

THE THREE RIVERS PARTNERSHIP, DORSET

England & Wales · Charity number 1106977

Details

Other names	THREE RIVERS
Status	Registered
Legal form	Charitable company
Company number	04801788
Registered	2004-11-24
Register	View on the Charity Commission register

Contact

Address	Riversmeet 3RP Hardings Lane Gillingham Dorset SP8 4HX
Phone	07835271287
Email	vonclemensbarry@gmail.com
Website	www.threeriversgillingham.org

Activities

Objects: THE CHARITY IS ESTABLISHED FOR THE PUBLIC BENEFIT WITHIN THE AREA OF GILLINGHAM AND SURROUNDING AREA WITH THE FOLLOWING OBJECTS ("THE OBJECTS"):A) TO PROMOTE THE BENEFIT OF THOSE WHO LIVE AND WORK IN GILLINGHAM AND SURROUNDING AREAS (HEREINAFTER CALLED THE AREA OF BENEFIT), PRIMARILY BUT NOT EXCLUSIVELY BY THE RELIEF OF POVERTY, THE ADVANCEMENT OF EDUCATION, TRAINING AND THE ARTS, THE PROMOTION OF PUBLIC HEALTH FACILITIES AND CHILDCARE, THE PROTECTION AND ENHANCEMENT OF THE ENVIRONMENT, THE PRESERVATION OF BUILDINGS OR SITES OF HISTORIC OR ARCHITECTURAL IMPORTANCE, THE PROVISION 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 SAID INHABITANTS;B) TO PROMOTE SUCH OTHER CHARITABLE PURPOSES FOR THE GENERAL BENEFIT OF THE PUBLIC OR SECTION OF THE PUBLIC WITHIN THE AREA OF BENEFIT AS THE CHARITY SEES FIT;

Activities: We benefit those who live and work in Gillingham and the surrounds, primarily but not exclusively by relief of poverty, education, training, the arts, the promotion of public health facilities and childcare, the protection and enhancement of the built and natural environment, provision of facilities in interest of social welfare, recreation leisure, and other charitable purposes for public benefit

Classification

- **How:** Makes Grants To Organisations, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Arts/culture/heritage/science, Amateur Sport, Environment/conservation/heritage, Economic/community Development/employment
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** WITHIN THE AREA OF GILLINGHAM AND SURROUNDING AREAS
- Dorset

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£86,135	£68,413	-	-
2024-06-30	£58,627	£61,356	-	-
2023-06-30	£61,958	£57,750	-	-
2022-06-30	£33,367	£40,566	-	-
2021-06-30	£31,956	£51,422	-	-

Trustees

Name	Role	Appointed
Anna Marie Marsh		2024-09-06
Barbara Joan Hurst		2024-05-15
Barry Von Clemens		2015-10-09
Kristina Kisbee		2024-02-05
Philip Douglas Silvester		2022-09-08
ROBERT MESSER		2013-04-26
Sarah Gail Clarke		2025-10-09

THE THREE RIVERS PARTNERSHIP, DORSET

England & Wales - Charity number 1106977

Accounts

THE THREE RIVERS PARTNERSHIP, DORSET
(LIMITED BY GUARANTEE)

FINANCIAL STATEMENTS

YEAR ENDED 30 JUNE 2025

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 B Von Clemens (Chair)
Mr R Messer
Mr P D Silvester CBE
Ms B Hurst
Ms K C Kisbee
Ms A M Marsh (appointed 06/09/2024)
Mr P Wilson (appointed 17/07/2024)
Ms S G Clarke (appointed 03/09/2024)
Mr M Walden (resigned 03/09/2024)

KEY MANAGEMENT PERSONNEL

Mr J Parry General Manager
Ms L Westby 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

Wilsons, 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 2025

The Trustee Directors (hereinafter referred to as Trustees) present the Annual Report and Accounts for the year ended 30 June 2025, 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 applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

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. It is currently refreshing its strategic plans.

Over the last 10 years the parent charity has provided financial and administrative support for a growing number of community activities – most active of which are the local youth club, a dementia support group, a support group for parent carers in Gillingham looking after children and young people with high dependency needs, and a local walking club who organise an annual walking festival.

This is in addition to the significant role undertaken by the charity when it completed the redevelopment of the Rivers Meet Centre, which has been open to paying customers since August 2010 and is now known as Riversmeet Active. 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. It has a second facility, Riversmeet Performance in Gillingham, focussed on gymnastics and anaerobic gym work.

ACHIEVEMENTS AND PERFORMANCE OF THE CHARITY

CHARITABLE ACTIVITIES

The Charity provides an umbrella structure for a range of funds, split into community projects and local clubs and societies. From the project funds, the board has issued a number of grants to local groups whose applications met the criteria set by 3RP. It also continues to proactively engage with the community to help where it can.

The clubs and societies run a range of activities and fundraising events throughout the year, and apply for grants to support their charitable operation. The charity holds the finances for these groups, maintains their accounting records, and ensures that grants are monitored and the relevant information is logged.

The board has continued to build on the solid foundations laid last year. Our trustees has now settled into a strong and collaborative way of working, drawing on a wide range of skills and experience to guide the charity forward. The revisioning exercise begun in 2025 has now been largely completed. As a result, we have clarified our priorities and refreshed our approach to ensure that 3RP remains relevant, responsive and aligned with its charitable aims. This work has provided a renewed sense of direction and purpose for the year ahead.

THE THREE RIVERS PARTNERSHIP, DORSET
TRUSTEES' REPORT
FOR THE YEAR ENDED 30 JUNE 2025 (CONTINUED)

CHARITABLE ACTIVITIES (CONTINUED)

We have strengthened our oversight of grant applications from groups under the 3RP umbrella, ensuring that monitoring processes are clear, proportionate and properly recorded. This has helped us maintain transparency and demonstrate the impact of the funding distributed. The board has also continued to award grants to local organisations whose applications meet our criteria, supporting a variety of initiatives that benefit the wider community.

Our relationships with local groups and organisations continue to grow. We were pleased to see the Gillingham Christmas Day Lunch return once again as a successful community event. Following our support during its relaunch, we have continued to offer guidance to the organising team as they establish a sustainable management structure to secure its long-term future.

Financial sustainability remains a key challenge. During 2026, the board will actively explore new fundraising avenues and funding partnerships, with the aim of placing the charity on a firmer financial footing. While challenges remain, we are committed to strengthening our income streams to ensure that 3RP can continue its valuable work in the years ahead.

The GCLT accounts provide a full summary of the activities of the charitable company. The highlights were raising the funding needed for a range of vital upgrades, not least the refurbishment of the wet-side changing rooms, and increased use of the leisure centre for GP Exercise Referrals, in partnership with local GP practices and community health professionals.

TRADING AND FUNDRAISING ACTIVITIES

The Gillingham Community and Leisure Trust operates a café at RiversMeet Active and sells a selection of swimming- and gym-related items at RiversMeet Active and purely gym-related items at Riversmeet Performance.

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.

Over the past 12 months 3RP has sought new trustees to join the board. This process is now completed with a board of 6 members all bringing valuable knowledge and skills to the board.

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.

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 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.

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 2025 (CONTINUED)

FINANCIAL REVIEW

Group income was £2,026,622, with £1,940,487 from GCLT and £86,135 from 3RP. The GCLT income principally comprises £1,496,446 from users of the Riversmeet Active and Riversmeet Performance leisure centres, £276,838 of grant income and £160,292 from cafe and shop sales. The 3RP income is principally grant income.

Group expenditure was £1,839,048, with GCLT expenditure of £1,770,635 and 3RP costs of £68,413. GCLT expenditure is primarily made up of staff costs, electricity costs, cafe provisions and depreciation; there was an operating profit of £439,572 profit before depreciation. 3RP expenditure is principally the costs of activities run by the assorted funds.

The group had net assets at 30 June 25 of £3,993,724 (2024 restated: £3,806,150), which is dominated by the GCLT fixed assets. offset by related lease and loan liabilities.

FUTURE PLANS

Partnership working remains central to our approach. The joint project to provide a Youth Community Resource Worker for the town is now underway, and we are encouraged by the early signs of its positive impact. At the same time, the board continues to explore opportunities to secure longer-term funding to reinstate and sustain this vital role, recognising the important contribution it makes to community development. We are also looking to support the creation of a new community bus service in Gillingham

Our subsidiary, Gillingham Community and Leisure Trust Limited, is now operating with record levels of memberships and a popular range of exercise classes. It is focussing on attracting the grant income needed to consolidate and maintain the fabric of all that it manages, driving energy consumption down and ensuring vital equipment is working efficiently with suitable arrangements for maintenance. It also plans to move to a more efficient, data-rich operational leisure management system which offers better communication for/with members/users in tandem with more secure access

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:

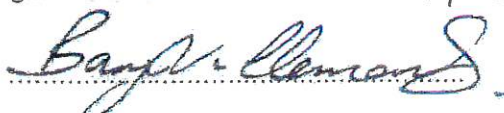
- 1) Select suitable accounting policies and then apply them consistently;
- 2) Make judgements and estimates that are reasonable and prudent;
- 3) State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained 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 24/03/26



B Von Clemens

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 2025 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 2025 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 not identified a material uncertainty related to events or conditions that, individually or collectively, may cast significant doubt on the entity'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.

We therefore conclude that management's use of the going concern basis of accounting in the preparation of the entity's financial statements is appropriate.

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 matters 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

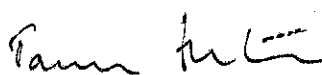
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee 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: 26 March 2016

Crown Chambers,
 Bridge Street
 Salisbury SP1 2LZ

Fletcher & Partners is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

THE THREE RIVERS PARTNERSHIP, DORSET
(LIMITED BY GUARANTEE)

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING INCOME & EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 30 JUNE 2025

	<u>Notes</u>	<u>Unrestricted</u> <u>Fund</u> <u>2025</u>	<u>Restricted</u> <u>Fund</u> <u>2025</u>	<u>Total</u> <u>Funds</u> <u>2025</u>	<u>Total</u> <u>2024</u>
INCOME AND ENDOWMENTS					(restated)
Donations and Grants	2	13,167	334,940	348,107	260,601
Other trading income	3	166,318	14,127	180,445	269,784
Charitable activities	4	1,496,446	-	1,496,446	1,322,154
Investment income	5	884	740	1,624	2,155
Total Income		<u>1,676,815</u>	<u>349,807</u>	<u>2,026,622</u>	<u>1,854,694</u>
EXPENDITURE ON:					
Raising funds	6	73,989	-	73,989	126,844
Charitable activities	7	1,697,810	67,249	1,765,059	1,725,585
Total Expenditure		<u>1,771,799</u>	<u>67,249</u>	<u>1,839,048</u>	<u>1,852,429</u>
Net Income / (Expenditure)		<u>(94,984)</u>	<u>282,558</u>	<u>187,574</u>	<u>2,265</u>
Transfers between funds		<u>139,764</u>	<u>(139,764)</u>	<u>-</u>	<u>-</u>
NET MOVEMENT IN FUNDS		<u>44,780</u>	<u>142,794</u>	<u>187,574</u>	<u>2,265</u>
RECONCILIATION OF FUNDS					
Fund Balances brought forward	18	3,732,308	73,842	3,806,150	3,803,885
Fund Balances carried forward	18	<u>£3,777,088</u>	<u>£216,636</u>	<u>£3,993,724</u>	<u>£3,806,150</u>

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

The notes on pages 10 - 19 form part of these accounts

THE THREE RIVERS PARTNERSHIP, DORSET
(LIMITED BY GUARANTEE)

COMPANY NUMBER: 04801788

CONSOLIDATED BALANCE SHEET

AS AT 30 JUNE 2025

		The Group		The Company	
	Notes	2025	2024	2025	2024
		£	£	£	£
			(restated)		(restated)
FIXED ASSETS	12	4,328,843	4,393,238	-	-
CURRENT ASSETS					
Stock		6,740	8,325	-	-
Debtors	13	30,183	23,566	8,342	2,117
Cash at bank and in hand		268,744	119,500	52,833	42,461
		<u>305,667</u>	<u>151,391</u>	<u>61,175</u>	<u>44,578</u>
CREDITORS : amounts falling due within one year					
Creditors	14	212,329	233,929	3,931	5,056
NET CURRENT ASSETS / (LIABILITIES)		<u>93,338</u>	<u>(82,538)</u>	<u>57,244</u>	<u>39,522</u>
CREDITORS : amounts falling due after more than one year	15	428,457	504,550	-	-
NET ASSETS		<u>£3,993,724</u>	<u>£3,806,150</u>	<u>£57,244</u>	<u>£39,522</u>
Representing :					
UNRESTRICTED INCOME FUNDS					
General fund	18	3,777,088	3,732,308	1,108	1,108
RESTRICTED INCOME FUNDS					
Restricted funds	18	216,636	73,842	56,136	38,414
		<u>£3,993,724</u>	<u>£3,806,150</u>	<u>£57,244</u>	<u>£39,522</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 24 / 03 / 26
and signed on their behalf



Chair of Trustees
B Von Clemens

The notes on pages 10 - 19 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 2025

	2025 £	2025 £	2024 £	2024 £
CASH FLOWS FROM OPERATING ACTIVITIES				
Net cash provided by (used in) operating activities	a	434,892		168,441
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest received	1,624		2,155	
Interest paid	(14,874)		(33,451)	
Proceeds from the sale of property, plant and equipment	3,125		500	
Purchase of property, plant and equipment	(210,979)		(265,777)	
Net cash provided by (used in) investing activities		(221,104)		(296,573)
CASH FLOWS FROM FINANCING ACTIVITIES				
Cash inflows from new borrowing	27,500		202,123	
Repayment of borrowing	(92,044)		(44,577)	
Net cash provided by (used in) investing activities		(64,544)		157,546
CHANGE IN CASH AND CASH EQUIVALENTS IN THE REPORTING PERIOD		£149,244		£29,414
Cash and cash equivalents at the beginning of the reporting period		119,500		90,086
Cash and cash equivalents at the end of the reporting period		<u>£268,744</u>		<u>£119,500</u>

NOTES TO THE CASH FLOW STATEMENT

a. Reconciliation of net income/(expenditure) with net cash flow from operating activities	2025	2024
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	187,574	(Restated) 2,265
Adjustments for:		
Depreciation and impairment charges	269,721	247,629
Dividends and interest from investments	(1,624)	(2,155)
Interest payable	14,874	33,451
(Profit)/loss on disposal of fixed assets	2,528	(388)
(Increase)/decrease in stock	1,585	2,588
(Increase)/decrease in debtors	(6,617)	1,421
Increase/(decrease) in creditors	(33,149)	(116,370)
Net cash flow provided by (used in) operating activities	<u>£434,892</u>	<u>£168,441</u>
b. Components of cash and cash equivalents:	2025	2024
Cash at bank and in hand	<u>£268,744</u>	<u>£119,500</u>

The notes on pages 10 to 19 form part of these accounts.

