

**THE THREE RIVERS PARTNERSHIP, DORSET**  
**(LIMITED BY GUARANTEE)**

**FINANCIAL STATEMENTS**

**YEAR ENDED 30 JUNE 2020**

Company number 04801788

Registered charity number 1106977

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**FLETCHER & PARTNERS**

**CHARTERED ACCOUNTANTS**  
**SALISBURY**

**THE THREE RIVERS PARTNERSHIP, DORSET**  
**(LIMITED BY GUARANTEE)**

**ADMINISTRATIVE INFORMATION**

**TRUSTEE DIRECTORS**

Mr P Barber  
Mr T Drake  
Mr M Hebditch  
Mr R Messer  
Mr B Von Clemens  
Mr P Wilson

**KEY MANAGEMENT PERSONNEL**

Mr A Waistell General Manager  
Mr J Parry Operations Manager  
Mr W Magee Finance Manager

**CHARITY ADDRESS**

Riversmeet  
Hardings Lane  
Gillingham  
Dorset  
SP8 4HX

**ADVISERS**

**Auditor**

Messrs Fletcher & Partners  
Crown Chambers, Bridge Street, Salisbury, Wiltshire, SP1 2LZ

**Bankers**

Lloyds TSB Bank plc

**Solicitors**

Wilson, Alexandra House, St Johns Street, Salisbury SP1 2SB  
Dyne Drewett, Market Place, Wincanton, Somerset, BA9 9AB

**REGISTERED CHARITY NUMBER**

1106977

**REGISTERED COMPANY NUMBER**

04801788

**THE THREE RIVERS PARTNERSHIP, DORSET**  
**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2020**

The Trustee Directors (hereinafter referred to as Trustees) present the Annual Report and Accounts for the Year ended 30 June 2020, which have been prepared so as to comply with the provisions of the Companies Act 2006, the Charities Act 2011 and the Statement of Recommended Practice Accounting applicable to charities preparing their accounts in accordance with the Financial Reporting Standard 102.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

The Charity is a company limited by guarantee. It was incorporated on 17 June 2003. The company (hereinafter referred to as the Trust or Charity) is operated by its Trustees who meet periodically. New Trustees are recruited from among people who have an interest in furthering the aims of the Charity with a view to ensuring that all the necessary competencies are represented within the trustee body.

**BACKGROUND TO FORMATION OF THE TRUST, ITS ACTIVITIES AND OBJECTIVES**

The Three Rivers Partnership is the community partnership for Gillingham and the surrounding area of North Dorset. It was set up in February 2003 with the objective of promoting the well being of the whole area.

**A SUMMARY OF THE OBJECTS OF THE CHARITY AS SET OUT IN ITS GOVERNING DOCUMENT**

The charity's objects are to promote the benefit of those who live in Gillingham, Dorset and the surrounding area.

A). By the relief of poverty, the advancement of education, training and the arts, the promotion of public healthcare facilities and childcare, the protection and enhancement of the environment, the preservation of buildings or sites of historic or architectural importance, the provision of or assistance in the provision of facilities in the interests of social welfare for recreation and leisure time occupation with the object of improving the conditions of life for the inhabitants of the said area.

B). By the promotion of such other charitable purposes for the general benefit of the public or section of the public within the area of Gillingham, Dorset and the surrounding area as the charity sees fit.

**SUMMARY OF MAIN ACTIVITIES OF THE CHARITY IN RELATION TO ITS OBJECTS**

The charity completed the redevelopment of the RiversMeet Centre and the facility has been opened to paying customers since August 2010. The charity operates the centre via its subsidiary, the Gillingham Community and Leisure Trust Limited, and continues to provide the public with facilities for exercise and actively promotes the benefits of a healthy lifestyle.

**ACHIEVEMENTS AND PERFORMANCE OF THE CHARITY**

**TRADING AND FUNDRAISING ACTIVITIES**

The parent charity continues to operate a local lottery with proceeds funding local community projects. The Gillingham Community and Leisure Trust operates a cafe and sells mainly swimming related items to complement and enhance the leisure centre users experience.

**CHARITABLE ACTIVITIES**

The parent charity's restricted funds provided a wide range of events and activities for the community - such as coffee mornings, a 'meals-on-wheels' service, litter picking, running a youth club, some regular dementia support services, a local walking club and their annual walking festival. Several of these applied for and were granted support by Gillingham Town Council or Dorset Council in 2019-20 whose support is welcomed as are the funds provided by supermarkets and other businesses in the local area.

Over the last 5 years, GCLT has focussed its efforts on generating income through both Memberships and additional services. As part of the commitment to ensure that the charity is on a self-sustaining basis it regularly invests inwardly. During the previous financial year it invested in a gym refit for the site, which resulted in ongoing growth in membership, especially among Platinum members. This growth drove secondary spending across the rest of the business with both Cafe and Swim Shop benefitting from additional sales.

**THE THREE RIVERS PARTNERSHIP, DORSET**  
**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2020 (CONTINUED)**

**CHARITABLE ACTIVITIES (CONTINUED)**

With the charitable business running well, the GCLT focus was on identifying and reducing overheads. Part of this involved researching and investing in ways of reducing utility costs to a level which can be sustained over the next 25 years. The investment in equipment from ESG for the plant room should see cost reductions of between 40% and 50%, whilst significantly reducing the environmental impact.

At the tail end of the financial year Covid-19 forced all operations to stop and created a very uncertain trading environment for GCLT. In contrast to the majority of the leisure facilities in the UK, many customers have continued to pay memberships in full leading up to the end of the financial year.

**NATURE OF THE GOVERNING DOCUMENT AND CONSTITUTION OF THE CHARITY**

The charity is constituted as a company limited by guarantee and is therefore governed by a memorandum and articles of association. The directors of the company are also trustees of the charity. Eligibility for membership of the charity, and of the board of trustees is governed by the memorandum and articles of association. There are no restrictions in the governing document on the operation of the charity or on its investment powers other than those imposed by charitable law.

**THE METHODS ADOPTED FOR THE RECRUITMENT AND APPOINTMENT OF NEW TRUSTEES**

The trustees are appointed annually in accordance with the Memorandum and Articles of Association.

**THE ORGANISATIONAL STRUCTURE OF THE CHARITY AND HOW DECISIONS ARE MADE**

The board of trustees meets regularly as a full board. A number of groups have been formed whose purposes are to support specific activities in the community and the trust holds, receives and disburses funds on their behalf. Each fund is managed on a restricted basis. Each group has either a trustee or a committee whose chair or financial representative is authorised to act for them in respect of their fund. The board receives detailed updates at every meeting on those funds and activity since the previous meeting.

In the period 2008-2009 the charity refurbished the community leisure centre and a subsidiary company, Gillingham Community and Leisure Trust Limited, was created to operate it. The leisure centre is now known as RiversMeet. Gillingham Community and Leisure Trust Limited wholly owns Thrive Community Leisure Services Limited which is dormant. There is a separate board of directors for Gillingham Community and Leisure Trust Limited and a trustee of the charity acts as chairman of that board.

**RELATIONSHIPS BETWEEN THE CHARITY AND RELATED PARTIES**

There were no transactions with related parties in the period.

