



**CHARITY COMMISSION
FOR ENGLAND AND WALES**

Trustees' Annual Report for the period

From 1 October 2019 **Period start date** **To** 31 March 2021 **Period end date**

Charity name: Lower Green Community CIO

Charity registration number: 1185574

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	To further or benefit the residents of Lower Green and the neighbourhood, without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating together the said residents and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure time occupation with the objective of improving the conditions of life for the residents. In furtherance of these objects but not otherwise, the trustees shall have power: to establish or secure the establishment of a community centre and to maintain or manage or co-operate with any statutory authority in the maintenance and management of such a centre for activities promoted by the charity in furtherance of the above objects.
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.	Para 1.17 and 1.19	Activities aim to further or benefit the residents of Lower Green (and its surrounding areas) in the interests of social welfare for recreation and leisure time occupation with the objective of improving the conditions of life for the residents. Sports clubs, social clubs and activity groups are available.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The trustees have had regard to the guidance issued by the Charity Commission on public benefit

Achievements and Performance

	SORP reference	
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.	Para 1.20	<p>During this period the CIO negotiated the lease on the Lower Green Community Centre. The lease was signed shortly after the financial year end.</p> <p>Various community sporting and parenting classes were held but these were curtailed by the Covid pandemic.</p> <p>In January 2021, the CIO has put in place a part time Project Manager who has prepared the Community Centre to re-open as the lockdown restrictions are eased.</p>

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	The CIO is in a healthy position with reserves of £7,148
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	Reserves are to be held to cover unforeseen day-to-day operational costs or an emergency repaid; or the loss or delay of expected grant income.
Amount of reserves held	Para 1.22	The reserves should be the larger of either 1 month of overheads or £3,000
Reasons for holding zero reserves	Para 1.22	n/a
Details of fund materially in deficit	Para 1.24	n/a
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	n/a

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	<ul style="list-style-type: none"> - Grants from Elmbridge Borough Council, Surrey Community Action and Community Foundation Surrey - Income from Hall Hire
Investment policy and objectives including any social investment policy adopted	Para 1.46	No investments have been made
A description of the principal risks facing the charity	Para 1.46	The main risks are if grants were no longer available and the loss of revenue should further lockdowns occur
Audit / Independent Examiner		The income is below the audit threshold an audit is not required (under section 43(2) of the Charities Act 1993). The Trustees consider that an independent examination is needed as per the Constitution.

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Constitution
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	The charity is a 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	Para 1.25	Charity Trustees can be co-opted through the year by existing Trustees. Trustees are formally elected at the AGM.

Reference and Administrative details

Charity name	Lower Green Community CIO
Other name the charity uses	-
Registered charity number	1185574
Charity's principal address	Lower Green Community Centre Farm Road Esher KT10 8AU

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Richard William	Chair		
2	David Young	Treasurer	28/1/21-current	
3	Sonja Genes			
4				
5				
6				

Corporate trustees – names of the directors at the date the report was approved

Director name		
N/A		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	
N/A		

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	N/A
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	N/A
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	N/A

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

Jenny French – Community Project Manager (Interim)

Exemptions from disclosure

Reason for non-disclosure of key personnel details

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Declarations

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

Signed on behalf of the charity's trustees

Signature(s)	<i>David Young</i>	<i>Richard Williams</i>
Full name(s)	David James Young	Richard Charles John Williams
Position (eg Secretary, Chair, etc)	Treasurer	Chair
Date	14/12/2021	



CHARITY COMMISSION
FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A

Independent Examiner's Report

Report to the trustees/
members of

Charity Name

Lower Green Community CIO

On accounts for the
period

1 October 2019 to 31 March 2021

Charity no
(if any)

1185574

Set out on pages

1 to 15

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the period from 1 October 2019 to 31 March 2021.

Responsibilities and
basis of report

As the charity's trustees, 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 the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent
examiner's statement

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- 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 in order to enable a proper understanding of the accounts to be reached.

* Please delete the words in the brackets if they do not apply.

Signed:

Date:

14/12/21

Name:

Alasdair Evans

Relevant professional
qualification(s) or body
(if any):

FCA

Address:

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ESHER

SURREY KT10 9EV

Section B**Disclosure**

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.