THE THREE RIVERS PARTNERSHIP, DORSET
(LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2025

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.

Going concern

Having reviewed the finances of the company, together with the expected on-going demand for 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 do not consider there to be material uncertainties in reaching this conclusion.

b. Group accounts

The accounts consolidate the results of the charity and its wholly owned subsidiary, The Gillingham Community and Leisure Trust Limited, on a line by line basis. Thrive Community Leisure Services Limited is currently dormant and has no assets. A separate Statement of Financial Activities (or Income and Expenditure Account) for the charity is not presented because the charity has taken advantage of the exemptions afforded by section 408 of the Companies Act 2006 not to include one.

c. 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

d. 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.

e. 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.

Donations, grants and gifts are recognised when receivable. In the event that a donation is subject to fulfilling performance conditions before the charity is entitled to the funds, the income is deferred and not recognised until it is probable that those conditions will be fulfilled in the reporting period.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, are recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received, and the amount can be measured reliably and is not deferred.

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

f. 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 2025

1. ACCOUNTING POLICIES (Continued)

g. 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.

h. 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.

i. 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 GRANTS

	The Group		The Company	
	2025	2024	2025	2024
	(restated)			
Donations	18,922	6,042	18,922	6,042
Community grants	227,307	201,644	50,322	200
Grants - Public sector	101,878	52,915	2,025	43,112
	<u>£348,107</u>	<u>£260,601</u>	<u>£71,269</u>	<u>£49,354</u>

3. OTHER TRADING INCOME

	The Group		The Company	
	2025	2024	2025	2024
Café, shop, lottery and other activities	174,418	251,630	14,127	12,163
Rental income	6,027	18,154	-	-
	<u>£180,445</u>	<u>£269,784</u>	<u>£14,127</u>	<u>£12,163</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	The Group		The Company	
	2025	2024	2025	2024
Leisure centre memberships and admission fees	<u>£1,496,446</u>	<u>£1,322,154</u>	<u>-</u>	<u>-</u>

5. INVESTMENT INCOME

	The Group		The Company	
	2025	2024	2025	2024
Bank deposit interest	<u>£1,624</u>	<u>£2,155</u>	<u>£740</u>	<u>£1,082</u>

THE THREE RIVERS PARTNERSHIP, DORSET
(LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2025

6. RAISING FUNDS

	The Group 2025	2024	The Company 2025	2024
Café, shop, lottery and other expenditure	£73,989	£126,844	-	-

7. CHARITABLE ACTIVITIES

a. Costs of Charitable Activities

	Direct Costs	Support Costs	Total 2025	Total 2024
Operation of RiversMeet Leisure Centre	1,416,109	280,537	1,696,646	1,664,229
Other grants and expenditure	67,202	1,211	68,413	61,356
	<u>£1,483,311</u>	<u>£281,748</u>	<u>£1,765,059</u>	<u>£1,725,585</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:

	2025	2024
Management	145,074	113,881
Finance	12,837	12,460
Central office expenses	117,879	123,025
Governance (Note 8 - audit and accountancy fees)	10,236	10,968
	<u>£286,026</u>	<u>£260,334</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:

	2025	2024
Raising funds (Note 6).	2,904	2,003
Charitable activities (Note 7).	283,122	258,331
	<u>£286,026</u>	<u>£260,334</u>

8. GOVERNANCE COSTS

	2025	2024
Audit fees	4,300	4,250
Accountancy	5,889	6,683
Other	47	35
	<u>£10,236</u>	<u>£10,968</u>

9. NET EXPENDITURE FOR THE YEAR

	2025	2024
This is stated after charging:		
Depreciation	269,720	247,630
Auditor's remuneration	4,500	4,250
Accountancy service provided by auditor	<u>5,689</u>	<u>6,683</u>

THE THREE RIVERS PARTNERSHIP, DORSET
(LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2025

10. STAFF COSTS

	<u>2025</u>	<u>2024</u>
Wages and salaries	857,805	943,730
National insurance	51,776	49,480
Pension	13,343	12,161
	<u>£922,924</u>	<u>£1,005,371</u>
 Average number of employees:	 <u>65</u>	 <u>81</u>

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

Key management personnel employee benefits (including Employers NI and Pension) were £145,074 (2024: £ 135,190). Pension commitments outstanding at the year end were £2,926 (2024: £2,465)

11. OPERATING LEASES

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

	<u>2024</u>	<u>2023</u>
Not later than one year	31,117	29,794
Later than one year and not later than five years	105,077	112,129
Later than five years	43,125	65,625
	<u>179,319</u>	<u>207,548</u>

Lease payments recognised as an expense in year were £31,299 (2024: £9,968).

THE THREE RIVERS PARTNERSHIP, DORSET
(LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2025

12. TANGIBLE FIXED ASSETS

The Group	Freehold Property	Leisure centre Equipment	Total
COST			
At 1 July 2024	4,962,134	1,608,872	6,571,006
Additions	-	210,979	210,979
Disposals	-	(33,458)	(33,458)
At 30 June 2025	4,962,134	1,786,393	6,748,527
DEPRECIATION			
At 1 July 2024	1,389,008	788,760	2,177,768
Charge for the year	99,243	170,478	269,721
Disposals	-	(27,805)	(27,805)
At 30 June 2025	1,488,251	931,433	2,419,684
NET BOOK VALUE			
At 30 June 2025	£3,473,883	£854,960	£4,328,843
At 30 June 2024	£3,573,126	£820,112	£4,393,238

13. DEBTORS

	The Group		The Company	
	2025	2024	2025	2024
Trade debtors	6,164	8,127	-	-
Other debtors due within one year	7,475	713	7,475	713
Prepayments	16,544	14,726	867	1,404
	£30,183	£23,566	£8,342	£2,117

THE THREE RIVERS PARTNERSHIP, DORSET
(LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2025

14. CREDITORS: Amounts falling due within one year

	The Group 2025 (restated)	2024	The Company 2025	2024
Loan account	76,648	67,642	-	-
Trade creditors	39,574	34,621	-	-
Other taxes and social security	22,431	21,376	-	-
Obligations under finance leases	29,658	23,425	-	-
Other creditors	5,768	5,801	2,431	3,239
Accruals and deferred income	38,250	81,064	1,500	1,817
	<u>£212,329</u>	<u>£233,929</u>	<u>£3,931</u>	<u>£5,056</u>

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

	The Group 2025 (restated)	2024	The Company 2025	2024
Obligations under finance leases	101,980	101,425	-	-
Accruals and deferred income	-	-	-	-
Loan account	326,477	403,125	-	-
	<u>£428,457</u>	<u>£504,550</u>	<u>£-</u>	<u>£-</u>

The loan account is made up of two balances:

- North Dorset District Council interest free loan, repayable in equal instalments over 22 years. The final repayment was due in 2039 but the arrangement was reviewed in the wake of the COVID pandemic and repayments resumed in year. The remaining balance due after one year is £207,841.
- Two unsecured loans from an unrelated party, repayable over 5 and 10 years respectively. Combined balance due after one year of £127,600.
- Balance of a Coronavirus Business Interruption Loan Scheme loan due after one year of £100,765.

16. DEFERRED INCOME

	2024 (restated)	The Group only To SoFA	Movement	2025
Creditors due in less than one year	12,316	(12,316)	9,940	9,940
Creditors due in after one year	-	-	-	-
	<u>£12,316</u>	<u>(£12,316)</u>	<u>£9,940</u>	<u>£9,940</u>

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

Fund balances at 30 June 2025 were represented by the following assets and liabilities:

	Unrestricted Funds	Restricted Funds	Total
Tangible fixed assets	4,328,843	-	4,328,843
Current assets	89,031	216,636	305,667
Current liabilities	(212,329)	-	(212,329)
Long term liabilities	(428,457)	-	(428,457)
	<u>£3,777,088</u>	<u>£216,636</u>	<u>£3,993,724</u>

THE THREE RIVERS PARTNERSHIP, DORSET
(LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2025

17. COMPARATIVE YEAR - ANALYSIS OF NET ASSETS BETWEEN FUNDS

Restated fund balances at 30 June 2024 were represented by the following assets and liabilities:

	Unrestricted Funds	Restricted Funds	Total
	(restated)	(restated)	
Tangible fixed assets	4,393,238	-	4,393,238
Current assets	77,549	73,842	151,391
Current liabilities	(233,929)	-	(233,929)
Long term liabilities	(504,550)	-	(504,550)
	<u>£3,732,308</u>	<u>£73,842</u>	<u>£3,806,150</u>

18. MOVEMENT IN FUNDS

	Balance 30.06.24	Income	Expenditure	Transfers	Balance 30.06.25
Unrestricted funds	(restated)				
General fund	3,732,308	1,676,815	(1,771,799)	139,764	3,777,088
Restricted funds	(restated)				
Community Hall Fund	25,000	-	-	-	25,000
Energy Efficiency Fund	8,568	127,990	-	(127,990)	8,568
Gymnastics Fund	-	4,667	-	(4,667)	-
Pool Improvements Fund	-	104,711	-	-	104,711
Recarpetting Fund	-	19,995	-	-	19,995
Wellbeing Hub Fund	-	9,333	-	(7,107)	2,226
Gillingham Youth Club	8,273	50,960	(34,485)	-	24,748
Other funds	32,001	32,151	(32,764)	-	31,388
	<u>£73,842</u>	<u>£349,807</u>	<u>(£67,249)</u>	<u>(£139,764)</u>	<u>£216,636</u>
	<u>£3,806,150</u>	<u>£2,026,622</u>	<u>(£1,839,048)</u>	<u>£-</u>	<u>£3,993,724</u>

Purposes of Restricted Funds

Community Hall Fund	The fund is for the provision of community services
Energy Efficiency Fund	The fund is for capital projects on the energy infrastructure
Gymnastics Fund	The fund is for gymnastics equipment
Pool Improvements Fund	The fund is for capital projects on the swimming pool and related facilities
Recarpetting Fund	This fund is for the costs of recarpetting and other flooring
Wellbeing Hub Fund	The fund is for the development and improvement of the Wellbeing Centre
Gillingham Youth Club	The fund supports the running of Gillingham Youth Club.
Other funds	A range of funds supporting local initiatives for the benefit of the community.

THE THREE RIVERS PARTNERSHIP, DORSET
(LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2025

18. COMPARATIVE YEAR NOTE - MOVEMENT IN FUNDS

	Balance 30.06.23 (restated)	Income (restated)	Expenditure	Transfers (restated)	Balance 30.06.24 (restated)
Unrestricted funds					
General fund	3,737,848	1,597,562	(1,791,179)	188,077	3,732,308
Restricted funds					
Community Hall Fund	25,000	-	-	-	25,000
Assorted GCLT funds	-	198,504	-	(189,936)	8,568
Gillingham Youth Club	15,644	36,651	(45,501)	380	7,174
Other funds	25,393	21,977	(15,749)	1,479	33,100
	<u>£66,037</u>	<u>£257,132</u>	<u>(£61,250)</u>	<u>(£188,077)</u>	<u>£73,842</u>
Total funds	<u>£3,803,885</u>	<u>£1,854,694</u>	<u>(£1,852,429)</u>	<u>£-</u>	<u>£3,806,150</u>

19. SUBSIDIARY COMPANIES

The Three Rivers Partnership, Dorset owned two wholly owned subsidiary companies.
The Gillingham Community and Leisure Trust Limited was 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.
The consolidated financial statements reflect the assets and liabilities and financial transactions of the parent charity and active subsidiary only.