**POLICIES ON RESERVES**

Reserves have been established to provide for future activities and the trustees have wide powers of investment. The charity's reserves are primarily held to fund future leisure centre refurbishment or for the funding of future community activities undertaken by the community groups currently under its umbrella.

At the balance sheet date the only investment carried out is to place monies held in an interest bearing bank account.

**FINANCIAL REVIEW**

The group recorded net expenditure of £130,770 (2019: £82,137) for the year. In the year ended 30 June 2020 the leisure centre generated £979,597 of income from users of the RiversMeet Leisure Centre (2019: £1,142,645).

The parent charity received a number of grants, which will be matched by expenditure in later years, and a deficit of (£9,198) (2019: surplus : £9,223) was recorded by parent charity. The group had net assets as at 30 June 2020 of £4,005,124 (2019: £4,135,894).

**PUBLIC BENEFIT**

The trustees confirm that they have complied with the duty in section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission. Specifically, the trustees consider that the facilities for recreation and leisure will be available to all members of the community.

**THE THREE RIVERS PARTNERSHIP, DORSET**  
**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2020 (CONTINUED)**

**FUTURE PLANS**

During the final months of the 2019-2020 financial year the charity was forced to stop trading due to the impact of Covid-19. The long term impact of this on the GCLT business is extremely hard to predict, but trustees recognise that trading will be tough once the site reopens and costs may need to be further addressed in order to ensure stability.

During lockdown GCLT successfully managed to reduce monthly costs by putting all but 5 members of staff on furlough and reducing utility bills. The charity also took advantage of a payment holiday on its borrowing for the gym refit. These actions, along with the loyal customer base, ensured that GCLT will not make a loss during the period of closure.

However, the reduction in membership from circa 1,100 members to 400 could be devastating in the long term and the focus during financial year 2020/21 needs to be on encouraging those that left to return.

Trustees have invested to ensure the leisure centre is Covid secure and will communicate this to the community. Once it reopens, it is inevitable that costs will exceed income, until membership and footfall rally. To address this, the business plans to continue to seek grant funding from local authorities and sporting bodies, and took out a CIBL loan for £165k in October 2020, to ensure financial stability through to 2022.

**ACCOUNTING AND REPORTING RESPONSIBILITIES**

Charity law requires the Trustees to prepare financial statements, for each financial year, in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice (UK GAAP) which give a true and fair view of the financial activities of the company during the year and of its financial position at the end of the year.

In preparing those statements, the Trustees are required to:

- 1) Select suitable accounting policies and then apply them consistently;
- 2) Make judgements and estimates that are reasonable and prudent;
- 3) State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements;
- 4) Prepare the accounts on a going concern basis unless it is inappropriate to assume that the company will continue in operation.

The Trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the company and which enable them to ensure that the financial statements comply with the provisions of the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees confirm that, so far as they are aware, there is no relevant audit information of which the company's auditors are unaware; and each Trustee has taken steps which he or she ought to have taken as a Trustee to make himself or herself aware of any relevant audit information and to establish that the company's auditors are aware of that information.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Signed on behalf of the Trustees on

.....

T Drake

**THE THREE RIVERS PARTNERSHIP, DORSET**  
**INDEPENDENT AUDITORS' REPORT**  
**TO THE TRUSTEES OF THE THREE RIVERS PARTNERSHIP, DORSET**

**Opinion**

We have audited the financial statements of The Three Rivers Partnership, Dorset and its subsidiary, The Gillingham Community and Leisure Trust Limited, (the group) for the year ended 30 June 2020 which are set out on pages 1 to 15. These comprise the Consolidated Statement of Financial Activities, the Consolidated Summary Income and Expenditure Account, the Consolidated and Parent Charitable Company Balance Sheets and the related notes.

The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- i) give a true and fair view of the state of the group's and the parent charitable company's affairs as at 30 June 2020 and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended;
- ii) have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- iii) have been properly prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act 2011.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- i) the Trustees use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- ii) the Trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the group or the parent charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

**Other information**

The Trustees are responsible for the other information. The other information comprises the information included in the Trustees' Annual Report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**THE THREE RIVERS PARTNERSHIP, DORSET**  
**INDEPENDENT AUDITORS' REPORT**  
**TO THE TRUSTEES OF THE THREE RIVERS PARTNERSHIP, DORSET**  
**CONTINUED**

**Opinion on other matter prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- i) the information given in the Trustees' Annual Report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- ii) the Trustees' Annual report (incorporating the directors' report) have been prepared in accordance with applicable legal requirements.

**Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the group and the parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 and the Charities Act 2011 requires us to report to you if, in our opinion:

- i) adequate accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- ii) the parent charitable company financial statements are not in agreement with the accounting records and returns; or
- iii) certain disclosures of Trustees' remuneration specified by law are not made; or
- iv) we have not received all the information and explanations we require for our audit.

**Responsibilities of Trustees**

As explained more fully in the Trustees' Responsibilities Statement, set out on page 4, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the group and the parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the group and the parent charitable company or to cease operations, or have no realistic alternative but to do so.

**Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [[www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities)]. This description forms part of our auditor's report.

This report is made solely to the company's members, as a body, in accordance with section 495 and 496 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its members as a body, for our audit work, for this report or for the opinions we have formed.

.....  
 James Fletcher (Senior Statutory Auditor)  
 for and on behalf of  
 FLETCHER & PARTNERS  
 Statutory Auditors

Date: .....  
 Crown Chambers,  
 Bridge Street  
 Salisbury SP1 2LZ

**THE THREE RIVERS PARTNERSHIP, DORSET**  
**(LIMITED BY GUARANTEE)**

**CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES**  
**(INCORPORATING INCOME & EXPENDITURE ACCOUNT)**  
**FOR THE YEAR ENDED 30 JUNE 2020**

	<u>Notes</u>	<u>Unrestricted</u> <u>Fund</u> <u>2020</u>	<u>Restricted</u> <u>Fund</u> <u>2020</u>	<u>Total</u> <u>Funds</u> <u>2020</u>	<u>Total</u> <u>2019</u>
<b>INCOME AND ENDOWMENTS</b>					
Donations and Grants	2	113,152	16,220	129,372	10,584
Other trading income	3	151,567	13,961	165,528	227,845
Charitable activities	4	827,483	-	827,483	935,880
Investment income	5	47	207	254	687
<b>Total Income</b>		1,092,249	30,388	1,122,637	1,174,996
<b>EXPENDITURE ON:</b>					
Raising funds	6	80,383	-	80,383	87,548
Charitable activities	7	932,352	240,672	1,173,024	1,169,585
<b>Total Expenditure</b>		1,012,735	240,672	1,253,407	1,257,133
<b>Net income/(expenditure)</b>		79,514	(210,284)	(130,770)	(82,137)
<b>NET MOVEMENT IN FUNDS</b>		79,514	(210,284)	(130,770)	(82,137)
<b>RECONCILIATION OF FUNDS</b>					
Fund Balances brought forward	19	220,185	3,915,709	4,135,894	4,218,031
Fund Balances carried forward	19	£299,699	£3,705,425	£4,005,124	£4,135,894

The results derive from continuing activities and there are no gains or losses other than those shown above.

