

THE THREE RIVERS PARTNERSHIP, DORSET
(LIMITED BY GUARANTEE)

FINANCIAL STATEMENTS

YEAR ENDED 30 JUNE 2021

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

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 2021

The Trustee Directors (hereinafter referred to as Trustees) present the Annual Report and Accounts for the year ended 30 June 2021, 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

In 2004 the charity was responsible for the creation and publication of the Gillingham Action Plan whose principal tenets reflect A) above and trustees are involved individually in several of the resulting initiatives. Progress is formally reviewed annually but also reported to the Board on a regular basis in respect of the Environment, Community Housing, and Health & Wellbeing. This is in addition to the significant role undertaken by the charity when it completed the redevelopment of the Rivers Meet Centre. This facility has been open to paying customers since August 2010. The charity operates the centre via its subsidiary, the Gillingham Community and Leisure Trust (GCLT) Limited, which continues to provide the public with facilities for exercise and actively promotes the benefits of a healthy lifestyle. Over the last 10 years the parent charity has provided financial administrative support for a growing number of community activities – most active are the local youth club, a dementia support group, a litter picking group and a local walking club who also organise an annual walking festival.

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

Many other community volunteer groups have applied for lottery funded assistance over the years and several of these continue under the financial umbrella of the charity which maintains restricted funds for those mentioned previously as well as the Friends of Gillingham Railway Station, the annual Town Christmas Dinner - delivered under Covid as a 'meals-on-wheels' service – as well as the provision of companionship opportunities such as “Coffee Companions” and “The Great Get Together”. The charity encourages community gatherings on the Town Meadow whose establishment as a leasehold entity was supported by the charity.

THE THREE RIVERS PARTNERSHIP, DORSET
TRUSTEES' REPORT
FOR THE YEAR ENDED 30 JUNE 2021 (CONTINUED)

CHARITABLE ACTIVITIES (CONTINUED)

The umbrella provided by the charity enables community groups to apply for funding and receive donations which are held by the charity on their behalf. Gillingham Town Council and Dorset Council granted significant funds in 2020-21 to the Youth Club. Supermarkets and other businesses in the local area also funded several of the other community groups and activities.

For GCLT and Rivers Meet 2020/21 was dominated by the Covid crisis and the Centre remained closed until April 2021 and changes needed to be made in a very much altered post covid world. During lockdown monthly costs were successfully reduced by putting all but five members of staff on furlough and minimising utility bills. A payment holiday was permitted on its borrowing for the gym refit. Nearly 400 members kept their payments going during lockdown and membership has rebuilt strongly following re-opening. The trading loss of GCLT during the period of closure was significantly less than might have been expected.

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.

RELATIONSHIPS BETWEEN THE CHARITY AND RELATED PARTIES

There were no transactions outside the normal course of business with related parties in the period, but there was £106 of interest from a loan at market rates to its subsidiary.

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 £183,110 (2020: £130,770) for the year. In the year ended 30 June 2021 the leisure centre generated £501,870 of income from users of the RiversMeet Leisure Centre (2020: £979,597).

The parent charity received a number of grants, which will be matched by expenditure in later years, and a deficit of £19,466 (2020: £9,198) was recorded by parent charity. The group had net assets as at 30 June 2021 of £3,822,014 (2020: £4,005,124).

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 2021 (CONTINUED)

FUTURE PLANS

The parent charity will continue to support a range of community projects over future years. Its subsidiary, Gillingham Community and Leisure Trust Limited, has successfully handled the impact of Covid, this period also highlighted a number of issues that being a single site, fully independent provider of Leisure services will hold in the coming 10 years. With forward thinking these issues can be alleviated, but there is a need to start working on these changes early in order to ensure they have come to fruition before the charity suffers. As part of this process there is a requirement for expansion within the local community, bringing new facilities and further additional trading streams.

During 2020-21 Gillingham Community and Leisure Trust Limited continued to own Thrive Community Leisure Services Limited but it remained dormant. There was a separate board of directors for Gillingham Community and Leisure Trust Limited and a trustee of the charity acted as chairman of that board. During 2020-21 the organisational structure of the Charity and of its subsidiary GCLT were reviewed. It was decided that a new CIC was required, directly owned by the main charity and to be named Thrive Services CIC. This was incorporated on 5 July 2021 and will be activated when post Covid circumstances are right. The buildings and land on which RiversMeet stands remain with the Gillingham Open Spaces Trust whose sole corporate trustee is the Partnership. Eventually Thrive Services will support the administration of the Charities and direct the community and leisure services provided by it. The trustees of the main charity will also be the trustees of GCLT. There will be a separate Operational Board for GCLT and RiversMeet which will include some main Board directors and some non executive Directors. The Executive Directors of Thrive Services will be in attendance as required

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 2021 which are set out on pages 1 to 18. 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 2021 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

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group and the parent charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the members with respect to going concern are described in the relevant sections of this report.

