Charity registration number 1207092 (England and Wales)

COMPTON CROQUET CLUB

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

COMPTON CROQUET CLUB

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr A B Fall	
	Mrs T E Prosser	
	Mr A C Dodds	
	Mr S J Baldwin	
	Mrs J E Manton	
	Mr D A James	
	Mrs J F Fall	
	Mr M F Clarke	
	Mr J Smith-Hill	(Appointed 1 March 2025)
	Mr S Collett	(Appointed 18 February 2026)
	Mr K Weeks	(Appointed 1 March 2025)
Charity registration	England and Wales	1207092
Independent examiner	Price & Company	
	30-32 Gildredge Road	
	Eastbourne	
	East Sussex	
	BN21 4SH	

COMPTON CROQUET CLUB

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COMPTON CROQUET CLUB

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025

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 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 the objectives. In addition to the Trustees there were 41 members who volunteered in some capacity.

Achievements and performance

The CIO enjoyed a very busy season and in addition to internal competitions for members, hosted several prestigious competitions including the Association Croquet (AC) South of England championship, the AC Inter-counties competition and a range of Croquet England Golf Croquet (GC) national tournaments. The CIO also entered several local leagues and hosted a heat in the European League where we hosted teams from Scotland, Spain and Switzerland. The CIO also hosted numerous pay and play sessions with local clubs, businesses and societies. A free to attend open day was held offering a chance to play croquet alongside catering and fundraising activities.

The CIO also successfully concluded negotiations for a new lease.

Financial review

The Statement of Financial Activities showed a net deficit for the period of £1,590 and total reserves of £19,277, all of which are unrestricted. This level of reserves is covered by the Reserves Policy which is stated after this review. The result was better than the budgeted deficit due mainly to the purchase of new balls being deferred and the actual water bill being lower than estimated.

The CIO is primarily funded by membership fees from 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 continues to be 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 has been renegotiated.

There were no related party transactions during the period.

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 year and up to the date of signature of the financial statements were:

Dr D Williams	(Resigned 26 February 2025)
Mr A B Fall	
Mrs T E Prosser	
Mr A C Dodds	
Mrs D C Clarke	(Resigned 18 February 2026)
Mr S J Baldwin	
Mr J Crisford	(Resigned 26 February 2025)
Mrs J E Manton	
Mr D A James	
Mrs J F Fall	
Mr M F Clarke	
Mr J Smith-Hill	(Appointed 1 March 2025)
Mr S Collett	(Appointed 18 February 2026)
Mr K Weeks	(Appointed 1 March 2025)

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.

S J Baldwin

Mr S J Baldwin
Trustee

Date: 11/9/2026

COMPTON CROQUET CLUB

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 year ended 31 December 2025.

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
Date: 16/10/2026

COMPTON CROQUET CLUB

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income from:			
Donations and legacies	2	1,148	17,279
Charitable activities	3	41,796	42,181
Other trading activities	4	6,157	6,646
Investments	5	174	211
Total income		49,275	66,317
Expenditure on:			
Raising funds	6	3,166	4,107
Charitable activities	7	47,699	41,343
Total expenditure		50,865	45,450
Net income/(expenditure) and movement in funds		(1,590)	20,867
Reconciliation of funds:			
Fund balances at 1 January 2025		20,867	-
Fund balances at 31 December 2025		19,277	20,867

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

COMPTON CROQUET CLUB

BALANCE SHEET
AS AT 31 DECEMBER 2025

	Notes	2025 £	£	2024 £	£
Current assets					
Stocks	**10**	1,700		804	
Debtors	**11**	3,839		3,212	
Cash at bank and in hand		16,823		20,586	
		22,362		24,602	
Creditors: amounts falling due within one year	**12**	(3,085)		(3,735)	
Net current assets			19,277		20,867
The funds of the charity					
Unrestricted funds	**13**		19,277		20,867
			19,277		20,867

The financial statements were approved by the trustees on 16 October 2026

J 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 Basis of preparation

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.

1.2 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.

1.3 Charitable funds

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

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 Accounting policies (Continued)

1.4 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.

1.5 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.

1.6 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.

1.7 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)

1.8 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.

1.9 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 2025	Unrestricted funds
	£	£
Donations and gifts	1,148	2,029
Transfer of assets from CASC	-	15,250
	1,148	17,279

3 Income from charitable activities

	Unrestricted funds 2025
	£
Charitable Activities	
Subscriptions	23,375
Tournaments	1,240
CE Competitions	3,399
Catering	11,580
Teas	1,008
Green fees	784
Keys and lockers	220
Sundry income	190
	41,796

4 Income from other trading activities

	Unrestricted funds 2025 £
Fundraising events	2,043
Other income	4,114
Other trading activities	6,157

5 Income from investments

	Unrestricted funds 2025 £
Interest receivable	174

6 Expenditure on raising funds

	Unrestricted funds 2025 £
Fundraising and publicity	
Other fundraising costs	1,423
Trading costs	
Other trading activities	1,183
Other costs	560
	1,743
Total costs	3,166

7 Expenditure on charitable activities

	Charitable Expenses 2025 £	Charitable Expenses 2024 £
Direct costs		
Ground maintenance	28,506	22,232
Rent	9,000	6,895
Repairs and renewals	824	3,146
CE subscription	665	478
Insurance	3,229	2,456
Professional fees	-	1,133
Clubhouse maintenance and supplies	373	444
Clubhouse telephone and internet	532	364
Clubhouse electricity	502	477
Catering	2,714	2,622
Teas	268	184
Bank and sumup charges	82	89
Sundry	378	363
Competition entry fees	206	-
	47,279	40,883
Share of support and governance costs		
Governance	420	460
	47,699	41,343
Analysis by fund		
Unrestricted funds	47,699	41,343

Governance costs includes payments of £420 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 year.

9 Taxation

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

10 Stocks

	2025	2024
	£	£
Finished goods and goods for resale	1,700	804

11 Debtors

	2025	2024
Amounts falling due within one year:	£	£
Prepayments and accrued income	3,839	3,212

12 Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals and deferred income	3,085	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 1 January 2025	Incoming resources	Resources expended	At 31 December 2025
	£	£	£	£
General funds	20,867	49,275	(50,865)	19,277

Previous period:	At 1 January 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 year.

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