The notes on pages 10 - 18 form part of these accounts



**THE THREE RIVERS PARTNERSHIP, DORSET**  
**(LIMITED BY GUARANTEE)**

**COMPANY NUMBER: 04801788**

**CONSOLIDATED BALANCE SHEET**

**AS AT 30 JUNE 2020**

		The Group		The Company	
	<u>Notes</u>	2020	2019	2020	2019
		£	£	£	£
<b>FIXED ASSETS</b>	<b>12</b>	4,585,020	4,367,389	-	-
<b>CURRENT ASSETS</b>					
Stock		3,749	4,264	-	-
Debtors	<b>13</b>	76,083	104,939	22,102	21,066
Cash at bank and in hand		253,469	163,697	43,959	54,771
		<u>333,301</u>	<u>272,900</u>	<u>66,061</u>	<u>75,837</u>
<b>CREDITORS : amounts falling due within one year</b>					
Creditors	<b>14</b>	128,176	172,905	1,353	1,931
<b>NET CURRENT ASSETS</b>		<u>205,125</u>	<u>99,995</u>	<u>64,708</u>	<u>73,906</u>
<b>PROVISIONS</b>	<b>17</b>	35,634	-	-	-
<b>CREDITORS : amounts falling due after more than one year</b>	<b>15</b>	749,387	331,490	-	-
<b>NET ASSETS</b>		<u>£4,005,124</u>	<u>£4,135,894</u>	<u>£64,708</u>	<u>£73,906</u>
Representing :					
<b>UNRESTRICTED INCOME FUNDS</b>					
General fund	<b>19</b>	299,699	220,185	1,608	1,608
<b>RESTRICTED INCOME FUNDS</b>					
Restricted funds	<b>19</b>	3,705,425	3,915,709	63,100	72,298
		<u>£4,005,124</u>	<u>£4,135,894</u>	<u>£64,708</u>	<u>£73,906</u>

The accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the Trustees on  
and signed on their behalf

..... Director  
T Drake

The notes on pages 10 - 18 form part of these accounts

**THE THREE RIVERS PARTNERSHIP, DORSET**  
**(LIMITED BY GUARANTEE)**

**COMPANY NUMBER: 04801788**

**CONSOLIDATED STATEMENT OF CASH FLOWS**

**AS AT 30 JUNE 2020**

	2020	2020	2019	2019
	£	£	£	£
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Net cash provided by (used in) operating activities	a	193,008		105,180
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Interest received	254		687	
Proceeds from the sale of property, plant and equipment	-		14,500	
Purchase of property, plant and equipment	(418,690)		(251,616)	
Net cash provided by (used in) investing activities		(418,436)		(236,429)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
Cash inflows from new borrowing	388,200		126,536	
Repayment of borrowing	(73,000)		(27,006)	
Net cash provided by (used in) investing activities		315,200		99,530
<b>CHANGE IN CASH AND CASH EQUIVALENTS IN THE REPORTING PERIOD</b>				
		£89,772		(£31,719)
Cash and cash equivalents at the beginning of the reporting period		163,697		195,416
Cash and cash equivalents at the end of the reporting period		<u>£253,469</u>		<u>£163,697</u>

**NOTES TO THE CASH FLOW STATEMENT**

<b>a. Reconciliation of net income/(expenditure) with net cash flow from operating activities</b>				
	<b>2020</b>		<b>2019</b>	
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	(130,770)		(82,137)	
Adjustments for:				
Depreciation and impairment charges	201,059		181,077	
Dividends and interest from investments	(254)		(687)	
(Profit)/loss on disposal of fixed assets	-		(6,361)	
(Increase)/decrease in stock	515		2,783	
(Increase)/decrease in debtors	28,856		12,502	
Increase/(decrease) in creditors	57,968		(1,997)	
Increase/(decrease) in provisions	35,634		-	
Net cash flow provided by (used in) operating activities	<u>£193,008</u>		<u>£105,180</u>	
<b>b. Components of cash and cash equivalents:</b>				
	<u>2020</u>		<u>2019</u>	
Cash at bank and in hand	<u>£253,469</u>		<u>£163,697</u>	

The notes on pages 10 to 18 form part of these accounts.

**THE THREE RIVERS PARTNERSHIP, DORSET**  
**(LIMITED BY GUARANTEE)**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 30 JUNE 2020**

**1. ACCOUNTING POLICIES**

**a. Basis of accounting**

The Accounts have been prepared under the historical cost convention, in accordance with the Financial Reporting Standard 102 and in accordance with the Companies Act 2006.

In preparing the accounts the Partnership follows best practice as set out by the Statement of Recommended Practice (FRS 102) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (January 2019).

The group accounts include the accounts of The Three River Partnership, Dorset and its wholly owned subsidiaries The Gillingham Community and Leisure Trust Limited and Thrive Community Services Limited, which were both incorporated on 3 April 2009.

Having reviewed the finances of the charity and most significantly its subsidiary charitable company, together with the expected on-going demand for its service and future projected cashflows, the Trustees have a reasonable expectation that there are adequate resources to continue its activities for the foreseeable future, but recognise there are material uncertainties in reaching this conclusion.

The leisure centre was forced to close in the final quarter of the year, which resulted in lower income, but was able to cover the majority of its staff costs in this period as a result of the Coronavirus Job Retention Scheme grant. Since 30 June 2020, the consequences of the COVID-19 pandemic have continued to adversely affect the supply of, and the demand for, the Leisure Centre's facilities and therefore, its operating results have been negatively impacted.

It is currently anticipated that the leisure centre will be allowed to reopen on 12 April 2021, although exercise classes and similar activities will not be allowed to start until 17 May 2021. The trustees have prepared budgets and cashflow forecasts up to 30 June 2022 in which they have made what they consider to be prudent assumptions about the rate at which users will return and on the basis of those forecasts have concluded that the charity is a going concern. The consolidated accounts have therefore been prepared on the going concern basis. It is not possible to predict whether future lockdowns will occur and whether government support will be available. However the going concern status of the parent charity is not impacted by this uncertainty.

**b. Tangible Fixed Assets**

Capital assets are capitalised. Tangible fixed assets are depreciated on a straight line basis over their anticipated useful economic lives, using the following annual rate:

Freehold Property	2% per annum straight line
Leisure Centre equipment	25% per annum straight line
Equipment	33% per annum straight line

**c. Income**

All income is recognised on the receivable basis, unless it is deferred, and is exclusive of VAT.

Leisure centre membership subscriptions have been recognised in the period that they are paid.

Income received that relates to future accounting periods is treated as deferred income and is treated as a liability. Income is allocated to the appropriate accounting period.

**d. Grants and donations for specific purposes**

Grants received are generally accounted for using the 'accruals' model.

Grants and donations receivable for general purposes are credited to Unrestricted Income when entitlement arises, the amount can be quantified, and when receipt is probable.

Grants and donations for specific purposes are accounted for as receivable and are treated as forming restricted funds.

**e. Charitable activities**

Charitable expenditure shall include all expenditure directly related to the objects of the Charity.