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.

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.

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

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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

Our work on income includes reviewing income streams for completeness and cut-off, which we consider gives good assurance over the accuracy of income and debtors in the accounts. Our work on creditors and expenditure is also considered capable of giving assurance that costs are valid business expenses and included in the correct accounting period. Work on compliance with laws and regulations is limited to inspection of correspondence and enquiry of management and so there are inherent limitations in these audit procedures.

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]. 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 2021

	<u>Notes</u>	<u>Unrestricted</u> <u>Fund</u> <u>2021</u>	<u>Restricted</u> <u>Fund</u> <u>2021</u>	<u>Total</u> <u>Funds</u> <u>2021</u>	<u>Total</u> <u>2020</u>
INCOME AND ENDOWMENTS					
Donations and Grants	2	312,371	28,973	341,344	129,372
Other trading income	3	45,449	2,862	48,311	165,528
Charitable activities	4	456,401	-	456,401	827,483
Investment income	5	20	15	35	254
Total Income		814,241	31,850	846,091	1,122,637
EXPENDITURE ON:					
Raising funds	6	29,112	-	29,112	80,383
Charitable activities	7	789,060	211,029	1,000,089	1,173,024
Total Expenditure		818,172	211,029	1,029,201	1,253,407
Net income/(expenditure)		(3,931)	(179,179)	(183,110)	(130,770)
Transfers between funds	23	3,457,718	(3,457,718)	-	-
NET MOVEMENT IN FUNDS		3,453,787	(3,636,897)	(183,110)	(130,770)
RECONCILIATION OF FUNDS					
Fund Balances brought forward	19	299,699	3,705,425	4,005,124	4,135,894
Fund Balances carried forward	19	£3,753,486	£68,528	£3,822,014	£4,005,124

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 2021

	<u>Notes</u>	<u>The Group</u>		<u>The Company</u>	
		<u>2021</u> £	<u>2020</u> £	<u>2021</u> £	<u>2020</u> £
FIXED ASSETS	12	4,473,117	4,585,020	-	-
CURRENT ASSETS					
Stock		3,847	3,749	-	-
Debtors	13	132,785	76,083	1,393	22,102
Cash at bank and in hand		263,901	253,469	45,748	43,959
		<u>400,533</u>	<u>333,301</u>	<u>47,141</u>	<u>66,061</u>
CREDITORS : amounts falling due within one year					
Creditors	14	183,601	128,176	1,899	1,353
NET CURRENT ASSETS		<u>216,932</u>	<u>205,125</u>	<u>45,242</u>	<u>64,708</u>
PROVISIONS	17	55,378	35,634	-	-
CREDITORS : amounts falling due after more than one year	15	812,657	749,387	-	-
NET ASSETS		<u>£3,822,014</u>	<u>£4,005,124</u>	<u>£45,242</u>	<u>£64,708</u>
Representing :					
UNRESTRICTED INCOME FUNDS					
General fund	19	3,753,486	299,699	1,608	1,608
RESTRICTED INCOME FUNDS					
Restricted funds	19	68,528	3,705,425	43,634	63,100
		<u>£3,822,014</u>	<u>£4,005,124</u>	<u>£45,242</u>	<u>£64,708</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 2021

	2021	2021	2020	2020
	£	£	£	£
CASH FLOWS FROM OPERATING ACTIVITIES				
Net cash provided by (used in) operating activities	a	(8,901)		193,008
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest received	35		254	
Proceeds from the sale of property, plant and equipment	-		-	
Purchase of property, plant and equipment	(72,702)		(418,690)	
Net cash provided by (used in) investing activities		(72,667)		(418,436)
CASH FLOWS FROM FINANCING ACTIVITIES				
Cash inflows from new borrowing	165,000		388,200	
Repayment of borrowing	(73,000)		(73,000)	
Net cash provided by (used in) investing activities		92,000		315,200
CHANGE IN CASH AND CASH EQUIVALENTS IN THE REPORTING PERIOD				
		£10,432		£89,772
Cash and cash equivalents at the beginning of the reporting period		253,469		163,697
Cash and cash equivalents at the end of the reporting period		<u>£263,901</u>		<u>£253,469</u>