20. TRUSTEE REMUNERATION & RELATED PARTY TRANSACTIONS

No trustee or person related to the charity had any personal interest in any contract or transaction entered into by the charity during the period, nor received any remuneration.

However there were a number of related party transactions in the charity's own books, as set out below:

- the North Dorset Parent Carers Support Group hired facilities at Rivermeet from Gillingham Community and Leisure Trust, a subsidiary, totalling £1,355 (2024: £3,305),

- the Walkers are Welcome fund hired rooms from Gillingham Town Council, a number of members of which were also Trustees, at a cost of £600 (2024: £480).

Gillingham Community and Leisure Trust also purchased items totalling £2,555 on behalf of its parent, for which it was reimbursed.

21. 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.

22. CAPITAL COMMITMENTS

The charity has £15,448 of capital commitments at 30 June 2025 (2024: £56,001).

THE THREE RIVERS PARTNERSHIP, DORSET
(LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2025

23. CHANGE IN ACCOUNTING POLICY

In year, the Charity's subsidiary changed its accounting policy for capital grants, as partial early adoption of Charity SORP 2026. Previously capital grants were deferred over the life of the related asset and released to the SOFA on a straight-line basis to offset the asset's depreciation. It now recognises the income as per accounting policy 1e.

The current year's results, and the comparatives, have therefore been restated, as follows:

	Original 30/06/2025	Restated 30/06/2025	Original 30/06/2024	Restated 30/06/24
Creditors falling due within one year	(231,285)	(212,329)	(249,977)	(233,929)
Creditors falling due after one year	(752,290)	(504,550)	(687,006)	(504,550)
Net assets	3,727,028	3,993,724	3,607,645	3,806,150
Donations, legacies and grant income	81,411	348,107	62,096	260,601
Surplus/(Deficit)	(79,122)	187,574	(196,240)	2,265

THE THREE RIVERS PARTNERSHIP, DORSET
(LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2025

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING INCOME & EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 30 JUNE 2024

	<u>Notes</u>	<u>Unrestricted</u> <u>Fund</u> <u>2024</u>	<u>Restricted</u> <u>Fund</u> <u>2024</u>	<u>Total</u> <u>Funds</u> <u>2024</u>
INCOME AND ENDOWMENTS		(restated)	(restated)	(restated)
Donations and Grants	2	16,048	244,553	260,601
Other trading income	3	258,287	11,497	269,784
Charitable activities	4	1,322,154	-	1,322,154
Investment income	5	1,073	1,082	2,155
Total Income		<u>1,597,562</u>	<u>257,132</u>	<u>1,854,694</u>
EXPENDITURE ON:				
Raising funds	6	126,844	-	126,844
Charitable activities	7	1,664,335	61,250	1,725,585
Total Expenditure		<u>1,791,179</u>	<u>61,250</u>	<u>1,852,429</u>
Net Income / (Expenditure)		(193,617)	195,882	2,265
Transfers between funds		188,077	(188,077)	-
NET MOVEMENT IN FUNDS		<u>(5,540)</u>	<u>7,805</u>	<u>2,265</u>
RECONCILIATION OF FUNDS				
Fund Balances brought forward	19	3,737,848	66,037	3,803,885
Fund Balances carried forward	19	<u>£3,732,308</u>	<u>£73,842</u>	<u>£3,806,150</u>

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

THE THREE RIVERS PARTNERSHIP, DORSET

England & Wales - Charity number 1106977

Accounts

THE THREE RIVERS PARTNERSHIP, DORSET
(LIMITED BY GUARANTEE)

FINANCIAL STATEMENTS

YEAR ENDED 30 JUNE 2024

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 B Von Clemens (Chair)
Mr R Messer
Mr P D Silvester CBE
Ms B Hurst (appointed 15/05/2024)
Ms K C Kisbee (appointed 05/03/2024)
Ms A M Marsh (Appointed 03/09/2024)
Mr P Wilson (appointed 17/07/2024)
Mr M Hebditch (resigned 16/11/2023)
Mr M Walden (resigned 03/09/2024)

KEY MANAGEMENT PERSONNEL

Mr J Parry General Manager
Ms L Westby 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

Wilsons, 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 2024

The Trustee Directors (hereinafter referred to as Trustees) present the Annual Report and Accounts for the year ended 30 June 2024, 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 applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

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. It is currently refreshing its strategic plans.

Over the last 10 years the parent charity has provided financial and administrative support for a growing number of community activities – most active of which are the local youth club, a dementia support group, a support group for parent carers in Gillingham looking after children and young people with high dependancy needs, and a local walking club who organise an annual walking festival.

This is in addition to the significant role undertaken by the charity when it completed the redevelopment of the Rivers Meet Centre, which has been open to paying customers since August 2010 and is now known as Riversmeet Active. 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. Last year it expanded into a second facility, Riversmeet Performance in Gillingham, focussed on gymnastics and anaerobic gym work.

ACHIEVEMENTS AND PERFORMANCE OF THE CHARITY

CHARITABLE ACTIVITIES

The Charity provides an umbrella structure for a range of funds, split into community projects and local clubs and societies. From the project funds, the board has issued a number of grants to local groups whose applications met the criteria set by 3RP. It also continues to proactively engage with the community to help where it can.

The clubs and societies run a range of activities and fundraising events throughout the year, and apply for grants to support their charitable operation. The charity holds the finances for these groups, maintains their accounting records, and ensures that grants are monitored and the relevant information is logged.

THE THREE RIVERS PARTNERSHIP, DORSET
TRUSTEES' REPORT
FOR THE YEAR ENDED 30 JUNE 2024 (CONTINUED)

CHARITABLE ACTIVITIES (CONTINUED)

The board continue to develop good relationships with local groups and organisations, offering help and guidance where we can. An example of which was our recent involvement in the relaunch of the Gillingham Christmas day lunch, which was a great success, and we are now working with those involved to help them establish a working and viable management group to ensure that its future is secure.

The board also continues with its partnership working with groups which has lead to a joint project to provide a Community resource worker over a 2 year period for the town. The board continues to look to see if it is possible to reinstate the role of a community resource worker a project it was involved in until the funding was discontinued by North Dorset District council upon the formation of the unity authority in Dorset.

The GCLT accounts provide a full summary of the activities of the charitable company. The highlights were significant commercial development, staffing rationalization and continuing challenges posed by their inadequate heating system. The expansion into a second site in Gillingham has proved a success but there were teething problems to tackle - the staffing model was revised fundamentally, the cafe closed, and the focus shifted from soft play to gymnastics. The Riversmeet Active cafe operations were also rationalised but the main operational focus has been on the heating system. The air source heat pumps were not operating as expected and have needed to be supplemented by a gas boiler.

TRADING AND FUNDRAISING ACTIVITIES

The Gillingham Community and Leisure Trust operates a café at RiversMeet Active and sells a selection of swimming- and gym-related items at RiversMeet Active and purely gym-related items at Riversmeet Performance.

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.

Over the past 12 months 3RP has sought new trustees to join the board. This process is now completed with a board of 6 members all bringing valuable knowledge and skills to the board.

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.

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 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.

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 2024 (CONTINUED)

FINANCIAL REVIEW

The board recognises the on going issues with its lack of unrestricted funding and is currently looking at fund raising options that will improve the charity's finances.

Group income was £1,656,189, with £1,597,562 from GCLT and £58,627 from 3RP. The GCLT income principally comprises £1,322,154 from users of the Riversmeet Active and Riversmeet Performance leisure centres, and £258,287 from cafe and shop sales. The 3RP income is principally grant income.

Group expenditure was £1,852,429, with GCLT expenditure of £1,791,073 and 3RP costs of £61,356. GCLT expenditure is primarily made up of staff costs, electricity costs, cafe provisions and depreciation; there was an operating profit of £51k profit before depreciation. 3RP expenditure of £59,496 is principally the costs of activities.

The group had net assets at 30 June 24 of £3,607,645 (2023: £3,803,885), which is dominated by the GCLT fixed assets, offset by related lease and loan liabilities.

FUTURE PLANS

The parent charity will continue to support a range of community projects over future years, and is looking to employ a community resource worker. Its subsidiary, Gillingham Community and Leisure Trust Limited, has expanded onto a second site and will continue to refine the offer across the two locations to best meet the needs of the local population. Running a swimming pool and having to maintain water and air temperatures, mean the heating system at Riversmeet Active is a critical asset. Following major investments in recent years to reduce their energy needs and costs, Trustees are looking to establish a 'bivalent' heating system with high efficiency gas boilers to support the air source heat pumps and avoid business interruption.

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

27/3/2025


 B Van Clemens

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 2024 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 2024 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 not identified a material uncertainty related to events or conditions that, individually or collectively, may cast significant doubt on the entity'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.

We therefore conclude that management's use of the going concern basis of accounting in the preparation of the entity's financial statements is appropriate.

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 matters 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.

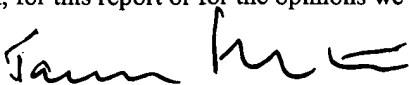
Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they 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: 28 March 2015

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 2024

	<u>Notes</u>	<u>Unrestricted</u> <u>Fund</u> <u>2024</u>	<u>Restricted</u> <u>Fund</u> <u>2024</u>	<u>Total</u> <u>Funds</u> <u>2024</u>	<u>Total</u> <u>2023</u>
INCOME AND ENDOWMENTS					
Donations and Grants	2	16,048	46,048	62,096	59,157
Other trading income	3	258,287	11,497	269,784	375,354
Charitable activities	4	1,322,154	-	1,322,154	1,158,331
Investment income	5	1,073	1,082	2,155	694
Total Income		<u>1,597,562</u>	<u>58,627</u>	<u>1,656,189</u>	<u>1,593,536</u>
EXPENDITURE ON:					
Raising funds	6	126,844	-	126,844	154,022
Charitable activities	7	1,664,335	61,250	1,725,585	1,582,953
Total Expenditure		<u>1,791,179</u>	<u>61,250</u>	<u>1,852,429</u>	<u>1,736,975</u>
Net Expenditure		<u>(193,617)</u>	<u>(2,623)</u>	<u>(196,240)</u>	<u>(143,439)</u>
Transfers between funds		-	-	-	-
NET MOVEMENT IN FUNDS		<u>(193,617)</u>	<u>(2,623)</u>	<u>(196,240)</u>	<u>(143,439)</u>
RECONCILIATION OF FUNDS					
Fund Balances brought forward	19	3,737,848	66,037	3,803,885	3,947,324
Fund Balances carried forward	19	<u>£3,544,231</u>	<u>£63,414</u>	<u>£3,607,645</u>	<u>£3,803,885</u>

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 2024

		The Group		The Company	
	<u>Notes</u>	2024	2023	2024	2023
		£	£	£	£
FIXED ASSETS	12	4,393,238	4,375,202	-	-
CURRENT ASSETS					
Stock		8,325	10,913	-	-
Debtors	13	23,566	24,987	2,117	1,739
Cash at bank and in hand		119,499	90,086	42,461	48,136
		<u>151,390</u>	<u>125,986</u>	<u>44,578</u>	<u>49,875</u>
CREDITORS : amounts falling due within one year					
Creditors	14	249,977	195,097	5,056	7,624
NET CURRENT ASSETS / (LIABILITIES)		<u>(98,587)</u>	<u>(69,111)</u>	<u>39,522</u>	<u>42,251</u>
CREDITORS : amounts falling due after more than one year	15	687,006	502,206	-	-
NET ASSETS		<u>£3,607,645</u>	<u>£3,803,885</u>	<u>£39,522</u>	<u>£42,251</u>
Representing :					
UNRESTRICTED INCOME FUNDS					
General fund	19	3,544,231	3,737,848	1,108	1,108
RESTRICTED INCOME FUNDS					
Restricted funds	19	63,414	66,037	38,414	41,143
		<u>£3,607,645</u>	<u>£3,803,885</u>	<u>£39,522</u>	<u>£42,251</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

28/3/2025

 Chair of Trustees
B Von Clemens

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 2024

	2024 £	2024 £	2023 £	2023 £
CASH FLOWS FROM OPERATING ACTIVITIES				
Net cash provided by (used in) operating activities	a	168,440		241,996
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest received	2,155		694	
Interest paid	(33,451)		(12,430)	
Proceeds from the sale of property, plant and equipment	500			
Purchase of property, plant and equipment	(265,777)		(256,312)	
Net cash provided by (used in) investing activities		(296,573)		(268,048)
CASH FLOWS FROM FINANCING ACTIVITIES				
Cash inflows from new borrowing	202,123		-	
Repayment of borrowing	(44,577)		(120,288)	
Net cash provided by (used in) investing activities		157,546		(120,288)
CHANGE IN CASH AND CASH EQUIVALENTS IN THE REPORTING PERIOD		£29,413		(£146,340)
Cash and cash equivalents at the beginning of the reporting period		90,086		236,426
Cash and cash equivalents at the end of the reporting period		£119,499		£90,086

NOTES TO THE CASH FLOW STATEMENT

a. Reconciliation of net income/(expenditure) with net cash flow from operating activities	2024	2023
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	(196,240)	(143,439)
Adjustments for:		
Depreciation and impairment charges	247,629	215,053
Dividends and interest from investments	(2,155)	(694)
Interest payable	33,451	12,430
(Profit)/loss on disposal of fixed assets	(388)	1,733
(Increase)/decrease in stock	2,588	(5,126)
(Increase)/decrease in debtors	1,421	172,633
Increase/(decrease) in creditors	82,134	(10,594)
Net cash flow provided by (used in) operating activities	£168,440	£241,996
b. Components of cash and cash equivalents:	2024	2023
Cash at bank and in hand	£119,499	£90,086

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 2024

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.

