, training and encouraging referees and coaches, addressing handicapping and rules issues, giving grants and advice to clubs, arranging insurance, and publicising croquet.

Performance of fundraising activities against objectives set

Croquet England did not undertake any public fundraising (e.g. street, door to door collections) within the scope defined by the Fundraising Regulator during 2025.

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.

A fundraising policy was developed, and published in January 2026, which aims to provide a framework for increasing our fundraising, for example through donations and legacies, in the future. The policy includes our commitment to the Charity Commission's guidance on fundraising (CC20) and the Fundraising Regulator's Code of Fundraising Practice.

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 £11,173 for the year on its general funds before gains on the revaluation of assets in the year (2024: surplus of £164,631 including £147,361 of donations from the charity's predecessor organisation, the Croquet Association or a surplus of £17,270 without that transitional income).

Income across all funds, before recognised gains and losses, totalled £528,959 (2024: £832,152 of which £337,401 represented donations from the Croquet Association), and expenditure amounted to £519,832 (2024: £485,068) ,

The Statement of Financial Activities (SOFA) for the year shows a net surplus of £9,127 (2024: £347,084) before net gains and losses on the revaluation and sale of investments and the revaluation of fixed assets. Net gains on

investments totalled £162 (2024: £39,632) and there was a new gain on revaluation of fixed assets of £58,915 (2024: £180,906). As a result, funds increased by £68,204 from £567,304 to £635,508 in surplus. However, this was almost entirely due to the revaluation of trophies and was therefore exceptional and can be expected to be reversed in future years.

A deficit budget has been set for 2026 to use reserves to invest in growth.

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, together with insurance, is believed to be sufficient 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 general reserves of £191,254 which represents 36% of our gross annual income .

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).

The charity received two donations over £2,000:

- At the beginning of the 2024 Croquet England took over from the Croquet Association as the governing body of croquet in England. In 2025 the Croquet Association settled a remaining debt of £8,570 to Croquet England and donations totalling £9,153 given to Croquet England. Both the Croquet Association and Croquet England are under the same management. All assets of the Croquet Association have now been transferred.
- A donation of £2,292 from Chris and Gail Barley.

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(1)(a) of the Constitution provides that the elected trustees shall be elected by the voting members of the charity. The Board has decided that there should be 6 elected trustees. Clause 13(1)(g) provides that each elected charity trustee shall be an individual member of the charity who has been elected by the members in his or her regional constituency. Clause 13(1)(e) provides that the members or the charity trustees may at any time decide to appoint a new charity trustee in place of an elected charity trustee who has retired or been removed.

Clause 13(2) provides that the elected charity trustees may appoint up to 5 additional charity trustees to ensure that the Board of Trustees has a diversity of background, skills, experience, diversity, independence and knowledge.

Policies and procedures adopted for the induction and training of trustees

A guide for Croquet England Trustees has been produced. This in 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, three croquet academies and 223 affiliated clubs to achieve its objectives. During 2025 we were pleased to welcome Prittlewell, Much Hadham, Rugby and Framlingham Croquet Clubs and Bexhill Bowls Club as affiliated clubs.

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 2025/Number meetings held during dates acted
Peter Michael Allan		To 11 Oct 2025	6/7
Roger Baddeley		From 26 Mar 2026	NA
George Kenneth Collin			10/10
Carol Eve Driver	Vice-Chair; Chair from 14 May 2026		8/10
Kishan Devani		From 18 Sep 2025	3/4
Timothy Martin King		To 11 Oct 2025	4/7
Matthew Macdonald		From 18 Sept 2025	4/4
Samir Raman Patel	Chair to 14 May 2026		10/10

John Sayce		From 18 Mar 2026	NA
Andrew Kenneth Stewart			9/10
Robin Tasker			8/10
Glenda Vencatachellum		From 18 Sep 2025	4/4
Brian Wilson		To 11 Oct 2025	7/7

Declarations

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

Signed on behalf of the charity's trustees

Signature	In
Full Name(s)	Carol Driver
Position	Chair of the Board of Trustees
Date	17 September 2026

CROQUET ENGLAND

ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2025

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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 2025.