NOTES TO THE CASH FLOW STATEMENT

a. Reconciliation of net income/(expenditure) with net cash flow from operating activities			
	2021		2020
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	(183,110)		(130,770)
Adjustments for:			
Depreciation and impairment charges	184,530		201,059
Dividends and interest from investments	(35)		(254)
(Profit)/loss on disposal of fixed assets	77		-
(Increase)/decrease in stock	(98)		515
(Increase)/decrease in debtors	(56,702)		28,856
Increase/(decrease) in creditors	26,693		57,968
Increase/(decrease) in provisions	19,744		35,634
Net cash flow provided by (used in) operating activities	<u>(£8,901)</u>		<u>£193,008</u>
b. Components of cash and cash equivalents:			
	<u>2021</u>		<u>2020</u>
Cash at bank and in hand	<u>£263,901</u>		<u>£253,469</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 2021

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, and that there are no material uncertainties in reaching this conclusion.

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.

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.

THE THREE RIVERS PARTNERSHIP, DORSET
(LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2021

1. ACCOUNTING POLICIES (Continued)

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

	The Group		The Company	
	2021	2020	2021	2020
Donations	15,473	2,820	5,473	2,820
Community grants	-	500	-	500
Grants - Public sector	325,871	126,052	23,500	12,900
	<u>£341,344</u>	<u>£129,372</u>	<u>£28,973</u>	<u>£16,220</u>

3. OTHER TRADING INCOME

	The Group		The Company	
	2020	2020	2020	2020
Café, shop, lottery and other activities	43,278	149,662	2,862	13,961
Rental income	5,033	15,866	-	-
	<u>£48,311</u>	<u>£165,528</u>	<u>£2,862</u>	<u>£13,961</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	The Group		The Company	
	2021	2020	2021	2020
Leisure centre memberships and admission fees	£456,401	£827,483	-	-

5. INVESTMENT INCOME

	The Group		The Company	
	2021	2020	2021	2020
Bank deposit interest	£35	£254	£121	£734

THE THREE RIVERS PARTNERSHIP, DORSET
(LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2021

6. RAISING FUNDS

	The Group 2021	2020	The Company 2021	2020
Café, shop, lottery and other expenditure	£29,112	£80,383	-	-

7. CHARITABLE ACTIVITIES

a. Costs of Charitable Activities

	Direct Costs	Support Costs	Total 2021	Total 2020
Operation of RiversMeet Leisure Centre	860,259	113,408	973,667	1,133,411
Other grants and expenditure	24,052	2,370	26,422	39,613
	<u>£884,311</u>	<u>£115,778</u>	<u>£1,000,089</u>	<u>£1,173,024</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>2021</u>	<u>2020</u>
Management	63,655	61,919
Finance	7,945	10,426
Central office expenses	35,852	74,372
Governance (Note 8 - audit and accountancy fees)	9,625	7,256
	<u>£117,077</u>	<u>£153,973</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>2021</u>	<u>2020</u>
Raising funds (Note 6).	1,299	6,538
Charitable activities (Note 7).	115,778	147,435
	<u>£117,077</u>	<u>£153,973</u>

8. GOVERNANCE COSTS

	<u>2021</u>	<u>2020</u>
Audit fees	4,000	4,000
Accountancy	5,625	3,256
	<u>£9,625</u>	<u>£7,256</u>

9. NET EXPENDITURE FOR THE YEAR

This is stated after charging:	<u>2021</u>	<u>2020</u>
Depreciation	184,530	201,059
Auditor's remuneration	4,000	4,000
Accountancy service provided by auditor	5,625	3,256

THE THREE RIVERS PARTNERSHIP, DORSET
(LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2021

10. STAFF COSTS

	<u>2021</u>	<u>2020</u>
Wages and salaries	543,775	589,174
National insurance	23,031	29,150
Pension	7,100	7,564
	<u>£573,906</u>	<u>£625,888</u>
 Average number of employees:	 <u>58</u>	 <u>56</u>

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

Key management personnel employee benefits (including Employers NI and Pension) were £97,930 (2020: £ 95,204). Pension commitments outstanding at the year end were £698 (2020: £1,231)

11. OPERATING LEASES

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

	<u>2021</u>	<u>2020</u>
Not later than one year	2,400	1,440
Later than one year and not later than five years	9,000	5,400
Later than five years	-	-
	<u>11,400</u>	<u>6,840</u>

Lease payments recognised as an expense in year were £2026 (2020: £4,169).