Going concern

Having reviewed the finances of the company, together with the expected on-going demand for 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 do not consider there to be material uncertainties in reaching this conclusion.

b. Group accounts

The accounts consolidate the results of the charity and its wholly owned subsidiary, The Gillingham Community and Leisure Trust Limited, on a line by line basis. Thrive Community Leisure Services Limited is currently dormant and has no assets. A separate Statement of Financial Activities (or Income and Expenditure Account) for the charity is not presented because the charity has taken advantage of the exemptions afforded by section 408 of the Companies Act 2006 not to include one.

c. 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

d. 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.

e. 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.

Capital grants are released over the life of the associated assets. While this is a departure from the SORP, which unlike FRS 102 does not recognise deferred capital grants, it is considered appropriate because of the matching principal. As the cost of the assets purchased with the grants is only charged in the SOFA as the assets are depreciated. The Trustees consider the departure from the SORP better reflects the economic relating of the transaction, matches the related income and costs, and is necessary so as to be consistent with other entities in the sector which are not necessarily charities. As at 30 June 2024 deferred capital grants total £198,504 (2023: £152,097).

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

f. 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 2024

1. ACCOUNTING POLICIES (Continued)

g. 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.

h. 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.

i. 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 GRANTS

	The Group		The Company	
	2024	2023	2024	2023
Donations	8,980	6,042	8,980	6,042
Community grants	6,268	200	6,268	200
Grants - Public sector	46,848	52,915	30,800	43,112
	<u>£62,096</u>	<u>£59,157</u>	<u>£46,048</u>	<u>£49,354</u>

3. OTHER TRADING INCOME

	The Group		The Company	
	2024	2023	2024	2023
Café, shop, lottery and other activities	260,485	357,200	11,497	12,163
Rental income	9,299	18,154	-	-
	<u>£269,784</u>	<u>£375,354</u>	<u>£11,497</u>	<u>£12,163</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	The Group		The Company	
	2024	2023	2024	2023
Leisure centre memberships and admission fees	<u>£1,322,154</u>	<u>£1,158,331</u>	<u>-</u>	<u>-</u>

5. INVESTMENT INCOME

	The Group		The Company	
	2024	2023	2024	2023
Bank deposit interest	<u>£2,155</u>	<u>£694</u>	<u>£1,082</u>	<u>£441</u>

THE THREE RIVERS PARTNERSHIP, DORSET
(LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2024

6. RAISING FUNDS

	The Group 2024	2023	The Company 2024	2023
Café, shop, lottery and other expenditure	£126,844	£154,022	-	-

7. CHARITABLE ACTIVITIES

a. Costs of Charitable Activities

	Direct Costs	Support Costs	Total 2024	Total 2023
Operation of RiversMeet Leisure Centre	1,411,584	252,645	1,664,229	1,525,203
Other grants and expenditure	55,670	5,686	61,356	57,750
	<u>£1,467,254</u>	<u>£258,331</u>	<u>£1,725,585</u>	<u>£1,582,953</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:

	2024	2023
Management	113,881	83,099
Finance	12,460	19,466
Central office expenses	123,025	110,031
Governance (Note 8 - audit and accountancy fees)	10,968	9,810
	<u>£260,334</u>	<u>£222,406</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:

	2024	2023
Raising funds (Note 6).	2,003	601
Charitable activities (Note 7).	258,331	221,805
	<u>£260,334</u>	<u>£222,406</u>

8. GOVERNANCE COSTS

	2024	2023
Audit fees	4,250	4,250
Accountancy	6,683	5,560
Other	35	-
	<u>£10,968</u>	<u>£9,810</u>

9. NET EXPENDITURE FOR THE YEAR

	2024	2023
This is stated after charging:		
Depreciation	247,630	215,053
Auditor's remuneration	4,250	4,250
Accountancy service provided by auditor	<u>6,683</u>	<u>5,560</u>

THE THREE RIVERS PARTNERSHIP, DORSET
(LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2024

10. STAFF COSTS

	<u>2024</u>	<u>2023</u>
Wages and salaries	943,730	833,614
National insurance	49,480	31,492
Pension	12,161	8,724
	<u>£1,005,371</u>	<u>£873,830</u>
 Average number of employees:	 <u>81</u>	 <u>72</u>

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

Key management personnel employee benefits (including Employers NI and Pension) were £135,190 (2023: £ 123,788). Pension commitments outstanding at the year end were £2,465 (2023: £2,188)

11. OPERATING LEASES

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

	<u>2024</u>	<u>2023</u>
Not later than one year	29,794	7,570
Later than one year and not later than five years	112,129	99,362
Later than five years	65,625	88,125
	<u>207,548</u>	<u>195,057</u>

Lease payments recognised as an expense in year were £9,968 (2023: £6,883).

THE THREE RIVERS PARTNERSHIP, DORSET
(LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2024

12. TANGIBLE FIXED ASSETS

The Group	<u>Freehold</u>	<u>Leisure centre</u>	
	<u>Property</u>	<u>Equipment</u>	<u>Total</u>
COST			
At 1 July 2022	4,962,134	1,343,295	6,305,429
Additions	-	265,777	265,777
Disposals	-	(200)	(200)
At 30 June 2023	4,962,134	1,608,872	6,571,006
DEPRECIATION			
At 1 July 2022	1,289,765	640,462	1,930,227
Charge for the year	99,243	148,386	247,629
Disposals	-	(88)	(88)
At 30 June 2023	1,389,008	788,760	2,177,768
NET BOOK VALUE			
At 30 June 2023	£3,573,126	£820,112	£4,393,238
At 30 June 2021	£3,672,369	£702,833	£4,375,202

13. DEBTORS

	The Group		The Company	
	<u>2024</u>	<u>2023</u>	<u>2024</u>	<u>2023</u>
Trade debtors	8,127	11,478	-	-
Other debtors due within one year	713	485	713	485
Prepayments	14,726	13,024	1,404	1,254
	£23,566	£24,987	£2,117	£1,739

THE THREE RIVERS PARTNERSHIP, DORSET
(LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2024

14. CREDITORS: Amounts falling due within one year

	The Group		The Company	
	<u>2024</u>	<u>2023</u>	<u>2024</u>	<u>2023</u>
Loan account	67,642	78,160	-	-
Trade creditors	34,621	32,373	-	-
Other taxes and social security	21,376	17,558	-	-
Obligations under finance leases	23,425	-	-	-
Other creditors	5,801	7,452	3,239	5,590
Accruals and deferred income	97,112	59,554	1,817	2,034
	<u>£249,977</u>	<u>£195,097</u>	<u>£5,056</u>	<u>£7,624</u>

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

	The Group		The Company	
	<u>2024</u>	<u>2023</u>	<u>2024</u>	<u>2023</u>
	101,425	-	-	-
Accruals and deferred income	182,456	142,294	-	-
Loan account	403,125	359,912	-	-
	<u>£687,006</u>	<u>£502,206</u>	<u>£-</u>	<u>£-</u>

The loan account is made up of two balances:

- North Dorset District Council interest free loan, repayable in equal instalments over 22 years. The final repayment was due in 2039 but the arrangement was reviewed in the wake of the COVID pandemic and repayments resumed in year. The remaining balance due after one year is £207,841.
- Two unsecured loans from an unrelated party, repayable over 5 and 10 years respectively. Combined balance due after one year of £127,600.
- Balance of a Coronavirus Business Interruption Loan Scheme loan due after one year of £100,765.

16. DEFERRED INCOME

	<u>2023</u>	The Group only		<u>2023</u>
		<u>To SoFA</u>	<u>Movement</u>	
Creditors due in less than one year	25,572	(17,965)	20,758	28,365
Creditors due in after one year	142,294	-	40,162	182,456
	<u>£167,866</u>	<u>(£17,965)</u>	<u>£60,920</u>	<u>£210,821</u>

17a. ANALYSIS OF NET ASSETS BETWEEN FUNDS

Fund balances at 30 June 2024 were represented by the following assets and liabilities:

	Unrestricted <u>Funds</u>	Restricted <u>Funds</u>	<u>Total</u>
Tangible fixed assets	4,393,238	-	4,393,238
Current assets	87,976	63,414	151,390
Current liabilities	(249,977)	-	(249,977)
Long term liabilities	(687,006)	-	(687,006)
	<u>£3,544,231</u>	<u>£63,414</u>	<u>£3,607,645</u>

THE THREE RIVERS PARTNERSHIP, DORSET
(LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2024

17b. COMPARATIVE YEAR - ANALYSIS OF NET ASSETS BETWEEN FUNDS

Fund balances at 30 June 2023 were represented by the following assets and liabilities:

	Unrestricted Funds	Restricted Funds	Total
Tangible fixed assets	4,375,202	-	4,375,202
Current assets	59,949	66,037	125,986
Current liabilities	(195,097)	-	(195,097)
Long term liabilities	(502,206)	-	(502,206)
	<u>£3,737,848</u>	<u>£66,037</u>	<u>£3,803,885</u>

18a. MOVEMENT IN FUNDS

	Balance 30.06.23	Income	Expenditure	Transfers	Balance 30.06.24
Unrestricted funds					
General fund	3,737,848	1,597,562	(1,791,179)	-	3,544,231
Restricted funds					
Community Hall Fund	25,000	-	-	-	25,000
Revenue Support and precepts	441	1,182	(1,073)	-	550
Other funds	40,596	57,445	(60,177)	-	37,864
	<u>£66,037</u>	<u>£58,627</u>	<u>(£61,250)</u>	<u>£-</u>	<u>£63,414</u>
	<u>£3,803,885</u>	<u>£1,656,189</u>	<u>(£1,852,429)</u>	<u>£-</u>	<u>£3,607,645</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 2024

18b. COMPARATIVE YEAR NOTE - MOVEMENT IN FUNDS

	Balance 30.06.22	Income	Expenditure	Transfers	Balance 30.06.23
Unrestricted funds					
General fund	3,885,995	1,531,578	(1,679,225)	(500)	3,737,848
Restricted funds					
Community Hall Fund	25,000	-	-	-	25,000
Revenue Support and precepts	2,093	941	(2,593)	-	441
Other funds	34,236	61,017	(55,157)	500	40,596
	<u>£61,329</u>	<u>£61,958</u>	<u>(£57,750)</u>	<u>£500</u>	<u>£66,037</u>
	<u>£3,947,324</u>	<u>£1,593,536</u>	<u>(£1,736,975)</u>	<u>£-</u>	<u>£3,803,885</u>

19. SUBSIDIARY COMPANIES

The Three Rivers Partnership, Dorset owned two wholly owned subsidiary companies.
The Gillingham Community and Leisure Trust Limited was 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.
The consolidated financial statements reflect the assets and liabilities and financial transactions of the parent charity and active subsidiary only.

20. TRUSTEE REMUNERATION & RELATED PARTY TRANSACTIONS

No trustee or person related to the charity had any personal interest in any contract or transaction entered into by the charity during the period, nor received any remuneration.

However there were a number of related party transactions in the charity's own books, as set out below:

- the Gillingham Youth Club and the North Dorset Parent Carers Support Group hired facilities at Rivermeet from Gillingham Community and Leisure Trust, a subsidiary, totalling £3,305,
- the Walkers are Welcome fund hired rooms from Gillingham Town Council, 2 members of which were at the time also Trustees, at a cost of £480,
- the Platinum Jubilee Lunch fund paid Gillingham Town Council £322 for tree maintenance and
- the Gillingham Youth Club paid Gillingham Town Council £26 for printing.

Additionally, one former trustee of the charity's subsidiary was also a member of Shaftesbury Town Council, who engaged the charity to provide management consultancy and train lifeguards at a total cost of £8,137 (2023: £7,265).

21. 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.

22. CAPITAL COMMITMENTS

The charity has £56,001 of capital commitments at 30 June 2024 (2023: £nil).