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').

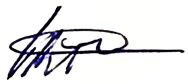
I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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

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

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: 25th September 2026

CROQUET ENGLAND
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025
SUMMARY INCOME AND EXPENDITURE ACCOUNT

	Notes	Unrestricted General funds	Designated funds	Restricted funds	Endowment funds	Total funds	Total funds
		2025 £	2025 £	2025 £	2025 £	2025 £	2024 £
Incoming resources	3						
Income and endowments from:							
Donations and legacies		10,443	2,000	-	-	12,443	340,236
Charitable activities		505,496	-	-	-	505,496	481,990
Other trading activities		2,670	-	-	-	2,670	2,570
Investments		6,346	-	1,954	-	8,300	7,283
Other		50	-	-	-	50	73
Total Income		525,005	2,000	1,954	-	528,959	832,152
Resources expended	4						
Expenditure on:							
Charitable activities		506,848	6,000	-	-	512,848	480,193
Other		6,984	-	-	-	6,984	4,875
Total Expenditure		513,832	6,000	-	-	519,832	485,068
Net income/(expenditure) before investment gains		11,173	(4,000)	1,954	-	9,127	347,084
Net gains on investments		162	-	-	-	162	39,632
Net income/(expenditure) and net movement in funds for the year		11,335	(4,000)	1,954	-	9,289	386,716
Transfers between funds		(20,916)	20,916	-	-	-	-
Other recognised gains:							
Gains and losses on revaluation of fixed assets for the charity's own use		-	58,915	-	-	58,915	180,906
Net movement in funds		(9,581)	75,831	1,954	-	68,204	567,622
Reconciliation of funds:							
Total funds brought forward		200,835	342,633	5,027	18,809	567,304	(318)
Total funds carried forward		**191,254**	**418,464**	**6,981**	**18,809**	**635,508**	**567,304**

CONTINUING OPERATIONS
None of the Charity's activities were discontinued during 2025.

TOTAL RECOGNISED GAINS AND LOSSES
The Charity has no recognised gains or losses other than the above movement in funds in 2025.

CROQUET ENGLAND
BALANCE SHEET AT 31 DECEMBER 2025

	Notes	Unrestricted General funds 2025 £	Designated funds 2025 £	Restricted funds 2025 £	Endowment funds 2025 £	Total funds 2025 £	Total funds 2024 £
Fixed assets							
Intangible assets	**9**	486	-	-		486	513
Tangible assets	**10**	8,988	175,000	-		183,988	179,901
Trophies	**11**	-	127,026	-		127,026	68,111
Investments	**12**	33,516	-	-	18,809	52,325	52,163
Total fixed assets		42,990	302,026	-	18,809	363,825	300,688
Current assets							
Stocks	**13**	66,590	-	-	-	66,590	77,691
Loans to clubs	**14**	20,600	-	-	-	20,600	24,600
Debtors	**15**	29,685	-	-	-	29,685	50,373
Cash at bank and in hand		178,227	116,438	6,981	-	301,646	241,795
Total current assets		295,102	116,438	6,981	-	418,521	394,459
Creditors: amounts falling due within one year	**16**	146,838	-	-	-	146,838	127,843
Net current assets/(liabilities)		148,264	116,438	6,981	-	271,683	266,616
Total net assets/(liabilities)		191,254	418,464	6,981	18,809	635,508	567,304
Funds of the Charity							
Endowment funds	**17**	-	-	-	18,809	18,809	21,937
Restricted funds	**17**	-	-	6,981	-	6,981	1,899
Unrestricted funds	**17**	191,254	418,464	-	-	609,718	543,468
Total funds		191,254	418,464	6,981	18,809	635,508	567,304