Lower Green Community CIO		Charity No (if any)	1185574	CC39a
Annual accounts for the period				
Period start date	01/10/2019	To	Period end date	

Section A Statement of financial activities

Descriptions by natural category	Note	Restricted			Total this year	Total last year
		Unrestricted funds	income funds	Endowment funds		
		£	£	£	£	£
Incoming resources (Note 3)		F01	F02	F03	F04	F05
Hall hire		6,638	-	-	6,638	-
Grants for services		5,000	6,536	-	11,536	-
fees for charitable services		510	-	-	510	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
Total incoming resources	S01	12,148	6,536	-	18,684	-
Resources expended (Notes 4-7)						
Cost of Charitable Services		3,740	415	-	4,156	-
Computers & Software		356	-	-	356	-
Furnishings			1,408	-	1,408	-
bank charges and interest		26	-	-	26	-
General Expenses		35	-	-	35	-
Subscriptions		96	-	-	96	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
Total resources expended	S02	4,253	1,823	-	6,076	-
Net incoming/(outgoing) resources before transfers	S03	7,896	4,713	-	12,609	-
Gross transfers between funds	S04	-	-	-	-	-
Net incoming/(outgoing) resources before other recognised gains/(losses)	S05	7,896	4,713	-	12,609	-
Other recognised gains/(losses)						
Gains and losses on revaluation of fixed assets for the charity's own use	S06	-	-	-	-	-
Gains and losses on investment assets	S07	-	-	-	-	-
Net movement in funds	S08	7,896	4,713	-	12,609	-
Total funds brought forward	S09	-	-	-	-	-
Total funds carried forward	S10	7,896	4,713	-	12,609	-

Section B Balance sheet

	Note	Total this year £ F01	Total last year £ F02
Fixed assets			
Tangible assets (Note 8)	B01	-	-
	B02	-	-
Investments (Note 9)	B03	-	-
Total fixed assets	B04	-	-
Current assets			
Stock and work in progress	B05	-	-
Debtors (Note 10)	B06	312	-
(Short term) investments	B07	-	-
Cash at bank and in hand	B08	12,297	-
Total current assets	B09	12,609	-
Creditors: amounts falling due within one year (Note 11)	B10	-	-
Net current assets/(liabilities)	B11	12,609	-
Total assets less current liabilities	B12	12,609	-
Creditors: amounts falling due after one year (Note 11)	B13	-	-
Provisions for liabilities and charges	B14	-	-
Net assets	B15	12,609	-
Funds of the Charity			
Unrestricted funds	B16	7,896	-
Designated funds	B17	-	-
Total unrestricted funds		7,896	-
Restricted income funds (Note 12)	B18	4,713	-
Endowment funds (Note 12)	B19	-	-
Total funds	B20	12,609	-

Signed by one or two trustees on behalf of all the trustees

Signature

Date of approval

Section C

Notes to the accounts

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- and with Financial Reporting Standard (Charities SORP FRS 102
- and with the Charities Act.

1.2 Change in basis of accounting

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year.

1.3 Changes to previous accounts

No changes have been made to accounts for previous years.

Note 2

Accounting policies

This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.

INCOMING RESOURCES

Recognition of incoming resources	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> the charity becomes entitled to the resources; the trustees are virtually certain they will receive the resources; and the monetary value can be measured with sufficient reliability.
Incoming resources with related expenditure	Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.
Grants and donations	Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.
Tax reclaims on donations and gifts	Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.
Contractual income and performance related grants	This is only included in the SoFA once the related goods or services have been delivered.
Gifts in kind	Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.
Donated services and facilities	These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
Investment income	This is included in the accounts when receivable.
Investment gains and losses	This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.
Grants payable without performance conditions	These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.
Investments	Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.
Stocks and work in progress	These are valued at the lower of cost or market value.

**POLICIES ADOPTED
ADDITIONAL TO OR
DIFFERENT FROM THOSE
ABOVE**

None

Note 3 Analysis of incoming resources

Incoming resources may be further analysed if this would help the reader of the accounts.