THE THREE RIVERS PARTNERSHIP, DORSET
(LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2024

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING INCOME & EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 30 JUNE 2023

	<u>Notes</u>	<u>Unrestricted</u> <u>Fund</u> <u>2023</u>	<u>Restricted</u> <u>Fund</u> <u>2023</u>	<u>Total</u> <u>Funds</u> <u>2023</u>
INCOME AND ENDOWMENTS				
Donations and Grants	2	9,803	49,354	59,157
Other trading income	3	363,191	12,163	375,354
Charitable activities	4	1,158,331	-	1,158,331
Investment income	5	253	441	694
Total Income		1,531,578	61,958	1,593,536
EXPENDITURE ON:				
Raising funds	6	97,998	56,024	154,022
Charitable activities	7	1,581,227	1,726	1,582,953
Total Expenditure		1,679,225	57,750	1,736,975
Net Expenditure		(147,647)	4,208	(143,439)
Transfers between funds		(500)	500	-
NET MOVEMENT IN FUNDS		(148,147)	4,708	(143,439)
RECONCILIATION OF FUNDS				
Fund Balances brought forward	19	3,885,995	61,329	3,947,324
Fund Balances carried forward	19	£3,737,848	£66,037	£3,803,885

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

THE THREE RIVERS PARTNERSHIP, DORSET

England & Wales - Charity number 1106977

Accounts

THE THREE RIVERS PARTNERSHIP, DORSET
(LIMITED BY GUARANTEE)

FINANCIAL STATEMENTS

YEAR ENDED 30 JUNE 2023

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 B Von Clemens	
Ms K C Kisbee	(appointed 05/03/2024)
Mr R Messer	
Mr P D Silvester CBE	(appointed 08/09/22)
Mr M Walden	(appointed 08/09/22)
Mr M Hebditch	(resigned 16/11/2023)
Mr A J Wynter	(resigned 28/02/2023)
Mrs S Barber	(resigned 13/10/22)

KEY MANAGEMENT PERSONNEL

Mr A Waistell/Mr J Parry General Manager
Mr J Parry/Ms L Westby 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

Wilsons, 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 2023

The Trustee Directors (hereinafter referred to as Trustees) present the Annual Report and Accounts for the year ended 30 June 2023, 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 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 above as well as the Friends of Gillingham Railway Station, the annual Town Christmas Meal, and the provision of companionship opportunities such as "Coffee Companions" and the "Greener Gillingham" projects. 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 2023 (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 to the Youth Club in 2022-23, as in 2021-22, and additional grants were received this year from Dorset Police and Rendezvous. Supermarkets and other businesses in the local area also funded several of the other community groups and activities.

The GCLT accounts provide a full summary of the activities of the charitable company. Some of the highlights were the development of a partnership with Dextra, a local business, that has enabled them to open a second site in Gillingham with a new gymnasium and gymnastics facilities. These are still at an early stage of operation, and are refining the operating model, but initial signs are that the new facilities are proving popular with users. They have also invested in energy saving technology to enable them to mitigate the increased operational costs driven by high energy prices.

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.

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 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 (before exceptional items) of £143,439 (2022: £56,890) for the year. In the year end 30 June 2023 the leisure centre generated £1,158,331 of income from users of the RiversMeet Leisure Centre (2022: £1,022,691). The parent charity continued to spend restricted grants from previous years, and a surplus of £4,208 (2022: deficit of £7,199) was recorded by parent charity. The group had net assets as at 30 June 2023 of £3,803,885 (2022: £3,974,324).

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 2023 (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 expanded onto a second site and will continue to refine the offer to best meet the needs of the local population. Running a swimming pool and maintaining water and air temperatures mean the leisure centre is particularly affected by energy prices and has already enacted some major investments to reduce their energy needs. This work will continue with the planned expansion of LED lighting and solar panel installation.

The Leisure centre is currently conducting a review of its staffing model to release efficiencies across the two site and is focussed on consolidating and maintaining the fabric of the facilities it manages. The Trustees are looking to improve communication and marketing in partnership with community stakeholders, Gillingham Town Council, Gillingham School, local employers and with primary care services.

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:

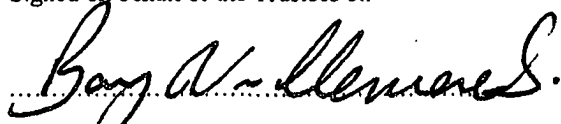
- 1) Select suitable accounting policies and then apply them consistently;
- 2) Make judgements and estimates that are reasonable and prudent;
- 3) State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained 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



B Von Clemens

21/3/24

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 2023 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 2023 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 draw attention to Notes 1a and 24 to the financial statements, in which Trustees indicate that a material uncertainty exists as to whether the company may be able to continue as a going concern. Our opinion is not modified in respect of this matter.

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: 26 March 2024

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 2023

	<u>Notes</u>	<u>Unrestricted</u> <u>Fund</u> <u>2023</u>	<u>Restricted</u> <u>Fund</u> <u>2023</u>	<u>Total</u> <u>Funds</u> <u>2023</u>	<u>Total</u> <u>2022</u>
INCOME AND ENDOWMENTS					
Donations and Grants	2	9,803	49,354	59,157	65,605
Other trading income	3	363,191	12,163	375,354	221,221
Charitable activities	4	1,158,331	-	1,158,331	1,022,691
Investment income	5	253	441	694	33
Total Income		<u>1,531,578</u>	<u>61,958</u>	<u>1,593,536</u>	<u>1,309,550</u>
EXPENDITURE ON:					
Raising funds	6	97,998	56,024	154,022	91,532
Charitable activities	7	1,581,227	1,726	1,582,953	1,274,908
Total Expenditure		<u>1,679,225</u>	<u>57,750</u>	<u>1,736,975</u>	<u>1,366,440</u>
Net Expenditure		(147,647)	4,208	(143,439)	(56,890)
Exceptional waiver of unsecured loan		-	-	-	242,200
Exceptional debtor write off		-	-	-	(60,000)
Transfers between funds		(500)	500	-	-
NET MOVEMENT IN FUNDS		<u>(148,147)</u>	<u>4,708</u>	<u>(143,439)</u>	<u>125,310</u>
RECONCILIATION OF FUNDS					
Fund Balances brought forward	19	3,885,995	61,329	3,947,324	3,822,014
Fund Balances carried forward	19	<u>£3,737,848</u>	<u>£66,037</u>	<u>£3,803,885</u>	<u>£3,947,324</u>

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

The notes on pages 10 - 19 form part of these accounts

THE THREE RIVERS PARTNERSHIP, DORSET
(LIMITED BY GUARANTEE)

COMPANY NUMBER: 04801788

CONSOLIDATED BALANCE SHEET

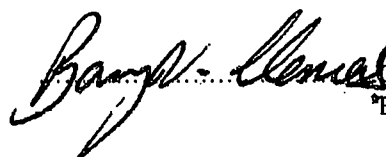
AS AT 30 JUNE 2023

		The Group		The Company	
	<u>Notes</u>	2023	2022	2023	2022
		£	£	£	£
FIXED ASSETS	12	4,375,202	4,335,675	-	-
CURRENT ASSETS					
Stock		10,913	5,787	-	-
Debtors	13	24,987	196,620	1,739	2,303
Cash at bank and in hand		90,086	236,426	48,136	39,307
		<u>125,986</u>	<u>438,833</u>	<u>49,875</u>	<u>41,610</u>
CREDITORS : amounts falling due within one year					
Creditors	14	195,097	246,570	7,624	3,567
NET CURRENT ASSETS / (LIABILITIES)		<u>(69,111)</u>	<u>192,263</u>	<u>42,251</u>	<u>38,043</u>
PROVISIONS	17	-	-	-	-
CREDITORS : amounts falling due after more than one year	15	502,206	580,614	-	-
NET ASSETS		<u>£3,803,885</u>	<u>£3,947,324</u>	<u>£42,251</u>	<u>£38,043</u>
Representing :					
UNRESTRICTED INCOME FUNDS					
General fund	19	3,737,848	3,885,995	1,108	1,608
RESTRICTED INCOME FUNDS					
Restricted funds	19	66,037	61,329	41,143	36,435
		<u>£3,803,885</u>	<u>£3,947,324</u>	<u>£42,251</u>	<u>£38,043</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

21/3/24

 Chair of Trustees
B Von Clemens

The notes on pages 10 - 19 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 2023

	2023 £	2023 £	2022 £	2022 £
CASH FLOWS FROM OPERATING ACTIVITIES				
Net cash provided by (used in) operating activities	a	241,996		(95,428)
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest received	694		33	
Interest paid	(12,430)		(6,242)	
Proceeds from the sale of property, plant and equipment	-		-	
Purchase of property, plant and equipment	(256,312)		(50,471)	
Net cash provided by (used in) investing activities		(268,048)		(56,680)
CASH FLOWS FROM FINANCING ACTIVITIES				
Cash inflows from new borrowing			150,000	
Repayment of borrowing	(120,288)		(25,367)	
Net cash provided by (used in) investing activities		(120,288)		124,633
CHANGE IN CASH AND CASH EQUIVALENTS IN THE REPORTING PERIOD		(£146,340)		(£27,475)
Cash and cash equivalents at the beginning of the reporting period		236,426		263,901
Cash and cash equivalents at the end of the reporting period		<u>£90,086</u>		<u>£236,426</u>

NOTES TO THE CASH FLOW STATEMENT

a. Reconciliation of net income/(expenditure) with net cash flow from operating activities	2023	2022
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	(143,439)	125,310
Adjustments for:		
Depreciation and impairment charges	215,053	186,819
Dividends and interest from investments	(694)	(33)
Interest payable	12,430	6,242
Loan written off	-	(242,200)
Bad debts	-	60,000
(Profit)/loss on disposal of fixed assets	1,733	1,093
(Increase)/decrease in stock	(5,126)	(1,940)
(Increase)/decrease in debtors	172,633	(123,835)
Increase/(decrease) in creditors	(10,594)	(51,506)
Increase/(decrease) in provisions	-	(55,378)
Net cash flow provided by (used in) operating activities	<u>£241,996</u>	<u>(£95,428)</u>
b. Components of cash and cash equivalents:		
	2023	2022
Cash at bank and in hand	<u>£90,086</u>	<u>£236,426</u>

The notes on pages 10 to 19 form part of these accounts.

THE THREE RIVERS PARTNERSHIP, DORSET
(LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2023

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.

Going concern

Having reviewed the finances of the company, together with the expected on-going demand for 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.

This is explained in more detail in Note 24.

b. Group accounts

The accounts consolidate the results of the charity and its wholly owned subsidiary, The Gillingham Community and Leisure Trust Limited, on a line by line basis. Thrive Community Leisure Services Limited is currently dormant and has no assets. A separate Statement of Financial Activities (or Income and Expenditure Account) for the charity is not presented because the charity has taken advantage of the exemptions afforded by section 408 of the Companies Act 2006 not to include one.

c. 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

d. 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.

e. 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.

f. Charitable activities

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

g. 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.

h. 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 2023

1. ACCOUNTING POLICIES (Continued)

i. 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 GRANTS

	The Group		The Company	
	2023	2022	2023	2022
Donations	6,042	2,050	6,042	2,050
Community grants	200	9,579	200	9,579
Grants - Public sector	52,915	53,976	43,112	13,399
	<u>£59,157</u>	<u>£65,605</u>	<u>£49,354</u>	<u>£25,028</u>

3. OTHER TRADING INCOME

	The Group		The Company	
	2023	2022	2023	2022
Café, shop, lottery and other activities	357,200	213,985	12,163	8,322
Rental income	18,154	7,236	-	-
	<u>£375,354</u>	<u>£221,221</u>	<u>£12,163</u>	<u>£8,322</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	The Group		The Company	
	2023	2022	2023	2022
Leisure centre memberships and admission fees	<u>£1,158,331</u>	<u>£1,022,691</u>	<u>-</u>	<u>-</u>

5. INVESTMENT INCOME

	The Group		The Company	
	2023	2022	2023	2022
Bank deposit interest	<u>£694</u>	<u>£33</u>	<u>£441</u>	<u>£17</u>

THE THREE RIVERS PARTNERSHIP, DORSET
(LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2023

6. RAISING FUNDS

	The Group 2023	2022	The Company 2023	2022
Café, shop, lottery and other expenditure	£154,022	£91,532	-	-

7. CHARITABLE ACTIVITIES

a. Costs of Charitable Activities

	Direct Costs	Support Costs	Total 2023	Total 2022
Operation of RiversMeet Leisure Centre	1,306,823	218,380	1,525,203	1,234,342
Other grants and expenditure	54,325	3,425	57,750	40,566
	<u>£1,361,148</u>	<u>£221,805</u>	<u>£1,582,953</u>	<u>£1,274,908</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:

	2023	2022
Management	83,099	69,985
Finance	19,466	16,323
Central office expenses	110,031	94,652
Governance (Note 8 - audit and accountancy fees)	9,810	7,669
	<u>£222,406</u>	<u>£188,629</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:

	2023	2022
Raising funds (Note 6).	601	1,919
Charitable activities (Note 7).	221,805	186,710
	<u>£222,406</u>	<u>£188,629</u>

8. GOVERNANCE COSTS

	2023	2022
Audit fees	4,250	4,000
Accountancy	5,560	3,669
	<u>£9,810</u>	<u>£7,669</u>

9. NET EXPENDITURE FOR THE YEAR

	2023	2022
This is stated after charging:		
Depreciation	215,053	186,819
Auditor's remuneration	4,250	4,000
Accountancy service provided by auditor	<u>5,560</u>	<u>3,669</u>

THE THREE RIVERS PARTNERSHIP, DORSET
(LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2023

10. STAFF COSTS

	<u>2023</u>	<u>2022</u>
Wages and salaries	833,614	660,297
National insurance	31,492	30,513
Pension	8,724	8,570
	<u>£873,830</u>	<u>£699,380</u>
 Average number of employees:	 <u>72</u>	 <u>63</u>

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

Key management personnel employee benefits (including Employers NI and Pension) were £123,788 (2022: £ 104,000). Pension commitments outstanding at the year end were £2,188 (2022: £1,773)

11. OPERATING LEASES

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

	<u>2023</u>	<u>2022</u>
Not later than one year	7,570	4,279
Later than one year and not later than five years	99,362	80,192
Later than five years	88,125	110,625
	<u>195,057</u>	<u>195,096</u>

Lease payments recognised as an expense in year were £6,883 (2022: £5,412).