Approved by the Trustees on 17 September 2026 and signed on its behalf by:



..... CAROL DRIVER (Chairman)

CROQUET ENGLAND
CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	2025 £	2024 £
Cash flows from operating activities including CA donation:			
Net cash provided by (used in) operating activities	**18**	**60,972**	**152,867**
Cashflows from Investing activities			
Dividends, interest and rents from investments		7,460	7,283
Purchase of property, plant and equipment		(8,581)	(3,230)
Proceeds from sale of investments		-	16,332
Net cash provided by (used in) investing activities		**(1,121)**	**20,385**
Change in cash in the reporting year		59,851	173,252
Cash at 1 January 2025		**241,795**	**68,543**
Cash at 31 December 2025		**301,646**	**241,795**

CROQUET ENGLAND
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2025

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:

- Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP FRS 102), second edition (October 2019), together with FRS 102 and 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 2025

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 2025

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 2025

3 Analysis of income

		Unrestricted funds					
	Analysis	General funds £	Designated funds £	Restricted funds £	Endowment funds £	2025 Total £	2024 Total £
Donations and legacies:	Goods donated by the Croquet Association	-	-	-	-	-	78,871
	Other donations from the Croquet Association	7,153	2,000	-	-	9,153	258,530
	Other donations and gifts	3,290	-	-	-	3,290	2,835
	Total	10,443	2,000	-	-	12,443	340,236
Charitable activities:	Subscriptions	183,521	-	-	-	183,521	177,410
	Shop revenue	249,673	-	-	-	249,673	239,165
	Tournaments	58,863	-	-	-	58,863	54,547
	Advertising, sponsorship and marketing	13,439	-	-	-	13,439	10,868
	Total	505,496	-	-	-	505,496	481,990
Other trading activities:	Corporate events	2,170	-	-	-	2,170	1,600
	Equipment hire	500	-	-	-	500	970
	Total	2,670	-	-	-	2,670	2,570
Income from investments:	Interest income	6,346	-	1,954	-	8,300	7,283
	Total	6,346	-	1,954	-	8,300	7,283
Other:	Other	50	-	-	-	50	73
	Total	50	-	-	-	50	73
TOTAL INCOME		525,005	2,000	1,954	-	528,959	832,152

Other information:

All income in the prior year was unrestricted other than donations from the Croquet Association (CA) totalling £22,258 and interest income of £1679.

Donations from the CA are described in full in the related party note (note 19). The £2,000 included in restricted funds was a legacy given initially to the Croquet Association by Quiller Barrett.

During the year the charity received a donation of £2,292 from Chris and Gail Barley.

CROQUET ENGLAND
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2025

4 Analysis of expenditure

Analysis	Unrestricted funds: General funds £	Unrestricted funds: Designated funds £	Restricted funds £	2025 Total £	2024 Total £
Expenditure on charitable activities:					
Shop purchases	152,551	-	-	152,551	145,266
Shop carriage outwards	15,335	-	-	15,335	12,856
Shop advertising	9,982	-	-	9,982	14,224
Shop transaction costs	8,669	-	-	8,669	6,160
Other shop costs	822	-	-	822	1,852
Grants and bursaries awarded	35,830	-	-	35,830	50,983
Club insurance scheme	10,255	-	-	10,255	10,091
Publications	26,339	-	-	26,339	32,340
Tournament costs	35,588	-	-	35,588	32,751
Staff costs and honoraria	132,334	-	-	132,334	104,275
Office overheads	31,926	-	-	31,926	30,070
Coaching, marketing and development	18,530	6,000	-	24,530	22,678
International	18,703	-	-	18,703	3,600
Safeguarding	351	-	-	351	2,396
Bank charges	4,686	-	-	4,686	3,929
Depreciation and amortisation	4,522	-	-	4,522	6,379
Sundry expenses	424	-	-	424	343
Total expenditure on charitable activities	506,848	6,000	-	512,848	480,193
Other expenditure					
Governance costs	2,987	-	-	2,987	2,334
Professional fees	2,250	-	-	2,250	1,906
Corporate event costs	1,747	-	-	1,747	635
Total other expenditure	6,984	-	-	6,984	4,875
TOTAL EXPENDITURE	513,832	6,000	-	519,832	485,068