**THE THREE RIVERS PARTNERSHIP, DORSET**  
**(LIMITED BY GUARANTEE)**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 30 JUNE 2020**

**1. ACCOUNTING POLICIES (Continued)**

**f. Expenditure**

Expenditure is recognised on an accruals basis as a liability is incurred. Irrecoverable VAT is reported as part of the expenditure to which it relates.

**g. Governance costs**

These costs represent the costs incurred by the Charity in respect of management and administrative expenditure and compliance with statutory and legal requirements.

**h. Fund Accounting**

Funds held by the charity fall into the following categories:

Unrestricted general funds:

- (i) These are funds which can be used, at the discretion of the trustees, in accordance with the charitable objects of the Charity.

Restricted funds:

- (ii) These are funds which can only be used by the Charity for particular purposes. Restrictions arise either when they are specified by the donor or when funds are raised for a specific purpose. The restriction is that the funds have to be spent on a specific project. It is the policy of the board of trustees to carefully monitor the application of these funds in accordance with the restrictions placed on them.

**2. DONATIONS AND LEGACIES**

	<u>The Group</u>		<u>The Company</u>	
	2020	2019	2020	2019
Donations	2,820	3,834	2,820	3,705
Community grants	500	-	500	-
Grants - Public sector	126,052	6,750	12,900	6,750
	<u>£129,372</u>	<u>£10,584</u>	<u>£16,220</u>	<u>£10,455</u>

**3. OTHER TRADING INCOME**

	<u>The Group</u>		<u>The Company</u>	
	2020	2019	2020	2019
Café, shop, lottery and other activities	149,662	194,630	13,961	21,247
Rental income	15,866	33,215	-	-
	<u>£165,528</u>	<u>£227,845</u>	<u>£13,961</u>	<u>£21,247</u>

**4. INCOME FROM CHARITABLE ACTIVITIES**

	<u>The Group</u>		<u>The Company</u>	
	2020	2019	2020	2019
Leisure centre memberships and admission fees	£827,483	£935,880	-	-

**5. INVESTMENT INCOME**

	<u>The Group</u>		<u>The Company</u>	
	2020	2019	2020	2019
Bank deposit interest	£254	£687	£734	£649

**THE THREE RIVERS PARTNERSHIP, DORSET**  
**(LIMITED BY GUARANTEE)**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 30 JUNE 2020**

**6. RAISING FUNDS**

	The Group 2020	2019	The Company 2020	2019
Café, shop, lottery and other expenditure	£80,383	£87,548	-	-

**7. CHARITABLE ACTIVITIES**

**a. Costs of Charitable Activities**

	Direct Costs	Support Costs	Total 2020	Total 2019
Operation of RiversMeet Leisure Centre	982,793	150,618	1,133,411	1,146,457
Other grants and expenditure	36,258	3,355	39,613	23,128
	<u>£1,019,051</u>	<u>£153,973</u>	<u>£1,173,024</u>	<u>£1,169,585</u>

**b. Support Costs**

These constitute management and administrative costs which are incurred to enable the charity to carry out its activities. They are made up as follows:

	<u>2020</u>	<u>2019</u>
Management	61,919	59,434
Finance	10,426	12,003
Central office expenses	74,372	77,405
Governance (Note 8 - audit and accountancy fees)	7,256	6,800
	<u>£153,973</u>	<u>£155,642</u>

These costs have been allocated to the charity's charitable activities and governance on the basis of the usage of these resources by the various activities, as follows:

	<u>2020</u>	<u>2019</u>
Raising funds (Note 6).	6,538	1,076
Charitable activities (Note 7).	147,435	154,566
	<u>£153,973</u>	<u>£155,642</u>

**8. GOVERNANCE COSTS**

	<u>2020</u>	<u>2019</u>
Audit fees	4,000	4,000
Accountancy	3,256	2,800
	<u>£7,256</u>	<u>£6,800</u>

**9. NET EXPENDITURE FOR THE YEAR**

	<u>2020</u>	<u>2019</u>
This is stated after charging:		
Depreciation	201,059	181,077
Auditor's remuneration	4,000	4,000
Accountancy service provided by auditor	3,256	2,800

**THE THREE RIVERS PARTNERSHIP, DORSET**  
**(LIMITED BY GUARANTEE)**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 30 JUNE 2020**

**10. STAFF COSTS**

	<u>2020</u>	<u>2019</u>
Wages and salaries	589,174	562,826
National insurance	29,150	30,388
Pension	7,564	4,896
	<u>£625,888</u>	<u>£598,110</u>
 Average number of employees: Leisure Centre	 <u>56</u>	 <u>60</u>

No employees were paid £60,000 or higher in the year.

Key management personnel employee benefits (including Employers NI and Pension) were £95,204 (2019: £ 98,007). Pension commitments outstanding at the year end were £1,231 (2019: £2,074)

**11. OPERATING LEASES**

The total of future minimum lease payments under non-cancellable operating leases were:

	<u>2020</u>	<u>2019</u>
Not later than one year	1,440	3,584
Later than one year and not later than five years	5,400	-
Later than five years	-	-
	<u>6,840</u>	<u>3,584</u>

Lease payments recognised as an expense in year were £4,169 (2019: £3,591).

**THE THREE RIVERS PARTNERSHIP, DORSET**  
**(LIMITED BY GUARANTEE)**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 30 JUNE 2020**

**12. TANGIBLE FIXED ASSETS**

<b>The Group</b>	<u>Freehold</u> <u>Property</u>	<u>Leisure centre</u> <u>Equipment</u>	<u>Office</u> <u>Equipment</u>	<u>Total</u>
<b>COST</b>				
At 1 July 2019	4,962,134	562,966	2,185	5,527,285
Additions	-	418,690	-	418,690
Disposals	-	-	-	-
At 30 June 2020	<u>4,962,134</u>	<u>981,656</u>	<u>2,185</u>	<u>5,945,975</u>
<b>DEPRECIATION</b>				
At 1 July 2019	892,871	264,840	2,185	1,159,896
Charge for the year	106,590	94,469	-	201,059
Disposals	-	-	-	-
At 30 June 2020	<u>999,461</u>	<u>359,309</u>	<u>2,185</u>	<u>1,360,955</u>
<b>NET BOOK VALUE</b>				
At 30 June 2020	<u>£3,962,673</u>	<u>£622,347</u>	<u>-</u>	<u>£4,585,020</u>
At 30 June 2019	<u>£4,069,263</u>	<u>£298,126</u>	<u>-</u>	<u>£4,367,389</u>

**The Company**

	<u>Equipment</u>	<u>Total</u>
<b>COST</b>		
At 1 July 2019	2,185	2,185
Additions	-	-
At 30 June 2020	<u>2,185</u>	<u>2,185</u>
<b>DEPRECIATION</b>		
At 1 July 2019	2,185	2,185
Charge for the year	-	-
At 30 June 2020	<u>2,185</u>	<u>2,185</u>
<b>NET BOOK VALUE</b>		
At 30 June 2020	<u>£-</u>	<u>£-</u>
At 1 July 2019	<u>£-</u>	<u>£-</u>