	Analysis	Unrestricted £	restricted £	This year £	Last year £
Hall hire	General Hall Hire	1922		1,922	-
	Pre-school Hall Hire	4716		4,716	-
				-	-
				-	-
	Total			6,638	-
Grants for services	Community Foundation Surrey	3000	3000	6,000	-
	Surrey Community Action	2000	1436	3,436	-
	Elmbridge Borough Council - Gardening		2100	2,100	-
				-	-
	Total			11,536	-
fees for charitable services	Receipts from Classes	510		510	-
				-	-
				-	-
				-	-
	Total			510	-
				-	-
				-	-
				-	-
				-	-
	Total			-	-
				-	-
				-	-
				-	-
				-	-
	Total			-	-
				-	-
				-	-
				-	-
				-	-
	Total			-	-
				-	-
				-	-
				-	-
				-	-
	Total			-	-

Section C

Notes to the accounts

(cont)

Note 4

Analysis of resources expended

Resources expended may be further analysed if this would help the reader of the accounts.

	Analysis	Unrestricted £	restricted £	This year £	Last year £
Cost of Charitable Services	Café goods	29.26		29	-
	Cost of classes	3711		3,711	-
	Costs of Gardening materials		415.29	415	-
				-	-
				-	-
				-	-
				-	-
				-	-
				-	-
	Total	3,740	415	4,156	-
				-	-
				-	-
				-	-
				-	-
				-	-
				-	-
				-	-
	Total			-	-
				-	-
				-	-
				-	-
				-	-
				-	-
				-	-
				-	-
	Total			-	-
				-	-
				-	-
				-	-
				-	-
				-	-
				-	-
				-	-
	Total			-	-

Note 5 Details of certain items of expenditure**5.1 Trustee expenses**

Please provide details of the amount of any payment or reimbursement of out-of-pocket expenses made to trustees or to third parties for expenses incurred by trustees. If no expenses were paid, please enter 'None' in the appropriate box(es).

Number of trustees who were paid expenses

Nature of the expenses

Total amount paid

This year	Last year
1	
LGCC Computer expenses	
£26.64	£

5.2 Fees for examination or audit of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner or auditor. If nothing was paid please enter NONE in the appropriate box(es).

Independent examiner's or auditors' fees for reporting on the accounts

Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor

This year £	Last year £
0	NONE
0	NONE

Section C	Notes to the accounts	(cont)
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Note 6 **Paid employees**
Please complete this note if the charity has any employees.

6.1 Staff Costs

	This year £	Last year £
Gross wages, salaries and benefits in kind	-	-
Employer's National Insurance costs	-	-
Pension costs	-	-
Total staff costs	-	-

6.2 Average number of full-time equivalent employees in the year

	This year Number	Last year Number
The parts of the charity in which the employees work	-	-
	-	-
	-	-
Total	-	-

6.3 Defined contribution pension scheme

Please complete if a defined contribution pension scheme is operated.

Brief details of the scheme	N/A
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	This year £	Last year £
The costs of the scheme to the charity for the year		
The amount of any contributions outstanding at the year end		
The amount of any contributions prepaid at the year end		

Note 7 Grantmaking

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

7.1 Total value of grants

Purpose for which grants made	Grants to institutions Total amount £	Grants to individuals Total amount £
	-	-
	-	-
	-	-
	-	-
	-	-
	-	-
	-	-
Total	-	-

7.2 Grants made to institutions

If the charity has made grants to particular institutions that are material in the context of its grantmaking please give details of the institution supported, purpose of the grant and total paid to each institution listed. Sufficient information should be given to provide a reasonable understanding of the range of institutions supported.