THE THREE RIVERS PARTNERSHIP, DORSET
(LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2021

12. TANGIBLE FIXED ASSETS

The Group	<u>Freehold</u> <u>Property</u>	<u>Leisure centre</u> <u>Equipment</u>	<u>Office</u> <u>Equipment</u>	<u>Total</u>
COST				
At 1 July 2020	4,962,134	981,656	2,185	5,945,975
Additions	-	72,702	-	72,702
Disposals	-	(181)	(2,185)	(2,366)
At 30 June 2021	<u>4,962,134</u>	<u>1,054,177</u>	<u>-</u>	<u>6,016,311</u>
DEPRECIATION				
At 1 July 2020	999,461	359,309	2,185	1,360,955
Charge for the year	106,590	77,940	-	184,530
Disposals	-	(106)	(2,185)	(2,291)
At 30 June 2021	<u>1,106,051</u>	<u>437,143</u>	<u>-</u>	<u>1,543,194</u>
NET BOOK VALUE				
At 30 June 2021	<u>£3,856,083</u>	<u>£617,034</u>	<u>-</u>	<u>£4,473,117</u>
At 30 June 2020	<u>£3,962,673</u>	<u>£622,347</u>	<u>-</u>	<u>£4,585,020</u>

The Company

	<u>Equipment</u>	<u>Total</u>
COST		
At 1 July 2020	2,185	2,185
Additions	-	-
Disposals	(2,185)	-
At 30 June 2021	<u>-</u>	<u>-</u>
DEPRECIATION		
At 1 July 2020	2,185	2,185
Charge for the year	-	-
Disposals	(2,185)	(2,185)
At 30 June 2021	<u>-</u>	<u>-</u>
NET BOOK VALUE		
At 30 June 2021	<u>£-</u>	<u>£-</u>
At 1 July 2020	<u>£-</u>	<u>£-</u>

13. DEBTORS

	<u>The Group</u>		<u>The Company</u>	
	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>
Trade debtors	64,236	2,546	-	-
Owed by subsidiary company	-	-	-	20,000
Other debtors due within one year	12,156	11,693	950	1,693
Other debtors due after one year	50,000	54,824	-	-
Prepayments	6,393	7,020	443	409
	<u>£132,785</u>	<u>£76,083</u>	<u>£1,393</u>	<u>£22,102</u>

THE THREE RIVERS PARTNERSHIP, DORSET
(LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2021

14. CREDITORS: Amounts falling due within one year

	The Group		The Company	
	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>
Loan account	25,367	24,130	-	-
Trade creditors	21,549	17,120	-	-
Other taxes and social security	8,091	4,856	-	-
Obligations under finance leases	45,793	31,508	-	-
Other creditors	8,457	6,542	539	33
Accruals and deferred income	74,344	44,020	1,360	1,320
	<u>£183,601</u>	<u>£128,176</u>	<u>£1,899</u>	<u>£1,353</u>

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

	The Group		The Company	
	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>
Obligations under finance leases	7,912	52,051	-	-
Accruals and deferred income	155,185	138,539	-	-
Loan account	649,560	558,797	-	-
	<u>£812,657</u>	<u>£749,387</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>2020</u>	<u>To SoFA</u>	<u>Movement</u>	<u>2021</u>
Creditors due in less than one year	9,169	(9,169)	44,794	44,794
Creditors due in after one year	138,539	(8,347)	23,151	153,343
	<u>£147,708</u>	<u>(£17,516)</u>	<u>£67,945</u>	<u>£198,137</u>

17. PROVISIONS

	The Group	The Company
Brought forward 1 July 2020	35,634	-
Provision made in year for income reclaims	24,569	-
Provision used in year	(4,825)	-
Carried forward 30 June 2021	<u>£55,378</u>	<u>£-</u>

18a. ANALYSIS OF NET ASSETS BETWEEN FUNDS

Fund balances at 30 June 2021 were represented by the following assets and liabilities:

	Unrestricted Funds	Restricted Funds	Total
Tangible fixed assets	4,473,117	-	4,473,117
Current assets	332,005	68,528	400,533
Current liabilities	(183,601)	-	(183,601)
Long term liabilities	(812,657)	-	(812,657)
Provisions	(55,378)	-	(55,378)
	<u>£3,753,486</u>	<u>£68,528</u>	<u>£3,822,014</u>

THE THREE RIVERS PARTNERSHIP, DORSET
(LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2021

18b. COMPARATIVE YEAR - 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>
Tangible fixed assets	-	4,585,020	4,585,020
Current assets	299,699	33,602	333,301
Current liabilities	-	(128,176)	(128,176)
Provisions		(35,634)	(35,634)
Long term liabilities	-	(749,387)	(749,387)
	<u>£299,699</u>	<u>£3,705,425</u>	<u>£4,005,124</u>