**13. DEBTORS**

	<u>The Group</u>		<u>The Company</u>	
	<u>2020</u>	<u>2019</u>	<u>2020</u>	<u>2019</u>
Trade debtors	2,546	13,902	-	-
Owed by subsidiary company	-	-	20,000	20,000
Other debtors due within one year	11,693	10,374	1,693	374
Other debtors due after one year	54,824	70,000	-	-
Prepayments	7,020	10,663	409	692
	<u>£76,083</u>	<u>£104,939</u>	<u>£22,102</u>	<u>£21,066</u>

**THE THREE RIVERS PARTNERSHIP, DORSET**  
**(LIMITED BY GUARANTEE)**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 30 JUNE 2020**

**14. CREDITORS: Amounts falling due within one year**

	The Group		The Company	
	<u>2020</u>	<u>2019</u>	<u>2020</u>	<u>2019</u>
Loan account	24,130	14,091	-	-
Trade creditors	17,120	32,685	-	-
Other taxes and social security	4,856	13,399	-	-
Obligations under finance leases	31,508	40,402	-	-
Other creditors	6,542	30,052	33	647
Accruals and deferred income	44,020	42,276	1,320	1,284
	<u>£128,176</u>	<u>£172,905</u>	<u>£1,353</u>	<u>£1,931</u>

**15. CREDITORS: Amounts falling due after more than one year**

	The Group		The Company	
	<u>2020</u>	<u>2019</u>	<u>2020</u>	<u>2019</u>
Obligations under finance leases	190,590	73,220	-	-
Accruals and deferred income	-	4,634	-	-
Loan account	558,797	253,636	-	-
	<u>£749,387</u>	<u>£331,490</u>	<u>£-</u>	<u>£-</u>

The loan account is made up of two balances:

- North Dorset District Council. The loan is interest free is repayable in equal instalments over 22 years and the final repayment will be due in 2039.
- Unsecured loan from unrelated party for purchase of the new heat exchanger

**16. DEFERRED INCOME**

	The Group only			
	<u>2019</u>	<u>To SoFA</u>	<u>Movement</u>	<u>2020</u>
Creditors due in less than one year	7,068	(7,068)	9,169	9,169
Creditors due in after one year	4,634	-	133,905	138,539
	<u>£11,702</u>	<u>(£7,068)</u>	<u>£143,074</u>	<u>£147,708</u>

**17. PROVISIONS**

	The Group	The Company
Brought forward 1 July 2019	-	-
Provision made in year for income reclaims	35,634	-
Provision used in year	-	-
Carried forward 30 June 2020	<u>£35,634</u>	<u>£-</u>

**18a. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

Fund balances at 30 June 2020 were represented by the following assets and liabilities:

	Unrestricted Funds	Restricted Funds	Total
Tangible fixed assets	-	4,585,020	4,585,020
Current assets	299,699	33,602	333,301
Current liabilities	-	(128,176)	(128,176)
Long term liabilities	-	(749,387)	(749,387)
Provisions	-	(35,634)	(35,634)
	<u>£299,699</u>	<u>£3,705,425</u>	<u>£4,005,124</u>



**THE THREE RIVERS PARTNERSHIP, DORSET**  
**(LIMITED BY GUARANTEE)**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 30 JUNE 2020**

**18b. COMPARATIVE YEAR - ANALYSIS OF NET ASSETS BETWEEN FUNDS**

Fund balances at 30 June 2019 were represented by the following assets and liabilities:

	Unrestricted Funds	Restricted Funds	Total
Tangible fixed assets	-	4,367,389	4,367,389
Current assets	220,185	52,715	272,900
Current liabilities	-	(172,905)	(172,905)
Long term liabilities	-	(331,490)	(331,490)
	<u>£220,185</u>	<u>£3,915,709</u>	<u>£4,135,894</u>

**19a. MOVEMENT IN FUNDS**

	Balance 30.06.19	Income	Expenditure	Transfers	Balance 30.06.20
<b>Unrestricted funds</b>					
General fund	220,185	1,092,249	(1,012,735)	-	299,699
<b>Restricted funds</b>					
RiversMeet refurbishment	3,843,411	-	(201,059)	-	3,642,352
Community Hall development	22,000	-	-	-	22,000
Revenue Support and precepts	7,585	207	(2,146)	-	5,646
Other funds	42,713	30,181	(37,467)	-	35,427
	<u>£3,915,709</u>	<u>£30,388</u>	<u>(£240,672)</u>	<u>-</u>	<u>£3,705,425</u>
	<u>£4,135,894</u>	<u>£1,122,637</u>	<u>(£1,253,407)</u>	<u>£-</u>	<u>£4,005,124</u>

Purposes of Restricted Funds

Leisure Centre refurbishment

The charity is responsible for the refurbishment and operation of the RiversMeet leisure centre.

Community Hall development

The charity is aiming to raise funds to enable a Community Hall to be constructed on the RiversMeet leisure centre site. The groundworks for the facility had been prepared but the current plans are for the Community hall to be constructed elsewhere in Gillingham.

Revenue Support and Precepts

The charity receives funding from Gillingham Town Council and parish councils to fund ongoing revenue expenditure.

Other funds

The charity is also involved in a number of local initiatives for the benefit of the local community.

**THE THREE RIVERS PARTNERSHIP, DORSET**  
**(LIMITED BY GUARANTEE)**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 30 JUNE 2020**

**19b. COMPARATIVE YEAR NOTE - MOVEMENT IN FUNDS**

	Balance 30.06.18	Income	Expenditure	Transfers	Balance 30.06.19
<b>Unrestricted funds</b>					
General fund	136,829	1,142,645	(1,059,289)	-	220,185
<b>Restricted funds</b>					
RiversMeet refurbishment	4,018,127	-	(174,716)	-	3,843,411
Community Hall development	22,000	-	-	-	22,000
Revenue Support and precepts	9,155	659	(2,229)	-	7,585
Other funds	31,920	31,692	(20,899)	-	42,713
	<u>£4,081,202</u>	<u>£32,351</u>	<u>(£197,844)</u>	<u>-</u>	<u>£3,915,709</u>
	<u>£4,218,031</u>	<u>£1,174,996</u>	<u>(£1,257,133)</u>	<u>£-</u>	<u>£4,135,894</u>

**20. SUBSIDIARY COMPANIES**

The Three Rivers Partnership, Dorset owns two wholly owned subsidiary companies. The Gillingham Community and Leisure Trust Limited is responsible for the construction of the community leisure centre and is also managing the operation of the RiversMeet Leisure Centre. Thrive Community Leisure Services Limited is currently dormant and has no assets. Both companies were incorporated on 3 April 2009, Thrive Community Leisure Services Limited remains dormant and the consolidated financial statements reflect the assets and liabilities and financial transactions of the parent charity and active subsidiary only.

**21. TRUSTEE REMUNERATION & RELATED PARTY TRANSACTIONS**

No remuneration or expenses were paid to trustees or people connected with them. No trustee or person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year.