Names of institutions	Purpose	Total amount of grants paid £
		-
		-
		-
		-
		-
		-
		-
		-
		-
Total grants to institutions		-

Note 8 Tangible fixed assets*Please complete this note if the charity has any tangible fixed assets***8.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Payments on account and assets under construction	Total
	£	£	£	£	£	£
Balance brought forward	-	-	-	-	-	-
Additions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers *	-	-	-	-	-	-
Balance carried forward	-	-	-	-	-	-

8.2 Accumulated depreciation and impairment provisions

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	SL or RB
** Rate					

Balance brought forward	-	-	-	-	-	-
Depreciation charge for year	-	-	-	-	-	-
Impairment provisions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers*	-	-	-	-	-	-
Balance carried forward	-	-	-	-	-	-

8.3 Net book value

Brought forward	-	-	-	-	-	-
Carried forward	-	-	-	-	-	-

8.4 Revaluation*If any fixed assets have been revalued please give details of the valuer and method of valuation*

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* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

Note 9 Investment assets

Please complete this note if the charity has any investment assets.

9.1 Fixed assets investments

	£
Carrying (market) value at beginning of year	-
Add: additions to investments at cost	-
Less: disposals at carrying value	-
Add/(deduct): net gain/(loss) on revaluation	-
Carrying (market) value at end of year	-

Please provide below:

9.2 A breakdown of the market values of investments shown above agreeing with the balance sheet row B03.

9.3 A breakdown of the income from investments agreeing with SOFA.

Analysis of investments

	9.2 Market value at year end £	9.3 Income from investments for the year £
Investment properties	-	-
Investments listed on a recognised stock exchange or held in common investment funds, open ended investment companies, unit trusts or other collective investment schemes	-	-
Investments in subsidiary or connected undertakings and companies	-	-
Securities not listed on a recognised Stock Exchange	-	-
Cash held as part of the investment portfolio	-	-
Other investments	-	-
Total	-	-

9.4 Material investment holdings

If any investments are material in terms of their value (for example each represents more than 5 per cent of the value of the charity's total investments) please provide details.

Investment held	Market value at year end £
	-
	-
	-
	-
Total	-

Section C

Notes to the accounts

(cont)

Note 10

Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

Analysis of debtors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Trade debtors	311.6	-	-	-
Amounts due from subsidiary and associated undertakings	-	-	-	-
Other debtors	-	-	-	-
Prepayments and accrued income	-	-	-	-
Total	311.6	-	-	-

Note 11

Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

11.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Amounts due to subsidiary and associated undertakings	-	-	-	-
Other creditors	-	-	-	-
Accruals and deferred income	-	-	-	-
Total	-	-	-	-

11.2 Security over assets

If any loan, overdraft or other creditor holds a charge or other security over any assets of the charity please provide details.

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Note 12 Endowment and restricted income funds

Please complete this section if the charity has any endowment or restricted income funds.

12.1 Funds held

Please give a brief description of any of the following type of funds held by the charity:

- permanent endowment funds (PE);
- expendable endowment funds (EE); and
- restricted income funds, including special trusts, of the charity (R).
- other funds .

Fund Name	Type PE, EE , R or other	Purpose and restrictions

12.2 Movements of major funds

Please give details of the movements of the major funds summarised in the restricted and endowment columns of the Statement of Financial Activities.

Fund names	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Gains and losses £	Fund balances carried forward £
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
Total Funds	-	-	-	-	-	-

12.3 Transfers between funds

Please give details of any transfers between funds.

From Fund (Name)	To Fund (Name)	Reason	Amount

12.4 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Endowed funds £	Total £
Fixed assets	-	-	-	-
Investments	-	-	-	-
Net current assets	-	-	-	-
Creditors due in more than one year and provisions				
Total net assets	-	-	-	-

Note 13 Transactions with related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in note 5) details of such transactions should be provided in this note. If there are no transactions to report, please enter "None" in the relevant boxes.

13.1 Remuneration and benefits

Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee or other related parties by the charity or any institution or company connected with it.

Name of trustee or related party	Legal authority (eg order, governing document)	Amounts paid or benefit value	
		This year £	Last year £
None			

13.2 Loans

Please give details of and amounts owing to or from the charity's trustees or other related parties by the charity at the year end.

	Name of trustee or related party	Legal authority	Amount owing	
			This year £	Last year £
Due to trustees and related parties	None			
Due from trustees and related parties				

13.3 Other transaction(s) with trustees or related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a trustee or related party has a material interest.

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	This year £	Last year £
None				

Note 14**Additional Disclosures**

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.