19a. MOVEMENT IN FUNDS

	<u>Balance 30.06.20</u>	<u>Income</u>	<u>Expenditure</u>	<u>Transfers</u>	<u>Balance 30.06.21</u>
Unrestricted funds					
General fund	299,699	814,241	(818,172)	3,457,718	3,753,486
Restricted funds					
RiversMeet refurbishment	3,642,325	-	(184,607)	(3,432,718)	25,000
Revenue Support and precepts	6,171	15	(1,988)	-	4,198
Other funds	56,929	31,835	(24,434)	(25,000)	39,330
	<u>£3,705,425</u>	<u>£31,850</u>	<u>(£211,029)</u>	<u>(£3,457,718)</u>	<u>£68,528</u>
	<u>£4,005,124</u>	<u>£846,091</u>	<u>(£1,029,201)</u>	<u>£-</u>	<u>£3,822,014</u>

Purposes of Restricted Funds

Leisure Centre refurbishment

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

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 2021

19b. COMPARATIVE YEAR NOTE - MOVEMENT IN FUNDS

	Balance 30.06.19	Income	Expenditure	Transfers	Balance 30.06.20
Unrestricted funds					
General fund	220,185	1,092,249	(1,012,735)	-	299,699
Restricted funds					
RiversMeet refurbishment	3,843,411	-	(201,059)	-	3,642,352
Revenue Support and precepts	7,585	207	(2,146)	-	5,646
Other funds	64,713	30,181	(37,467)	-	57,427
	<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>

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

Following Board approval, payments totalling £11,250 were made to Wyndham Software for work on prospective business development plans. Mr P J Barber is a director of the company. No other 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 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>
INCOME AND ENDOWMENTS				
Donations and Grants	2	113,152	16,220	129,372
Other trading income	3	151,567	13,961	165,528
Charitable activities	4	827,483	-	827,483
Investment income	5	47	207	254
Total Income		1,092,249	30,388	1,122,637
EXPENDITURE ON:				
Raising funds	6	80,383	-	80,383
Charitable activities	7	932,352	240,672	1,173,024
Total Expenditure		1,012,735	240,672	1,253,407
Net income/(expenditure)		79,514	(210,284)	(130,770)
NET MOVEMENT IN FUNDS		79,514	(210,284)	(130,770)
RECONCILIATION OF FUNDS				
Fund Balances brought forward	19	220,185	3,915,709	4,135,894
Fund Balances carried forward	19	£299,699	£3,705,425	£4,005,124

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 2021

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 2021

	<u>Notes</u>	<u>Unrestricted</u> <u>Fund</u>	<u>Restricted</u> <u>Fund</u> 2021	<u>Total</u> <u>Funds</u>	<u>Total</u> <u>Funds</u> 2020
INCOME AND ENDOWMENTS					
Donations and Grants		-	28,973	28,973	16,220
Other trading activities		-	2,862	2,862	13,961
Investment income		-	121	121	734
Total Income	2	-	31,956	31,956	30,915
EXPENDITURE ON:					
Charitable activities	3	-	51,422	51,422	40,113
Total Expenditure		-	51,422	51,422	40,113
Net income / (expenditure)		-	(19,466)	(19,466)	(9,198)
NET MOVEMENT IN FUNDS		-	(19,466)	(19,466)	(9,198)
Fund Balances brought forward		1,608	63,100	64,708	73,906
Fund Balances carried forward		£1,608	£43,634	£45,242	£64,708

THE THREE RIVERS PARTNERSHIP, DORSET
(LIMITED BY GUARANTEE)

COMPANY NUMBER: 04801788

BALANCE SHEET

AS AT 30 JUNE 2021

	<u>Notes</u>	2021 £	2020 £
FIXED ASSETS	6	-	-
CURRENT ASSETS			
Debtors	7	1,393	22,102
Cash at bank and in hand		45,748	43,959
		<hr/> 47,141	<hr/> 66,061
CREDITORS : amounts falling due within one year			
Creditors	8	1,899	1,353
NET CURRENT ASSETS		<hr/> 45,242	<hr/> 64,708
NET ASSETS		<hr/> <hr/> £45,242	<hr/> <hr/> £64,708
Representing :			
UNRESTRICTED INCOME FUNDS			
General fund	10	1,608	1,608
RESTRICTED INCOME FUNDS			
Restricted funds	11	43,634	63,100
		<hr/> £45,242	<hr/> £64,708