**22. ACCOUNTANCY SERVICES**

In common with many other businesses of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

**THE THREE RIVERS PARTNERSHIP, DORSET**  
**(LIMITED BY GUARANTEE)**

**23. COMPARATIVE YEAR CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES**

**CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES**  
**(INCORPORATING INCOME & EXPENDITURE ACCOUNT)**  
**FOR THE YEAR ENDED 30 JUNE 2019**

	<u>Notes</u>	<u>Unrestricted</u> <u>Fund</u> <u>2019</u>	<u>Restricted</u> <u>Fund</u> <u>2019</u>	<u>Total</u> <u>Funds</u> <u>2019</u>
<b>INCOME AND ENDOWMENTS</b>				
Donations and Grants	<b>2</b>	129	10,455	10,584
Other trading income	<b>3</b>	206,598	21,247	227,845
Charitable activities	<b>4</b>	935,880	-	935,880
Investment income	<b>5</b>	38	649	687
<b>Total Income</b>		1,142,645	32,351	1,174,996
<b>EXPENDITURE ON:</b>				
Raising funds	<b>6</b>	87,548	-	87,548
Charitable activities	<b>7</b>	971,741	197,844	1,169,585
<b>Total Expenditure</b>		1,059,289	197,844	1,257,133
<b>Net income/(expenditure)</b>		83,356	(165,493)	(82,137)
<b>NET MOVEMENT IN FUNDS</b>		83,356	(165,493)	(82,137)
<b>RECONCILIATION OF FUNDS</b>				
Fund Balances brought forward	<b>19</b>	136,829	4,081,202	4,218,031
Fund Balances carried forward	<b>19</b>	£220,185	£3,915,709	£4,135,894

The results derive from continuing activities and there are no gains or losses other than those shown above.

**THE THREE RIVERS PARTNERSHIP, DORSET**  
**(LIMITED BY GUARANTEE)**

**UNAUDITED CHARITY ONLY**

**FINANCIAL STATEMENTS**

**YEAR ENDED 30 JUNE 2020**

Company number 04801788

Registered charity number 1106977

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**FLETCHER & PARTNERS**

**CHARTERED ACCOUNTANTS**  
**SALISBURY**

**THE THREE RIVERS PARTNERSHIP, DORSET**  
**(LIMITED BY GUARANTEE)**

**ADMINISTRATIVE INFORMATION**

**TRUSTEE DIRECTORS**

Mr P Barber  
Mr T Drake  
Mr M Hebditch  
Mr R Messer  
Mr B Von Clemens  
Mr P Wilson

**CHARITY ADDRESS**

Riversmeet  
Hardings Lane  
Gillingham  
Dorset  
SP8 4HX

**REGISTERED CHARITY NUMBER**

1106977

**REGISTERED COMPANY NUMBER**

04801788

**THE THREE RIVERS PARTNERSHIP, DORSET**  
**(LIMITED BY GUARANTEE)**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**(INCORPORATING INCOME & EXPENDITURE ACCOUNT)**  
**FOR THE YEAR ENDED 30 JUNE 2020**

	<u>Notes</u>	<u>Unrestricted</u> <u>Fund</u>	<u>Restricted</u> <u>Fund</u> 2020	<u>Total</u> <u>Funds</u>	<u>Total</u> <u>Funds</u> 2019
<b>INCOME AND ENDOWMENTS</b>					
Donations and Grants		-	16,220	16,220	10,455
Other trading activities		-	13,961	13,961	21,247
Investment income		-	734	734	649
<b>Total Income</b>	<b>2</b>	<b>-</b>	<b>30,915</b>	<b>30,915</b>	<b>32,351</b>
<b>EXPENDITURE ON:</b>					
Charitable activities	<b>3</b>	-	40,113	40,113	23,128
<b>Total Expenditure</b>		<b>-</b>	<b>40,113</b>	<b>40,113</b>	<b>23,128</b>
<b>Net income / (expenditure)</b>		<b>-</b>	<b>(9,198)</b>	<b>(9,198)</b>	<b>9,223</b>
<b>NET MOVEMENT IN FUNDS</b>		<b>-</b>	<b>(9,198)</b>	<b>(9,198)</b>	<b>9,223</b>
Fund Balances brought forward		1,608	72,298	73,906	64,683
Fund Balances carried forward		£1,608	£63,100	£64,708	£73,906

**THE THREE RIVERS PARTNERSHIP, DORSET**  
**(LIMITED BY GUARANTEE)**

**COMPANY NUMBER: 04801788**

**BALANCE SHEET**

**AS AT 30 JUNE 2020**

	<u>Notes</u>	<b>2020</b> £	<b>2019</b> £
<b>FIXED ASSETS</b>	<b>6</b>	-	-
<b>CURRENT ASSETS</b>			
Debtors	<b>7</b>	22,102	21,066
Cash at bank and in hand		43,959	54,771
		<hr/> 66,061	<hr/> 75,837
<b>CREDITORS : amounts falling due within one year</b>			
Creditors	<b>8</b>	1,353	1,931
<b>NET CURRENT ASSETS</b>		<hr/> 64,708	<hr/> 73,906
<b>NET ASSETS</b>		<hr/> <hr/> £64,708	<hr/> <hr/> £73,906
Representing :			
<b>UNRESTRICTED INCOME FUNDS</b>			
General fund	<b>10</b>	1,608	1,608
<b>RESTRICTED INCOME FUNDS</b>			
Restricted funds	<b>11</b>	63,100	72,298
		<hr/> £64,708	<hr/> £73,906

Signed on behalf of the Trustees on

T Drake

**THE THREE RIVERS PARTNERSHIP, DORSET**  
**(LIMITED BY GUARANTEE)**  
**NOTES TO THE ACCOUNTS**  
**AS AT 30 JUNE 2020**

## 1. ACCOUNTING POLICIES

### a. Basis of accounting

The Accounts have been prepared under the historical cost convention, in accordance with 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) January 2019.

### b. Tangible Fixed Assets

Capital assets are capitalised. Tangible fixed assets are depreciated on a straight line basis over their anticipated useful economic lives, using the following annual rate:

Equipment	33% per annum straight line
-----------	-----------------------------

### c. Income

All income is recognised on the receivable basis.

### d. Grants and donations for specific purposes

Grants and donations for specific purposes are accounted for as receivable and are treated as forming restricted funds.

### e. Charitable activities

Charitable expenditure shall include all expenditure directly related to the objects of the Charity.

### f. Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. The Charity is not able to recover VAT and this is reported as part of the expenditure to which it relates.

### g. Governance costs

These costs represent the costs incurred by the Charity in respect of management and administrative expenditure and compliance with statutory and legal requirements.

### h. Fund Accounting

Funds held by the charity fall into the following categories:

- (i) Unrestricted general funds:  
These are funds which can be used, at the discretion of the trustees, in accordance with the charitable objects of the Charity.
- (ii) Restricted funds:  
These are funds which can only be used by the Charity for particular purposes. Restrictions arise either when they are specified by the donor or when funds are raised for a specific purpose. The restriction is that the funds have to be spent on a specific project. It is the policy of the board of trustees to carefully monitor the application of these funds in accordance with the restrictions placed on them.

### i. Financial Instruments

The Charity only enters into basic financial instruments that result in the recognition of financial assets and liabilities, such as debtors and creditors.