THE THREE RIVERS PARTNERSHIP, DORSET
(LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2023

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 2022	4,962,134	1,098,767	-	6,060,901
Additions	-	256,312	-	256,312
Disposals	-	(11,784)	-	(11,784)
At 30 June 2023	4,962,134	1,343,295	-	6,305,429
DEPRECIATION				
At 1 July 2022	1,190,522	534,704	-	1,725,226
Charge for the year	99,243	115,810	-	215,053
Disposals	-	(10,052)	-	(10,052)
At 30 June 2023	1,289,765	640,462	-	1,930,227
NET BOOK VALUE				
At 30 June 2023	£3,672,369	£702,833	-	£4,375,202
At 30 June 2021	£3,771,612	£564,063	-	£4,335,675
The Company			<u>Equipment</u>	<u>Total</u>
COST				
At 1 July 2022			-	-
Additions			-	-
Disposals			-	-
At 30 June 2023			-	-
DEPRECIATION				
At 1 July 2022			-	-
Charge for the year			-	-
Disposals			-	-
At 30 June 2023			-	-
NET BOOK VALUE				
At 30 June 2023			£-	£-
At 1 July 2022			£-	£-

13. DEBTORS

	<u>The Group</u>		<u>The Company</u>	
	<u>2023</u>	<u>2022</u>	<u>2023</u>	<u>2022</u>
Trade debtors	11,478	24,778	-	-
Other debtors due within one year	485	5,299	485	1,979
Prepayments	13,024	166,543	1,254	324
	£24,987	£196,620	£1,739	£2,303

THE THREE RIVERS PARTNERSHIP, DORSET
(LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2023

14. CREDITORS: Amounts falling due within one year

	The Group		The Company	
	2023	2022	2023	2022
Loan account	78,160	121,155	-	-
Trade creditors	32,373	49,841	-	-
Other taxes and social security	17,558	12,558	-	-
Obligations under finance leases	-	7,912	-	-
Other creditors	7,452	3,786	5,590	1,204
Accruals and deferred income	59,554	51,318	2,034	2,363
	<u>£195,097</u>	<u>£246,570</u>	<u>£7,624</u>	<u>£3,567</u>

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

	The Group		The Company	
	2023	2022	2023	2022
Accruals and deferred income	142,294	144,408	-	-
Loan account	359,912	436,206	-	-
	<u>£502,206</u>	<u>£580,614</u>	<u>£-</u>	<u>£-</u>

The loan account is made up of two balances:

- North Dorset District Council interest free loan, repayable in equal instalments over 22 years. The final repayment was due in 2039 but the arrangement was reviewed in the wake of the COVID pandemic and repayments resumed in year. The remaining balance due after one year is £207,841.
- Two unsecured loans from an unrelated party, repayable over 5 and 10 years respectively. Combined balance due after one year of £127,600.
- Balance of a Coronavirus Business Interruption Loan Scheme loan due after one year of £100,765.

16. DEFERRED INCOME

	2022	The Group only		2023
		To SoFA	Movement	
Creditors due in less than one year	30,977	(9,803)	4,398	25,572
Creditors due in after one year	144,396	-	(2,102)	142,294
	<u>£175,373</u>	<u>(£9,803)</u>	<u>£2,296</u>	<u>£167,866</u>

17. PROVISIONS

	The Group	The Company
Brought forward 1 July 2022	-	-
Provision made in year for income reclaims	-	-
Provision used in year	-	-
Carried forward 30 June 2023	<u>£-</u>	<u>£-</u>

18a. ANALYSIS OF NET ASSETS BETWEEN FUNDS

Fund balances at 30 June 2023 were represented by the following assets and liabilities:

	Unrestricted Funds	Restricted Funds	Total
Tangible fixed assets	4,375,202	-	4,375,202
Current assets	59,949	66,037	125,986
Current liabilities	(195,097)	-	(195,097)
Long term liabilities	(502,206)	-	(502,206)
Provisions			
	<u>£3,737,848</u>	<u>£66,037</u>	<u>£3,803,885</u>

THE THREE RIVERS PARTNERSHIP, DORSET
(LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2023

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

Fund balances at 30 June 2022 were represented by the following assets and liabilities:

	Unrestricted Funds	Restricted Funds	Total
Tangible fixed assets	4,335,675	-	4,335,675
Current assets	377,504	61,329	438,833
Current liabilities	(246,570)	-	(246,570)
Provisions	(580,614)	-	(580,614)
Long term liabilities	-	-	-
	<u>£3,885,995</u>	<u>£61,329</u>	<u>£3,947,324</u>

19a. MOVEMENT IN FUNDS

	Balance 30.06.22	Income	Expenditure	Transfers	Balance 30.06.23
Unrestricted funds					
General fund	3,885,995	1,531,578	(1,679,225)	(500)	3,737,848
Restricted funds					
Community Hall Fund	25,000	-	-		25,000
Revenue Support and precepts	2,093	941	(2,593)	-	441
Other funds	34,236	61,017	(55,157)	500	40,596
	<u>£61,329</u>	<u>£61,958</u>	<u>(£57,750)</u>	<u>£500</u>	<u>£66,037</u>
	<u>£3,947,324</u>	<u>£1,593,536</u>	<u>(£1,736,975)</u>	<u>£-</u>	<u>£3,803,885</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 2023

19b. COMPARATIVE YEAR NOTE - MOVEMENT IN FUNDS

	Balance 30.06.21	Income	Expenditure	Transfers	Balance 30.06.22
Unrestricted funds					
General fund	3,753,486	1,484,303	(1,351,794)	-	3,885,995
Restricted funds					
Community Hall Fund	25,000	-	-	-	25,000
Revenue Support and precepts	4,198	17	(2,122)	-	2,093
Other funds	39,330	67,430	(72,524)	-	34,236
	<u>£68,528</u>	<u>£67,447</u>	<u>(£74,646)</u>	<u>£-</u>	<u>£61,329</u>
	<u>£3,822,014</u>	<u>£1,551,750</u>	<u>(£1,426,440)</u>	<u>£-</u>	<u>£3,947,324</u>

20. SUBSIDIARY COMPANIES

The Three Rivers Partnership, Dorset owned two wholly owned subsidiary companies. The Gillingham Community and Leisure Trust Limited was 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. A further subsidiary, Thrive Services CIC was incorporated on 5 July 2021, this company was dormant during the year and dissolved on 13 June 2023. 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 trustee or person related to the charity had any personal interest in any contract or transaction entered into by the charity during the period, nor received any remuneration.

However, a director of the charity is also a member of Shaftesbury Town Council, who engaged the charity to provide management consultancy and train lifeguards at a total cost of £7,265.

The charity also paid Wyndham Software £6,750 for work on prospective business development plans. The previous General Manager became a director of the company in the year.

The Trust also settled some costs on behalf of Thrive Services CIC, which is a fellow subsidiary of its parent, the Three Rivers Partnership. These totalled £830 but, as the planned strategic agenda has changed and the company is being closed, the costs have been written off.

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)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2023

23. CAPITAL COMMITMENTS

The charity has £nil of capital commitments at 30 June 2023 (2022: £15,208).

24. IMPACT OF COVID-19 AND ENERGY COST PRESSURES

While Riversmeet activity has rallied post the Covid-19 pandemic, with membership numbers and income at record levels, the recent expansion into a second site is still at an early stage, and the offering is being constantly refined to maximise use and therefore income. While currently Space Inflatos and Gymnastics activity has not yet reached budgeted levels, Trustees believe the recent opening of the new RiversMeet Performance gym will see sustainable surplus created from the site as a whole.

So while there is some uncertainty around future income, the Trustees main focus is on managing cost pressures.

There are three principal areas of concern:

- 1) the cost of announced increases in the National Minimum Wage and finding the most efficient staffing model across the two sites
Trustees are currently reviewing staff rotas and staff levels in general, across the two sites, in hand with a review of pricing.
- 2) the outcome of an insurance claim for the repair of two heat pumps and lost earnings caused by the interruption to business in December 2023 and January 2024.
Trustees are in discussion with their insurers but this is at an early stage.
- 3) increased energy costs
Trustees have implemented a range of actions to mitigate costs (the installation of heat pumps and solar panels, and a move to LED lighting), which have both reduced energy usage and the Kwh price of energy.

The trustees have prepared budgets and cashflow forecasts up to 30 June 2025. These are considered to reflect reasonable assumptions about leisure centre membership, activity and costs. While the cashflow forecasts remain tight throughout 2023/24 and 2024/25, Trustees are confident that financial risks are mitigated by management plans and have concluded that the charity is a going concern. Therefore the accounts have therefore been prepared on the going concern basis.

THE THREE RIVERS PARTNERSHIP, DORSET
(LIMITED BY GUARANTEE)

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING INCOME & EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 30 JUNE 2022

	<u>Notes</u>	<u>Unrestricted</u> <u>Fund</u> <u>2022</u>	<u>Restricted</u> <u>Fund</u> <u>2022</u>	<u>Total</u> <u>Funds</u> <u>2022</u>
INCOME AND ENDOWMENTS				
Donations and Grants	2	40,577	25,028	65,605
Other trading income	3	178,819	42,402	221,221
Charitable activities	4	1,022,691	-	1,022,691
Investment income	5	16	17	33
Total Income		<u>1,242,103</u>	<u>67,447</u>	<u>1,309,550</u>
EXPENDITURE ON:				
Raising funds	6	91,532	-	91,532
Charitable activities	7	<u>1,200,262</u>	<u>74,646</u>	<u>1,274,908</u>
Total Expenditure		<u>1,291,794</u>	<u>74,646</u>	<u>1,366,440</u>
Net income/(expenditure)		(49,691)	(7,199)	(56,890)
Exceptional waiver of unsecured loan		242,200		242,200
Exceptional debtor write off		(60,000)		(60,000)
Transfers between funds	23	-	-	-
NET MOVEMENT IN FUNDS		<u>132,509</u>	<u>(7,199)</u>	<u>125,310</u>
RECONCILIATION OF FUNDS				
Fund Balances brought forward	19	3,753,486	68,528	3,822,014
Fund Balances carried forward	19	<u>£3,885,995</u>	<u>£61,329</u>	<u>£3,947,324</u>

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

THE THREE RIVERS PARTNERSHIP, DORSET

England & Wales - Charity number 1106977

Accounts

THE THREE RIVERS PARTNERSHIP, DORSET
(LIMITED BY GUARANTEE)

UNAUDITED CHARITY ONLY

FINANCIAL STATEMENTS

YEAR ENDED 30 JUNE 2022

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 M Hebditch	
Mr R Messer	
Mr P D Silvester	(appointed 08/09/22)
Mr B Von Clemens	
Mr M Walden	(appointed 08/09/22)
Mr A J Wynter	(resigned 28/02/2023)
Mr P Barber	(resigned 27/05/22)
Mrs S Barber	(resigned 13/10/22)
Mr T Drake	(resigned 30/06/22)
Mr P Wilson	(resigned 01/06/22)

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 2022

	<u>Notes</u>	<u>Unrestricted</u> <u>Fund</u>	<u>Restricted</u> <u>Fund</u> 2022	<u>Total</u> <u>Funds</u>	<u>Total</u> <u>Funds</u> 2021
INCOME AND ENDOWMENTS					
Donations and Grants		-	25,028	25,028	28,973
Other trading activities		-	8,322	8,322	2,862
Investment income		-	17	17	121
Total Income	2	-	33,367	33,367	31,956
EXPENDITURE ON:					
Charitable activities	3	-	40,566	40,566	51,422
Total Expenditure		-	40,566	40,566	51,422
Net income / (expenditure)		-	(7,199)	(7,199)	(19,466)
NET MOVEMENT IN FUNDS		-	(7,199)	(7,199)	(19,466)
Fund Balances brought forward		1,608	43,634	45,242	64,708
Fund Balances carried forward		£1,608	£36,435	£38,043	£45,242

THE THREE RIVERS PARTNERSHIP, DORSET
(LIMITED BY GUARANTEE)

COMPANY NUMBER: 04801788

BALANCE SHEET

AS AT 30 JUNE 2022

	<u>Notes</u>	2022 £	2021 £
FIXED ASSETS	6	-	-
CURRENT ASSETS			
Debtors	7	2,303	1,393
Cash at bank and in hand		39,307	45,748
		41,610	47,141
CREDITORS : amounts falling due within one year			
Creditors	8	3,567	1,899
NET CURRENT ASSETS		38,043	45,242
NET ASSETS		£38,043	£45,242
Representing :			
UNRESTRICTED INCOME FUNDS			
General fund	10	1,608	1,608
RESTRICTED INCOME FUNDS			
Restricted funds	11	36,435	43,634
		£38,043	£45,242

Signed on behalf of the Trustees on

Mr P D Silvester

THE THREE RIVERS PARTNERSHIP, DORSET
(LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS
AS AT 30 JUNE 2022

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 2022

2. VOLUNTARY INCOME

Restricted	<u>2022</u>	<u>2021</u>
Donations	2,050	5,473
Grants - Public sector	13,399	23,500
Community grants	9,579	-
Activities for generating funds	8,322	2,862
	<u>£33,350</u>	<u>£31,835</u>

INVESTMENT INCOME

Restricted	<u>2022</u>	<u>2021</u>
Bank interest	<u>£17</u>	<u>£121</u>

3. CHARITABLE ACTIVITIES

	<u>2022</u>	<u>2021</u>
Costs of Charitable Activities		
Activity costs	35,619	17,661
Funds transferred to other charitable bodies	-	30,391
Community Fund grants	2,054	1,000
	<u>37,673</u>	<u>49,052</u>
Support costs		
Advertising and website costs	-	85
Sundry costs	293	181
Bank charges	195	195
Insurance	1,037	589
Governance costs	1,368	1,320
	<u>2,893</u>	<u>2,370</u>
	<u>£40,566</u>	<u>£51,422</u>

Included in Activity costs above, are the costs of employing youth workers for the running of the Gillingham Youth Club. On average, 5 were employed and the total cost was £19,858, which was partly funded by grants from Gillingham Town Council.