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 2021

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 2021

2. VOLUNTARY INCOME

Restricted	<u>2021</u>	<u>2020</u>
Donations	5,473	2,820
Grants - Public sector	23,500	12,900
Community grants	-	500
Activities for generating funds	2,862	13,961
	<u>£31,835</u>	<u>£30,181</u>

INVESTMENT INCOME

Restricted	<u>2021</u>	<u>2020</u>
Bank interest	<u>£121</u>	<u>£734</u>

3. CHARITABLE ACTIVITIES

	<u>2021</u>	<u>2020</u>
Costs of Charitable Activities		
Activity costs	17,661	21,751
Funds transferred to other charitable bodies	30,391	12,875
Community Fund grants	1,000	2,132
	<u>49,052</u>	<u>36,758</u>
Support costs		
Advertising and website costs	85	590
Sundry costs	181	342
Bank charges	195	230
Insurance	589	837
Governance costs	1,320	1,356
	<u>2,370</u>	<u>3,355</u>
	<u>£51,422</u>	<u>£40,113</u>

Included in Activity costs above, are the costs of employing youth workers for the running of the Gillingham Youth Club. On average, 3 were employed and the total cost was £9,426, most of which was funded by grants from Gillingham Town Council.

4. GOVERNANCE COSTS

	<u>2021</u>	<u>2020</u>
Accountancy	1,320	1,356
	<u>£1,320</u>	<u>£1,356</u>

5. RELATED PARTY TRANSACTIONS

In 2020, the Charity loaned £20,000 to its subsidiary, Gillingham Community and Leisure Trust, repayable in twelve months at a commercial rate of interest. This was repaid in year.

The charity also transferred the £25,000 in the Community Hall fund to Gillingham Community and Leisure Trust as this serves the objectives of that fund.

No trustees received any remuneration (2020: £Nil).

THE THREE RIVERS PARTNERSHIP, DORSET
(LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS
AS AT 30 JUNE 2021

6. TANGIBLE FIXED ASSETS

	<u>Equipment</u>	<u>Total</u>
COST		
At 1 July 2020	2,185	2,185
Additions	-	-
Disposals	(2,185)	(2,185)
At 30 June 2021	-	-
DEPRECIATION		
At 1 July 2020	2,185	2,185
Charge	-	-
Disposals	(2,185)	(2,185)
At 30 June 2021	-	-
NET BOOK VALUE		
At 30 June 2020	£ -	£ -
At 30 June 2021	£ -	£ -

7. DEBTORS

	<u>2021</u>	<u>2020</u>
Other debtors	950	21,693
Prepayments	443	409
	<u>£1,393</u>	<u>£22,102</u>

8. CREDITORS: Amounts falling due within one year

	<u>2021</u>	<u>2020</u>
Other creditors	539	33
Accruals and deferred income	1,360	1,320
	<u>£1,899</u>	<u>£1,353</u>

9. ANALYSIS OF NET ASSETS BETWEEN FUNDS

Fund balances at 30 June 2021 were represented by the following assets and liabilities:

	<u>Unrestricted Funds</u>	<u>Restricted Funds</u>	<u>Total</u>
Current assets	1,608	45,533	47,141
Current liabilities	-	(1,899)	(1,899)
	<u>£1,608</u>	<u>£43,634</u>	<u>£45,242</u>

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

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 2021

10. UNRESTRICTED FUNDS

	<u>£</u>
Fund Balances brought forward at 01/07/2020	1,608
Income	-
	£1,608
Fund Balances carried forward at 30/06/21	£1,608
Fund Balances brought forward at 01/07/2019	1,608
Income	-
	£1,608
Fund Balances carried forward at 30/06/2020	£1,608

11. RESTRICTED FUNDS - SUMMARY

	Brought forward at 01/07/20	Income per note 12	Expenditure per note 12	Carried forward at 30/06/21
General Support	6,171	121	(1,988)	4,304
Community Lottery	6,842	222	(6,021)	1,043
Community Grants	1,511	4,976	(1,470)	5,017
Community Hall	22,000	3,000	(25,000)	-
Housing	851	-	(22)	829
Business Improvement District	5,000	-	(5,000)	-
Music	2,699	-	-	2,699
Walkers	1,971	-	(159)	1,812
Christmas Meal	3,251	1,740	(1,060)	3,931
Home Lunch Service	1,255	-	-	1,255
Station	642	333	(15)	960
Bourton Community Support	1,500	-	(1,500)	-
The Great Get Together	473	-	-	473
Gillingham Litter Pickers	491	1,270	(1,016)	745
Dementia	5,152	1,714	(1,938)	4,928
Coffee Companions	670	300	(580)	390
Greener Gillingham	500	-	-	500
Bones Youth Club	2,121	24,750	(12,123)	14,748
Less internal fund transfers	-	(6,470)	6,470	-
Total	63,100	31,956	(51,422)	43,634