CROQUET ENGLAND
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2025

5 Fees for examination of the accounts

	2025 £	2024 £
Independent examiner's fees	1,500	1,500

6 Staff costs and honoraria

	2025 £	2024 £
Salaries, wages and other employee costs	117,366	90,000
Staff social security costs	11,384	8,848
Employers allowance	(9,085)	(7,212)
Staff pension costs (defined contribution scheme)	1,909	2,139
Honoraria paid to office holders	10,760	10,500
Total	**132,334**	**104,275**

During the year we restructured making one staff role redundant.

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

Amounts paid to key management

	2025 £	2024 £
Salary paid to to key management personnel for their services to the charity	12,500	-
Honoraria paid to senior management for their services to the charity	10,760	10,500
	23,260	**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).

	2025 Number	2024 Number
Charitable Activities	3	3
Total	3	3

7 Defined contribution pension scheme

	2025 £	2024 £
Amount of contributions recognised in the statement of financial activities as an expense	1,909	2,139

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 2025

8 Grantmaking

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

Analysis	Grants to clubs	Grants to individuals	2025	2024
	£	£	£	£
Development grants	29,482	-	29,482	44,000
Starter equipment grants	2,098	-	2,098	2,308
Bursaries	-	4,250	4,250	4,375
Starter marketing grants	-	-	-	300
Total	**31,580**	**4,250**	**35,830**	50,983

8.2 Grants awarded of £1,000 or greater

Name of club	Purpose supported	Grant awarded £
Southwick	Clubhouse improvements	10,000
Swindon	New fourth lawn	5,000
Blewbury	Borehole	5,000
Winchester	Irrigation system	5,000
Frinton	Half lawn and irrigation	4,000
Downham	Lawn levelling	3,690
West Mersea	First mower	1,792
Total grants to clubs in 2025		34,482
Grants previously awarded not taken up by club		(5,000)
Other unanalysed grants and bursaries		6,348
TOTAL GRANTS AWARDED		**35,830**

9 Intangible assets

Net Book Value

	Trademarks £
At 1 January 2025	513
Amortisation charge	(27)
At 31 December 2025	**486**

CROQUET ENGLAND
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2025

10 Tangible fixed assets

	Leasehold property and improvements	Fixtures, fittings and equipment	Total
Cost/Valuation	**£**	**£**	**£**
At 1 January 2025	175,000	13,416	188,416
Additions	-	8,582	8,582
At 31 December 2025	**175,000**	**21,998**	**196,998**
Depreciation			
At 1 January 2025	-	8,515	8,515
Depreciation charge	-	4,495	4,495
At 31 December 2025	**-**	**13,010**	**13,010**
Net book value			
At 31 December 2024	175,000	4,901	179,901
At 31 December 2025	**175,000**	**8,988**	**183,988**

The office building and leasehold were last independently revalued at £175,000 on 27th February 2024.

11 Trophies

	Total
	£
At 1 January 2025	68,111
Revaluations	58,915
At 31 December 2025	**127,026**

12 Investments

	Listed investments
	£
Carrying (fair) value at 1 January 2025	52,163
Add: net gain on revaluation	162
Carrying (fair) value at 31 December 2025	**52,325**

Investments at the year end comprised:	Market Value
	£
15,409 units 4.125% Index Linked Treasury Stock 2030	**52,325**

CROQUET ENGLAND
NOTES TO THE ACCOUNTS
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13 Stock

	2025	2024
	£	£
Shop stock for resale	62,784	69,812
Other stock	3,806	7,879
Total	**66,590**	**77,691**

14 Loans to Clubs

	2025	2024
	£	£
Amounts falling due within 1 year	7,800	4,000
Amounts falling due between 1 and 5 years	12,800	20,600
Total	**20,600**	**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	2025	2024
	£	£
Trade debtors and payments on account	18,182	26,916
Prepayments and accrued income	9,666	23,457
Taxation and social security	1,837	-
Total	**29,685**	**50,373**

All debtors are due to repay within one year.