**THE THREE RIVERS PARTNERSHIP, DORSET**  
**(LIMITED BY GUARANTEE)**  
**NOTES TO THE ACCOUNTS**  
**AS AT 30 JUNE 2020**

**2. VOLUNTARY INCOME**

<b>Restricted</b>	<u>2020</u>	<u>2019</u>
Donations	2,820	3,705
Grants - Public sector	12,900	6,750
Community grants	500	-
Activities for generating funds	13,961	21,247
	<u>£30,181</u>	<u>£31,702</u>

**INVESTMENT INCOME**

<b>Restricted</b>	<u>2020</u>	<u>2019</u>
Bank interest	£734	£649

**3. CHARITABLE ACTIVITIES**

	<u>2020</u>	<u>2019</u>
<b>Costs of Charitable Activities</b>		
Activity costs	21,751	17,910
Community Fund grants	15,007	95
	<u>36,758</u>	<u>18,005</u>
<b>Support costs</b>		
Advertising and website costs	590	2,517
Sundry costs	342	158
Bank charges	230	250
Insurance	837	914
Governance costs	1,356	1,284
	<u>3,355</u>	<u>5,123</u>
	<u>£40,113</u>	<u>£23,128</u>

**4. GOVERNANCE COSTS**

	<u>2020</u>	<u>2019</u>
Accountancy	1,356	1,284
	<u>£1,356</u>	<u>£1,284</u>

**5. RELATED PARTY TRANSACTIONS**

The Charity loaned £20,000 to its subsidiary, Gillingham Community and Leisure Trust, repayable in twelve months at a commercial rate of interest.

Interest earned on the loan in the year was £527, and £100 was received in respect of advertising in the Walking Festival Programme.

A community grant of £500 was awarded to the Swim School operating out of the Riversmeet Leisure Centre, and paid to Gillingham Community and Leisure Trust.

No trustees received any remuneration (2019:£Nil).

**THE THREE RIVERS PARTNERSHIP, DORSET**  
**(LIMITED BY GUARANTEE)**  
**NOTES TO THE ACCOUNTS**  
**AS AT 30 JUNE 2020**

**6. TANGIBLE FIXED ASSETS**

	<u>Equipment</u>	<u>Total</u>
<b>COST</b>		
At 1 July 2019	2,185	2,185
Additions	-	-
At 30 June 2020	<u>2,185</u>	<u>2,185</u>
<b>DEPRECIATION</b>		
At 1 July 2019	2,185	2,185
Charge		
At 30 June 2020	<u>2,185</u>	<u>2,185</u>
<b>NET BOOK VALUE</b>		
At 30 June 2019	<u>£ -</u>	<u>£ -</u>
At 30 June 2020	<u>£ -</u>	<u>£ -</u>

**7. DEBTORS**

	<u>2020</u>	<u>2019</u>
Other debtors	21,693	20,374
Prepayments	409	692
	<u>£22,102</u>	<u>£21,066</u>

**8. CREDITORS: Amounts falling due within one year**

	<u>2020</u>	<u>2019</u>
Other creditors	33	647
Accruals and deferred income	1,320	1,284
	<u>£1,353</u>	<u>£1,931</u>

**9. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

Fund balances at 30 June 2020 were represented by the following assets and liabilities:

	<u>Unrestricted Funds</u>	<u>Restricted Funds</u>	<u>Total</u>
Current assets	1,608	64,453	66,061
Current liabilities	-	(1,353)	(1,353)
	<u>£1,608</u>	<u>£63,100</u>	<u>£64,708</u>

**THE THREE RIVERS PARTNERSHIP, DORSET**  
**(LIMITED BY GUARANTEE)**  
**NOTES TO THE ACCOUNTS**  
**AS AT 30 JUNE 2020**

**10. UNRESTRICTED FUNDS**

	<u>£</u>
Fund Balances brought forward at 01/07/2019	1,608
Income	-
	-
Fund Balances carried forward at 30/06/2020	£1,608

**11. RESTRICTED FUNDS - SUMMARY**

	Brought forward at 01/07/19	Income per note 12	Expenditure per note 12	Carried forward at 30/06/20
General Support	7,585	734	(2,146)	6,173
Community Lottery	4,534	2,328	(20)	6,842
Community Grants	2,511	-	(1,000)	1,511
Community Hall	22,000	-	-	22,000
Housing	951	-	(100)	851
Business Improvement District	-	5,000	-	5,000
Music	2,698	-	-	2,698
White Hart Link (DCIF)	6,576	-	(6,576)	-
White Hart Link (Misc)	11,109	-	(11,109)	-
Walkers	2,136	1,922	(2,087)	1,971
Christmas Meal	3,102	1,415	(1,266)	3,251
Home Lunch Service Station	1,404 278	1,170 516	(1,319) (152)	1,255 642
Bourton Community Support	-	1,500	-	1,500
The Great Get Together	84	389	-	473
Gillingham Litter Pickers	122	800	(431)	491
Dementia	3,724	4,561	(3,134)	5,151
Coffee Companions	286	500	(116)	670
Greener Gillingham	-	500	-	500
Bones Youth Club	3,199	9,580	(10,657)	2,122
	72,298	30,915	(40,113)	63,100
<b>Total</b>	<b>72,298</b>	<b>30,915</b>	<b>(40,113)</b>	<b>63,100</b>

**THE THREE RIVERS PARTNERSHIP, DORSET**  
**(LIMITED BY GUARANTEE)**  
**NOTES TO THE ACCOUNTS**  
**AS AT 30 JUNE 2020**

**12. RESTRICTED FUNDS - DETAILED**

	<b>INCOME</b>						Total income
	Donations	Community grants	Fund raising	Grants public sector	Lottery income	Invest ment income	
General Support	-	-	-	-	-	734	734
Community Lottery	-	-	-	-	2,328	-	2,328
Community Grants	-	-	-	-	-	-	-
Community Hall	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-
Business Improvement District	-	-	-	5,000	-	-	5,000
Music	-	-	-	-	-	-	-
White Hart Link (DCIF)	-	-	-	-	-	-	-
White Hart Link (Misc)	-	-	-	-	-	-	-
Walkers	-	-	1,922	-	-	-	1,922
Christmas Meal	1,415	-	-	-	-	-	1,415
Home Lunch Service	-	-	1,170	-	-	-	1,170
Station	516	-	-	-	-	-	516
Bourton Community Support	-	-	-	1,500	-	-	1,500
The Great Get Together	389	-	-	-	-	-	389
Gillingham Litter Pickers	-	-	-	800	-	-	800
Dementia	-	-	4,561	-	-	-	4,561
Coffee Companions	500	-	-	-	-	-	500
Greener Gillingham	-	500	-	-	-	-	500
Gillingham Youth Club	-	-	3,980	5,600	-	-	9,580
<b>Total</b>	<b>2,820</b>	<b>500</b>	<b>11,633</b>	<b>12,900</b>	<b>2,328</b>	<b>734</b>	<b>30,915</b>