THE THREE RIVERS PARTNERSHIP, DORSET
(LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS
AS AT 30 JUNE 2021

12. RESTRICTED FUNDS - DETAILED

	INCOME							
	Donations	Community grants	Fund raising	Grants public sector	Lottery income	Investment income	Fund transfer	Total income
General Support	-	-	-	-	-	121	-	121
Community Lottery	-	-	-	-	222	-	-	222
Community Grants	-	-	-	-	1,976	-	3,000	4,976
Community Hall	-	-	-	-	-	-	3,000	3,000
Housing	-	-	-	-	-	-	-	-
Business Improvement District	-	-	-	-	-	-	-	-
Music	-	-	-	-	-	-	-	-
Walkers	-	-	-	-	-	-	-	-
Christmas Meal	1,740	-	-	-	-	-	-	1,740
Home Lunch Service	-	-	-	-	-	-	-	-
Station	333	-	-	-	-	-	-	333
Bourton Community Support	-	-	-	-	-	-	-	-
The Great Get Together	-	-	-	-	-	-	-	-
Gillingham Litter Pickers	1,270	-	-	-	-	-	-	1,270
Dementia	1,380	-	334	-	-	-	-	1,714
Coffee Companions	300	-	-	-	-	-	-	300
Greener Gillingham	-	-	-	-	-	-	-	-
Gillingham Youth Club	450	-	330	23,500	-	-	470	24,750
Less internal fund transfers							(6,470)	(6,470)
Total	5,473	-	664	23,500	2,198	121	-	31,956

Note

EXPENDITURE

	Activity costs	Insurance	Grants	Adverts & website	Accts	Sundry costs	Fund transfer	Total
General Support	-	364	-	60	1,320	244	-	1,988
Community Lottery	-	-	-	-	-	21	6,000	6,021
Community Grants	-	-	1,000	-	-	-	470	1,470
Community Hall	-	-	-	-	-	-	25,000	25,000
Housing	-	-	-	-	-	22	-	22
Business Improvement District	-	-	-	-	-	-	5,000	5,000
Music	-	-	-	-	-	-	-	-
Walkers	-	70	-	-	-	89	-	159
Christmas Meal	1,060	-	-	-	-	-	-	1,060
Home Lunch Service	-	-	-	-	-	-	-	-
Station	15	-	-	-	-	-	-	15
Bourton Community Support	1,109	-	-	-	-	-	391	1,500
The Great Get Together	-	-	-	-	-	-	-	-
Gillingham Litter Pickers	1,016	-	-	-	-	-	-	1,016
Dementia	1,913	-	-	25	-	-	-	1,938
Coffee Companions	580	-	-	-	-	-	-	580
Greener Gillingham	-	-	-	-	-	-	-	-
Gillingham Youth Club	11,968	155	-	-	-	-	-	12,123
Less internal fund transfers							(6,470)	(6,470)
Total	17,661	589	1,000	85	1,320	376	30,391	51,422

The Community Hall fund was transferred to Gillingham Community and Leisure Trust.

The Business Improvement District fund was transferred to Gillingham Enterprise Limited.

The Bourton Community Support Group fund balance is to be transferred to the Dorset Community Fund, and is included in creditors.

THE THREE RIVERS PARTNERSHIP, DORSET
(LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS
AS AT 30 JUNE 2021

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. The fund was transferred to Gillingham Community and Leisure Trust in the year.

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 held an advance from Dorset Council in respect of furthering the possibilities of a Business Improvement District for Gillingham, which was transferred to Gillingham Enterprise Limited, a Community Interest Company that aims to promote and revitalise the town of 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.

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 balance of the funds is to be transferred at the year end to the Dorset Community Fund.

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 or 2021 as planned.

THE THREE RIVERS PARTNERSHIP, DORSET
(LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS
AS AT 30 JUNE 2021

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 but resumed in August 2020.

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 but resumed in July 2020.

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 have been able to attract grant funding to support operations and consider fund reserves at the year end to be sufficient to enable the charity to continue operating for the foreseeable future.

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Dear Sirs

LETTER OF REPRESENTATION - YEAR ENDED 30 JUNE 2021

This representation letter is provided in connection with your audit of the financial statements of The Three Rivers Partnership, Dorset for the year ended 30 June 2021, for the purpose of expressing an opinion as to whether the financial statements give a true and fair view in accordance with UK accounting standards including FRS 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland.