4. GOVERNANCE COSTS

	<u>2022</u>	<u>2021</u>
Accountancy	1,368	1,320
	<u>£1,368</u>	<u>£1,320</u>

5. RELATED PARTY TRANSACTIONS

In 2022, the Charity loaned £1,000 to its subsidiary, Thrive Services CIC, repayable in twelve months at a commercial rate of interest.

In addition the charity paid, at normal commercial terms, for the hire of facilities at its subsidiary, Gillingham and Community Leisure Trust. The total cost was £1,509.

In 2021 the charity 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 (2021: £Nil).

THE THREE RIVERS PARTNERSHIP, DORSET
(LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS
AS AT 30 JUNE 2022

6. TANGIBLE FIXED ASSETS

	<u>Equipment</u>	<u>Total</u>
COST		
At 1 July 2021	-	-
Additions	-	-
Disposals	-	-
At 30 June 2022	-	-
DEPRECIATION		
At 1 July 2021	-	-
Charge	-	-
Disposals	-	-
At 30 June 2022	-	-
NET BOOK VALUE		
At 30 June 2021	<u>£ -</u>	<u>£ -</u>
At 30 June 2022	<u>£ -</u>	<u>£ -</u>

7. DEBTORS

	<u>2022</u>	<u>2021</u>
Other debtors	1,979	950
Prepayments	324	443
	<u>£2,303</u>	<u>£1,393</u>

8. CREDITORS: Amounts falling due within one year

	<u>2022</u>	<u>2021</u>
Other creditors	1,204	539
Accruals and deferred income	2,363	1,360
	<u>£3,567</u>	<u>£1,899</u>

9. ANALYSIS OF NET ASSETS BETWEEN FUNDS

Fund balances at 30 June 2022 were represented by the following assets and liabilities:

	<u>Unrestricted Funds</u>	<u>Restricted Funds</u>	<u>Total</u>
Current assets	1,608	40,002	41,610
Current liabilities	-	(3,567)	(3,567)
	<u>£1,608</u>	<u>£36,435</u>	<u>£38,043</u>

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>

THE THREE RIVERS PARTNERSHIP, DORSET
(LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS
AS AT 30 JUNE 2022

10. UNRESTRICTED FUNDS

	£
Fund Balances brought forward at 01/07/2021	1,608
Income	-
Fund Balances carried forward at 30/06/22	<u>£1,608</u>
Fund Balances brought forward at 01/07/2020	1,608
Income	-
Fund Balances carried forward at 30/06/2021	<u>£1,608</u>

11. RESTRICTED FUNDS - SUMMARY

	Brought forward at 01/07/21	Income per note 12	Expenditure per note 12	Carried forward at 30/06/22
General Support	4,304	17	(2,122)	2,199
Community Lottery	1,043	-	(20)	1,023
Community Grants	5,017	1,937	(1,754)	5,200
Housing	829	-	-	829
Music	2,699	-	-	2,699
Walkers	1,812	1,204	(1,034)	1,982
Christmas Meal	3,931	140	(714)	3,357
Home Lunch Service	1,255	-	(300)	955
Gillingham Station Friends	960	-	(313)	647
Platinum Jubilee Fund	-	1,000	(536)	464
The Great Get Together	473	-	-	473
Gillingham Litter Pickers	745	-	(205)	540
Dementia	4,928	3,450	(2,636)	5,742
Coffee Companions	390	200	(19)	571
Greener Gillingham	500	-	(335)	165
Bones Youth Club	14,748	25,419	(30,578)	9,589
Total	<u>43,634</u>	<u>33,367</u>	<u>(40,566)</u>	<u>36,435</u>

THE THREE RIVERS PARTNERSHIP, DORSET
(LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS
AS AT 30 JUNE 2022

12. RESTRICTED FUNDS - DETAILED**INCOME**

	Donations	Community	Fund	Grants	Lottery	Invest	Fund	Total
		grants	raising	public	income	ment	transfer	income
General Support	-	-	-	-	-	17	-	17
Community Grants	-	-	-	-	1,937	-	-	1,937
Walkers	-	-	1,204	-	-	-	-	1,204
Christmas Meal	140	-	-	-	-	-	-	140
Platinum Jubilee Fund	1,000	-	-	-	-	-	-	1,000
Dementia	710	2,400	340	-	-	-	-	3,450
Coffee Companions	200	-	-	-	-	-	-	200
Gillingham Youth Club	-	7,179	4,841	13,399	-	-	-	25,419
Total	2,050	9,579	6,385	13,399	1,937	17	-	33,367

Note

EXPENDITURE

	Activity	Insurance	Grants	Adverts & website	Accts	Sundry	Fund	Total
	costs					costs	transfer	
General Support	-	376	-	-	1,368	378	-	2,122
Community Lottery	-	-	-	-	-	20	-	20
Community Grants	-	-	1,754	-	-	-	-	1,754
Walkers	846	98	-	-	-	90	-	1,034
Christmas Meal	714	-	-	-	-	-	-	714
Home Lunch Service	-	-	300	-	-	-	-	300
Gillingham Station Friends	313	-	-	-	-	-	-	313
Platinum Jubilee Fund	536	-	-	-	-	-	-	536
Gillingham Litter Pickers	205	-	-	-	-	-	-	205
Dementia	2,636	-	-	-	-	-	-	2,636
Coffee Companions	19	-	-	-	-	-	-	19
Greener Gillingham	-	335	-	-	-	-	-	335
Gillingham Youth Club	30,350	228	-	-	-	-	-	30,578
Total	35,619	1,037	2,054	-	1,368	488	-	40,566

THE THREE RIVERS PARTNERSHIP, DORSET
(LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS
AS AT 30 JUNE 2022

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.

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.

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.

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.

THE THREE RIVERS PARTNERSHIP, DORSET
(LIMITED BY GUARANTEE)

FINANCIAL STATEMENTS

YEAR ENDED 30 JUNE 2022

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 M Hebditch
Mr R Messer
Mr B Von Clemens
Mr P D Silvester (appointed 08/09/22)
Mr M Walden (appointed 08/09/22)
Mr A J Wynter (resigned 28 February 2023)
Mr P Barber (resigned 27/05/22)
Mrs S Barber (resigned 13/10/22)
Mr T Drake (resigned 30/06/22)
Mr P Wilson (resigned 01/06/22)

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

Wilsons, 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 2022

The Trustee Directors (hereinafter referred to as Trustees) present the Annual Report and Accounts for the year ended 30 June 2022, 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 Gillingham Community and Leisure Trust operates a café 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 Gillingham Youth Club. 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 2022 (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 2021-22 to the Youth Club. Supermarkets and other businesses in the local area also funded several of the other community groups and activities.

The GCLT accounts provide a full summary of the activities of the charitable company. Some of the highlights were being fully reopen for the full financial year and developing a partnership with Dextra to operate a second site in Gillingham. The Space inflators site opened in July 2023 and a new state-of-the-art Strength and Conditioning gym is planned to be opened in Summer 2023.

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.

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 (before exceptional items) of £56,890 (2021: £183,110) for the year. In the year end 30 June 2022 the leisure centre generated £1,022,691 of income from users of the RiversMeet Leisure Centre (2021: £456,401). The parent charity continued to spend restricted grants from previous years, and a deficit of £7,199 (2021: £19,466) was recorded by parent charity. The group had net assets as at 30 June 2022 of £3,947,324 (2021: £3,822,014).

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 2022 (CONTINUED)

FUTURE PLANS

The parent charity will continue to support a range of community projects over future years. As noted last year, 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. The Trustees have put in place measures to expand the operations of GCLT at the Space Inflators site opened in July 2022 and the Strength and Conditioning gym opening in Summer 2023.

The Russian invasion of Ukraine led to a global spike in energy prices, inflation was already rising post Covid and the withdrawal of Russian supplies of oil and gas highlighted the need to invest in renewable and sustainable energy sources. The Trustees aim to install a solar array at the Riversmeet site and continue to manage our energy consumption. The Trustees are mindful of the impact of rising inflation in 2022 and 2023, this does impact on our costs and the discretionary spending of our existing and potential customers.

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:

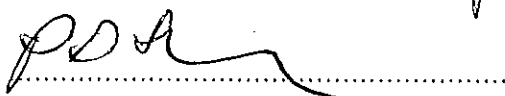
- 1) Select suitable accounting policies and then apply them consistently;
- 2) Make judgements and estimates that are reasonable and prudent;
- 3) State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained 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 18 April 2023



P Silvester CBE

H. M. Hebditch

Chair 3RP

Mr HM Hebditch

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 2022 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 2022 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

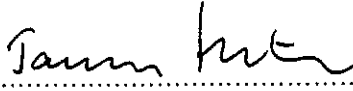
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee 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: 10 May 2023

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 2022

	<u>Notes</u>	<u>Unrestricted</u> <u>Fund</u> <u>2022</u>	<u>Restricted</u> <u>Fund</u> <u>2022</u>	<u>Total</u> <u>Funds</u> <u>2022</u>	<u>Total</u> <u>2021</u>
INCOME AND ENDOWMENTS					
Donations and Grants	2	40,577	25,028	65,605	341,344
Other trading income	3	178,819	42,402	221,221	48,311
Charitable activities	4	1,022,691	-	1,022,691	456,401
Investment income	5	16	17	33	35
Total Income		<u>1,242,103</u>	<u>67,447</u>	<u>1,309,550</u>	<u>846,091</u>
EXPENDITURE ON:					
Raising funds	6	91,532	-	91,532	29,112
Charitable activities	7	1,200,262	74,646	1,274,908	1,000,089
Total Expenditure		<u>1,291,794</u>	<u>74,646</u>	<u>1,366,440</u>	<u>1,029,201</u>
Net Expenditure		(49,691)	(7,199)	(56,890)	(183,110)
Exceptional waiver of unsecured loan		242,200	-	242,200	-
Exceptional debtor write off		(60,000)	-	(60,000)	-
Transfers between funds		-	-	-	-
NET MOVEMENT IN FUNDS		<u>132,509</u>	<u>(7,199)</u>	<u>125,310</u>	<u>(183,110)</u>
RECONCILIATION OF FUNDS					
Fund Balances brought forward	19	3,753,486	68,528	3,822,014	4,005,124
Fund Balances carried forward	19	<u><u>£3,885,995</u></u>	<u><u>£61,329</u></u>	<u><u>£3,947,324</u></u>	<u><u>£3,822,014</u></u>

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

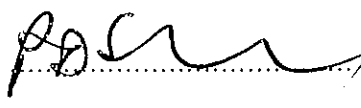
CONSOLIDATED BALANCE SHEET

AS AT 30 JUNE 2022

		The Group		The Company	
	<u>Notes</u>	2022	2021	2022	2021
		£	£	£	£
FIXED ASSETS	12	4,335,675	4,473,117	-	-
CURRENT ASSETS					
Stock		5,787	3,847	-	-
Debtors	13	196,620	132,785	2,303	1,393
Cash at bank and in hand		236,426	263,901	39,307	45,748
		<u>438,833</u>	<u>400,533</u>	<u>41,610</u>	<u>47,141</u>
CREDITORS : amounts falling due within one year					
Creditors	14	246,570	183,601	3,567	1,899
NET CURRENT ASSETS		192,263	216,932	38,043	45,242
PROVISIONS	17	-	55,378	-	-
CREDITORS : amounts falling due after more than one year	15	580,614	812,657	-	-
NET ASSETS		<u>£3,947,324</u>	<u>£3,822,014</u>	<u>£38,043</u>	<u>£45,242</u>
Representing :					
UNRESTRICTED INCOME FUNDS					
General fund	19	3,885,995	3,753,486	1,608	1,608
RESTRICTED INCOME FUNDS					
Restricted funds	19	61,329	68,528	36,435	43,634
		<u>£3,947,324</u>	<u>£3,822,014</u>	<u>£38,043</u>	<u>£45,242</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 18 April 2023
and signed on their behalf