**EXPENDITURE**

Activity								Total
	costs	Insurance	Grants	Adverts & website	Accts	Sundry costs	Bank charges	
General Support	-	404	-	59	1,356	97	230	2,146
Community Lottery	-	-	-	-	-	20	-	20
Community Grants	-	-	1,000	-	-	-	-	1,000
Community Hall	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	100	-	100
Business Improvement District	-	-	-	-	-	-	-	-
Music	-	-	-	-	-	-	-	-
White Hart Link (DCIF)	590	-	5,852	134	-	-	-	6,576
White Hart Link (Misc)	3,158	116	7,655	180	-	-	-	11,109
Walkers	1,273	118	500	96	-	100	-	2,087
Christmas Meal	1,221	-	-	45	-	-	-	1,266
Home Lunch Service	1,231	88	-	-	-	-	-	1,319
Station	152	-	-	-	-	-	-	152
Bourton Community Support	-	-	-	-	-	-	-	-
The Great Get Together	-	-	-	-	-	-	-	-
Gillingham Litter Pickers	431	-	-	-	-	-	-	431
Dementia	3,113	-	-	21	-	-	-	3,134
Coffee Companions	61	-	-	55	-	-	-	116
Greener Gillingham	-	-	-	-	-	-	-	-
Gillingham Youth Club	10,521	111	-	-	-	25	-	10,657
<b>Total</b>	<b>21,751</b>	<b>837</b>	<b>15,007</b>	<b>590</b>	<b>1,356</b>	<b>342</b>	<b>230</b>	<b>40,113</b>

**THE THREE RIVERS PARTNERSHIP, DORSET**  
**(LIMITED BY GUARANTEE)**  
**NOTES TO THE ACCOUNTS**  
**AS AT 30 JUNE 2020**

### **13. RESTRICTED FUNDS PURPOSES**

#### **General Support Fund**

This fund is to meet the running costs of the charity. It was originally funded by grants from Gillingham Town Council and North Dorset District Council but this is no longer the case.

#### **Community Lottery Fund**

The charity offers the Unity Lottery operated by Sterling Lotteries to members of the local community and receives a monthly income from its share of the net surplus. This is accumulated in this fund prior to virement or grant to community purposes at the trustees discretion.

#### **Community Grants Fund**

The fund is established for the purpose of making grants for local initiatives for the benefit of the local community. It is funded by virements authorised by the trustees from Lottery receipts.

#### **Community Hall Fund**

The funds are to enable facilities to be provided that meet the needs of the community.

#### **Housing Fund**

The Housing Fund holds and administers funds advanced by Dorset Council on behalf of the Wessex Community Land Trust Project. This project is to enable the incorporation of properly constituted Land Trusts which it is intended will meet local Community aspirations for affordable homes and it is intended that a Gillingham CLT will come into being in the near future. Once it is established it is expected that the balance of the set up funds will be handed over to the new Trust.

#### **Business Improvement District Fund**

This fund holds an advance from Dorset Council in respect of furthering the possibilities of a Business Improvement District for Gillingham.

#### **Music Fund**

The charity received funds to be held for the furtherance of music in the community, the source was the funds remaining from the winding up of the Dorset Youth Philharmonic Orchestra.

#### **The White Hart Link**

The charity received funds for the promotion and development of the White Hart Link, a 50 mile walking route linking the five Towns of North Dorset (Gillingham, Stalbridge, Sturminster Newton, Blandford Forum and Shaftesbury), using footpaths and quiet lanes. This project was completed in 2020.

#### **Walkers Fund**

The fund supports the activities of the Walkers are Welcome committee and the Walking Festival.

#### **Christmas Meal Fund**

This fund supports the activities of the volunteers who provide a Christmas meal for residents in the local area.

#### **Home Lunch Service Fund**

This fund supports the activities of the volunteers who provide a Meals on Wheels service to residents in the local area. An initial grant from Dorset County Council enables those meals to be subsidised. Because of Covid-19 restrictions this service was suspended in March 2020.

#### **Station Fund**

This fund supports the activities of the volunteers who are titled the "Friends of Gillingham Station". The South West Rail Partnership initially provided funds for this purpose but is now kept running by local donations.

#### **Bourton Community Support Group**

Dorset Community Action granted funds in June to support Covid 19 volunteers in the village of Bourton.

#### **The Great Get Together Fund**

Following the murder of MP Jo Cox, the Great Get Together is an initiative to bring communities together to celebrate what unites them. Because of Covid-19 restrictions this did not happen in 2020 as planned.

**THE THREE RIVERS PARTNERSHIP, DORSET**  
**(LIMITED BY GUARANTEE)**  
**NOTES TO THE ACCOUNTS**  
**AS AT 30 JUNE 2020**

**13. RESTRICTED FUNDS PURPOSES (continued)**

Gillingham Litter Pickers Group

This fund supports the activities of the volunteer Litter Pickers. It was initially funded by donations from business and store token schemes but in 2019 received a grant from Gillingham Town Council.

Dementia

This fund has been set up to raise funds to establish Gillingham as a Dementia Friendly Community, to increase awareness and to support the activities of local Dementia Champions. Activities were suspended in March 2020 because of Covid-19.

Coffee Companions

Funds are held to enable Coffee Companions to support and advertise their local activities. This is a national initiative to improve social cohesion and combat loneliness by providing opportunities to meet and chat on a regular basis.

Greener Gillingham

The first 2 projects for this recently formed community group are to offer a terra recycling facility and to set up a Repair Café. They successfully bid for a community grant in March 2020 but await post Covid conditions to commence their activities.

Gillingham Youth Club

This fund has been set up to support the committee running Gillingham Youth Club, formerly known as BONES. Activities were suspended in March 2020 because of Covid-19.

**14. COVID-19 PANDEMIC**

The Trustees have considered the impact of the global pandemic on their operations but, while it affects fund raising opportunities, the associated social distancing has also reduced expenditure. Trustees consider fund reserves to be sufficient to enable the charity to continue operating for the foreseeable future.



Our ref: T554/J

18 March 2021

The Trustees  
Three Rivers Partnership Dorset  
Riversmeet  
Hardings Lane  
Gillingham  
Dorset  
SP8 4HX

Dear Sirs

**THREE RIVERS PARTNERSHIP, DORSET  
REPORT TO MANAGEMENT FOLLOWING THE AUDIT OF THE ACCOUNTS  
FOR THE YEAR ENDED 30 JUNE 2020**

Following our audit, we have the following comments about the company's accounting systems and controls:

**1. General**

The accounting records are generally adequate; there were only a limited number of transactions this year in the charity.

**2. Company only accounts**

A separate set of accounts were prepared for the members of Three Rivers Partnership, Dorset recording the restricted funds in more detail than the statutory consolidated accounts. The consolidated accounts will be filed at Companies House and the Charity Commission.

We would like to thank Clive Drake, Paul Barber, Alan Waistall and Wallace Magee for their assistance during the course of the audit of both charitable companies.

Please note that we can only comment on matters which came to our attention during the course of our audit work and these may not be all the weakness which exist. Please also note that this report is prepared for the use of the trustees only and we cannot accept responsibility for its contents to any other person.

Yours faithfully

**Fletcher & Partners**  
jf@fletchpart.co.uk