16 Creditors and accruals

16.1 Analysis of creditors

	2025	2024
	£	£
Accruals for grants payable	30,000	21,000
Trade creditors	11,840	11,888
Accruals and deferred income	103,482	81,392
Taxation and social security	-	11,152
Other creditors	1,517	2,411
Total	**146,839**	**127,843**

All creditors are due for repayment within one year

CROQUET ENGLAND
NOTES TO THE ACCOUNTS
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16.2 Deferred income

Deferred income consists of £85,783 of membership subscriptions for 2026 and £14,250 received for sponsorship and advertising.

Movement in deferred income account	2025	2024
	£	£
Balance at 1 January 2025	78,079	71,507
Amounts added in the year	100,033	78,079
Amounts released to income from previous period	(78,079)	(71,507)
Balance at 31 December 2025	**100,033**	**78,079**

17 Charity funds

Details of material funds held and movements during 2025

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	200,835	7,153	517,852	(513,832)	(20,916)	162	191,254
Special Project Fund	Unrestricted	11,765	-	-	(6,000)	5,000	-	10,765
Club Loans Fund	Unrestricted	25,400	-	-	-	4,000	-	29,400
Grants Fund	Unrestricted	4,561	-	-	-	8,518	-	13,079
Building Maintenance	Unrestricted	12,861	-	-	-	898	-	13,759
Database Fund	Unrestricted	10,000	-	-	-	2,500	-	12,500
Benefactor's Fund	Unrestricted	34,935	2,000	-	-	-	-	36,935
Headquarters Fund	Unrestricted	175,000	-	-	-	-	-	175,000
Trophies Fund	Unrestricted	68,111	-	-	-	-	58,915	127,026
Bernard Neal Award	Restricted	1,899	-	-	-		-	1,899
Duffield Bequest	Restricted	3,128	-	1,954	-	-	-	5,082
Duffield Bequest	Permanent Endowment	18,809	-	-	-	-	-	18,809
Total Funds		**567,304**	**9,153**	**519,806**	**(519,832)**	**-**	**59,077**	**635,508**

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 bequests from Eleanor Rushby and Quiller Barrett received 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 2025

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

	2025	2024
	£	£
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	**9,289**	**384,781**
Adjustments for:		
Depreciation and amortisation charges	4,522	6,379
(Gains)/losses on investments	(162)	(39,632)
Dividends, interest and rents from investments	(7,460)	(7,283)
(Increase)/decrease in stocks including donated by CA	11,101	(77,691)
(Increase)/decrease in debtors including donated by CA	24,688	(69,734)
Increase/(decrease) in creditors	18,994	55,138
Other non-cash assets donated by the Croquet Association	-	(99,091)
Net cash provided by (used in) operating activities	**60,972**	**152,867**

19 Transactions with 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	**2025**	**2024**
	£	£
Travel	1,244	107
Total	**1,244**	107

	Number	**Number**
Number of trustees reimbursed for expenses by the charity	6	2

19.3 Transactions with related parties other than trustees

At the beginning of the 2024 Croquet England took over from the Croquet Association as the governing body of croquet in England. In 2025 the Croquet Association settled a remaining debt of £8,570 to Croquet England and donations totalling £9,153 given to Croquet England. Both the Croquet Association and Croquet England are under the same management. All assets of the Croquet Association have now been transferred at 31 December 2025.

There were no other transactions with related parties.