We confirm that the following representations are made on the basis of enquiries of the trustees, management and staff with relevant knowledge and experience (and, where appropriate, of inspection of supporting documentation) sufficient to satisfy ourselves that we can properly make each of the following representations to you.

1. Responsibility for Financial Statements

We have fulfilled our responsibilities as directors under the Companies Act 2006 for preparing financial statements, in accordance with the applicable financial reporting framework (FRS 102 and the FRS 102 Charity SORP).

We confirm that in our opinion the financial statements give a true and fair view and in particular that where any additional information must be disclosed in order to give a true and fair view that information has in fact been disclosed. We confirm that the selection and application of the accounting policies used in the preparation of the financial statements are appropriate, and we approve these accounts for the year ended 30 June 2021.

We confirm that all accounting records have been made available to you for the purposes of your audit, in accordance with your terms of engagement, and that all transactions undertaken by the company have been properly reflected and recorded in the accounting records. All other records and related information, including minutes of all management and shareholders' meetings, have been made available to you. We have given you unrestricted access to persons within the company in order to obtain audit evidence and have provided any additional information that you have requested for the purposes of your audit

2. Assets

We confirm that we have no plans or intentions that may materially alter the carrying value and, where relevant, the fair value measurements or classification of assets and liabilities reflected in the financial statements

We confirm the company has satisfactory title to all assets and there are no liens or encumbrances on the assets, except for those disclosed in the financial statements.

We confirm that the charity has not contracted for any capital expenditure other than as disclosed in the financial statements.

3. Accounting Estimates

We confirm that the methods, significant assumptions and data used by us in making accounting estimates, and the related disclosures, are appropriate to achieve recognition, measurement or disclosure that is in accordance with the applicable financial reporting framework.

4. Contingent Liabilities and Provisions

We confirm that the company has no liabilities or contingent liabilities other than those disclosed in the financial statements.

We have disclosed to you the following actual or possible litigation and claims, the effects of which should be considered when preparing the financial statements and these have been accounted for and disclosed in accordance with the applicable financial reporting framework.

5. Post Balance Sheet Events

We confirm that there have been no events since the balance sheet date which require disclosing or which would materially affect the amounts in the financial statements, other than those already disclosed or included in the financial statements.

6. Related Party Relationships and Transactions

We confirm that we are aware of the definition of a related party for the purpose of the accounting framework being applied in the preparation of the accounts.

We confirm that there have been no material transactions with related parties other than transactions with group undertakings which are not required to be disclosed. We have disclosed to you the identity of the company's related parties and all the related party relationships and transactions of which we are aware.

We confirm that all related party relationships and transactions have been accounted for and disclosed in accordance with the applicable financial reporting framework.

7. Compliance with Laws and Regulations

We confirm that the charity has complied with all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-compliance.

We confirm that we are not aware of any possible or actual instance of non-compliance with those laws and regulations which provide a legal framework within which the charity conducts its activities and which are central to the charity's ability to conduct its activities.

8. Fraud

We acknowledge our responsibility for the design, implementation and maintenance of internal controls to prevent and detect fraud. We confirm that we have disclosed to you the results of our risk assessment of the risk of fraud in the organisation.

We confirm that there have been no actual or suspected instances of fraud involving trustees, management or employees who have a significant role in internal control or that could have a material effect on the financial statements. We also confirm that we are not aware of any allegations of fraud by trustees, former trustees, analysts, employees, former employees, regulators or others.

9. Going Concern

We confirm that, in our opinion, the charity's financial statements should be prepared on the going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the charity's needs. In reaching this conclusion, we have taken into account all relevant matters of which we are aware, and have considered a period of at least one year from the date on which the financial statements were approved.

10. Grant income

We confirm that all grants, donations and other income, including those subject to special terms or conditions or received for restricted purposes, have been notified to you. There have been no breaches of terms or conditions during the period regarding the application of such income.

We acknowledge our legal responsibilities regarding disclosure of information to you as auditors and confirm that:

- so far as each trustee is aware, there is no relevant audit information of which you as auditors are unaware; and
- each trustee has taken all the steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that you are aware of that information.

Yours faithfully,



Colonel T C L Drake MA ACIS FCMI late AGC SPS
Trustee / Finance Director
Signed on behalf of the Board of Directors
The Three Rivers Partnership, Dorset

***The Three Rivers Partnership, Dorset, is a Company Limited by Guarantee.
Company Number: 4801788, Registered Charity Number: 1106977
Registered Office: RiversMeet, Hardings Lane, Gillingham Dorset SP8 4HX***