 Director
P Silvester CBE

H. M. Hebden
Chair Three
Rivers Partnership

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

Mr H M Hebden

THE THREE RIVERS PARTNERSHIP, DORSET
(LIMITED BY GUARANTEE)

COMPANY NUMBER: 04801788

CONSOLIDATED STATEMENT OF CASH FLOWS

AS AT 30 JUNE 2022

	2022 £	2022 £	2021 £	2021 £
CASH FLOWS FROM OPERATING ACTIVITIES				
Net cash provided by (used in) operating activities	a	(95,428)		(8,901)
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest received	33		35	
Interest paid	(6,242)		-	
Proceeds from the sale of property, plant and equipment	-		-	
Purchase of property, plant and equipment	(50,471)		(72,702)	
Net cash provided by (used in) investing activities		(56,680)		(72,667)
CASH FLOWS FROM FINANCING ACTIVITIES				
Cash inflows from new borrowing	150,000		165,000	
Repayment of borrowing	(25,367)		(73,000)	
Net cash provided by (used in) investing activities		124,633		92,000
CHANGE IN CASH AND CASH EQUIVALENTS IN THE REPORTING PERIOD		(£27,475)		£10,432
Cash and cash equivalents at the beginning of the reporting period		263,901		253,469
Cash and cash equivalents at the end of the reporting period		<u>£236,426</u>		<u>£263,901</u>

NOTES TO THE CASH FLOW STATEMENT

a. Reconciliation of net income/(expenditure) with net cash flow from operating activities	2022	2021
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	125,310	(183,110)
Adjustments for:		
Depreciation and impairment charges	186,819	184,530
Dividends and interest from investments	(33)	(35)
Interest payable	6,242	-
Loan written off	(242,200)	-
Bad debts	60,000	-
(Profit)/loss on disposal of fixed assets	1,093	77
(Increase)/decrease in stock	(1,940)	(98)
(Increase)/decrease in debtors	(123,835)	(56,702)
Increase/(decrease) in creditors	(51,506)	26,693
Increase/(decrease) in provisions	(55,378)	19,744
Net cash flow provided by (used in) operating activities	<u>(£95,428)</u>	<u>(£8,901)</u>
b. Components of cash and cash equivalents:		
	<u>2022</u>	<u>2021</u>
Cash at bank and in hand	<u>£236,426</u>	<u>£263,901</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 2022

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. Group accounts

The accounts consolidate the results of the charity and its wholly owned subsidiary, The Gillingham Community and Leisure Trust Limited, on a line by line basis. Thrive Community Leisure Services Limited is currently dormant and has no assets. A separate Statement of Financial Activities (or Income and Expenditure Account) for the charity is not presented because the charity has taken advantage of the exemptions afforded by section 408 of the Companies Act 2006 not to include one.

c. 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

d. 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.

e. 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.

f. Charitable activities

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

g. 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.

h. 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 2022

1. ACCOUNTING POLICIES (Continued)

i. 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 GRANTS

	The Group		The Company	
	2022	2021	2022	2021
Donations	2,050	15,473	2,050	5,473
Community grants	9,579	-	9,579	-
Grants - Public sector	53,976	325,871	13,399	23,500
	<u>£65,605</u>	<u>£341,344</u>	<u>£25,028</u>	<u>£28,973</u>

3. OTHER TRADING INCOME

	The Group		The Company	
	2022	2021	2022	2021
Café, shop, lottery and other activities	213,985	43,278	8,322	2,862
Rental income	7,236	5,033	-	-
	<u>£221,221</u>	<u>£48,311</u>	<u>£8,322</u>	<u>£2,862</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	The Group		The Company	
	2022	2021	2022	2021
Leisure centre memberships and admission fees	<u>£1,022,691</u>	<u>£456,401</u>	<u>-</u>	<u>-</u>

5. INVESTMENT INCOME

	The Group		The Company	
	2022	2021	2022	2021
Bank deposit interest	<u>£33</u>	<u>£35</u>	<u>£17</u>	<u>£121</u>

THE THREE RIVERS PARTNERSHIP, DORSET
(LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2022

6. RAISING FUNDS

	The Group 2022	2021	The Company 2022	2021
Café, shop, lottery and other expenditure	£91,532	£29,112	-	-

7. CHARITABLE ACTIVITIES

a. Costs of Charitable Activities

	Direct Costs	Support Costs	Total 2022	Total 2021
Operation of RiversMeet Leisure Centre	1,050,525	183,817	1,234,342	973,667
Other grants and expenditure	37,673	2,893	40,566	26,422
	<u>£1,088,198</u>	<u>£186,710</u>	<u>£1,274,908</u>	<u>£1,000,089</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:

	2022	2021
Management	69,985	63,655
Finance	16,323	7,945
Central office expenses	94,652	35,852
Governance (Note 8 - audit and accountancy fees)	7,669	9,625
	<u>£188,629</u>	<u>£117,077</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:

	2022	2021
Raising funds (Note 6).	1,919	1,299
Charitable activities (Note 7).	186,710	186,710
	<u>£188,629</u>	<u>£188,009</u>

8. GOVERNANCE COSTS

	2022	2021
Audit fees	4,000	4,000
Accountancy	3,669	5,625
	<u>£7,669</u>	<u>£9,625</u>

9. NET EXPENDITURE FOR THE YEAR

	2022	2021
This is stated after charging:		
Depreciation	186,819	184,530
Auditor's remuneration	4,000	4,000
Accountancy service provided by auditor	<u>3,669</u>	<u>5,625</u>

THE THREE RIVERS PARTNERSHIP, DORSET
(LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2022

10. STAFF COSTS

	<u>2022</u>	<u>2021</u>
Wages and salaries	660,297	543,775
National insurance	30,513	23,031
Pension	8,570	7,100
	<u>£699,380</u>	<u>£573,906</u>
 Average number of employees:	 <u>63</u>	 <u>58</u>

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

Key management personnel employee benefits (including Employers NI and Pension) were £104,000. (2021: £ 97,930). Pension commitments outstanding at the year end were £1,773 (2021: £698)

11. OPERATING LEASES

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

	<u>2022</u>	<u>2021</u>
Not later than one year	4,279	2,400
Later than one year and not later than five years	80,192	9,000
Later than five years	110,625	-
	<u>195,096</u>	<u>11,400</u>

Lease payments recognised as an expense in year were £5,412 (2021: £2,026).

THE THREE RIVERS PARTNERSHIP, DORSET
(LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2022

12. TANGIBLE FIXED ASSETS

The Group	Freehold Property	Leisure centre Equipment	Office Equipment	Total
COST				
At 1 July 2021	4,962,134	1,054,177	-	6,016,311
Additions	-	50,471	-	50,471
Disposals	-	(5,881)	-	(5,881)
At 30 June 2022	4,962,134	1,098,767	-	6,060,901
DEPRECIATION				
At 1 July 2021	1,106,051	437,143	-	1,543,194
Charge for the year	106,590	80,229	-	186,819
Disposals	-	(4,787)	-	(4,787)
At 30 June 2022	1,212,641	512,585	-	1,725,226
NET BOOK VALUE				
At 30 June 2022	<u>£3,749,493</u>	<u>£586,182</u>	<u>-</u>	<u>£4,335,675</u>
At 30 June 2021	<u>£3,856,083</u>	<u>£617,034</u>	<u>-</u>	<u>£4,473,117</u>
The Company				
		Equipment	Total	
COST				
At 1 July 2021		-	-	
Additions		-	-	
Disposals		-	-	
At 30 June 2022		-	-	
DEPRECIATION				
At 1 July 2021		-	-	
Charge for the year		-	-	
Disposals		-	-	
At 30 June 2022		-	-	
NET BOOK VALUE				
At 30 June 2022		<u>£-</u>	<u>£-</u>	
At 1 July 2021		<u>£-</u>	<u>£-</u>	

13. DEBTORS

	The Group		The Company	
	2022	2021	2022	2021
Trade debtors	24,778	64,236	-	-
Owed by subsidiary company	-	-	-	-
Other debtors due within one year	5,299	12,156	1,979	950
Other debtors due after one year	-	50,000	-	-
Prepayments	166,543	6,393	324	443
	<u>£196,620</u>	<u>£132,785</u>	<u>£2,303</u>	<u>£1,393</u>

THE THREE RIVERS PARTNERSHIP, DORSET
(LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2022

14. CREDITORS: Amounts falling due within one year

	The Group		The Company	
	2022	2021	2022	2021
Loan account	121,155	25,367	-	-
Trade creditors	49,841	21,549	-	-
Other taxes and social security	12,558	8,091	-	-
Obligations under finance leases	7,912	45,793	-	-
Other creditors	3,786	8,457	1,204	539
Accruals and deferred income	51,318	74,344	2,363	1,360
	<u>£246,570</u>	<u>£183,601</u>	<u>£3,567</u>	<u>£1,899</u>

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

	The Group		The Company	
	2022	2021	2022	2021
Obligations under finance leases	-	7,912	-	-
Accruals and deferred income	144,408	155,185	-	-
Loan account	436,206	649,560	-	-
	<u>£580,614</u>	<u>£812,657</u>	<u>£-</u>	<u>£-</u>

The loan account is made up of two balances:

- North Dorset District Council interest free loan, repayable in equal instalments over 22 years. The final repayment was due in 2039 but the arrangement was reviewed in the wake of the COVID pandemic and repayments resumed in year. The remaining balance due after one year is £207,841.
- Two unsecured loans from an unrelated party, repayable over 5 and 10 years respectively. Combined balance due after one year of £127,600.
- Balance of a Coronavirus Business Interruption Loan Scheme loan due after one year of £100,765.

16. DEFERRED INCOME

	2021	The Group only		2022
		To SoFA	Movement	
Creditors due in less than one year	44,794	(22,764)	8,947	30,977
Creditors due in after one year	153,343		(8,947)	144,396
	<u>£198,137</u>	<u>(£22,764)</u>	<u>£-</u>	<u>£175,373</u>

17. PROVISIONS

	The Group	The Company
Brought forward 1 July 2021	55,378	-
Provision made in year for income reclaims	-	-
Provision used in year	(55,378)	-
Carried forward 30 June 2022	<u>£-</u>	<u>£-</u>

18a. ANALYSIS OF NET ASSETS BETWEEN FUNDS

Fund balances at 30 June 2022 were represented by the following assets and liabilities:

	Unrestricted Funds	Restricted Funds	Total
Tangible fixed assets	4,335,675	-	4,335,675
Current assets	377,504	61,329	438,833
Current liabilities	(246,570)	-	(246,570)
Long term liabilities	(580,614)	-	(580,614)
Provisions	-	-	-
	<u>£3,885,995</u>	<u>£61,329</u>	<u>£3,947,324</u>

THE THREE RIVERS PARTNERSHIP, DORSET
(LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2022

18b. COMPARATIVE YEAR - 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)
Provisions	(812,657)	-	(812,657)
Long term liabilities	(55,378)	-	(55,378)
	<u>£3,753,486</u>	<u>£68,528</u>	<u>£3,822,014</u>

19a. MOVEMENT IN FUNDS

	Balance 30.06.21	Income	Expenditure	Transfers	Balance 30.06.22
Unrestricted funds					
General fund	3,753,486	1,484,303	(1,351,794)	-	3,885,995
Restricted funds					
RiversMeet refurbishment	25,000	-	-	-	25,000
Revenue Support and precepts	4,198	17	(2,122)	-	2,093
Other funds	39,330	67,430	(72,524)	-	34,236
	<u>£68,528</u>	<u>£67,447</u>	<u>(£74,646)</u>	<u>£-</u>	<u>£61,329</u>
	<u>£3,822,014</u>	<u>£1,551,750</u>	<u>(£1,426,440)</u>	<u>£-</u>	<u>£3,947,324</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 2022

19b. COMPARATIVE YEAR NOTE - MOVEMENT IN FUNDS

	Balance 30.06.20	Income	Expenditure	Transfers	Balance 30.06.21
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>

20. SUBSIDIARY COMPANIES

The Three Rivers Partnership, Dorset owned 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. A further subsidiary, Thrive Services CIC was incorporated on 5 July 2021, this company was dormant during the year. 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 trustee or person related to the charity had any personal interest in any contract or transaction entered into by the charity during the period, nor received any remuneration.

However, a member of Gillingham Town Council was also a director of the charity and a historic debt to the Council of £60,000 was waived in year (see note 27). The interest was declared and the individual excused himself from all related decisions. Additionally the Trust received a grant of £2,569 from the Council to cover the costs of remedial works to car park drainage.

The Trust also settled some invoices on behalf of Thrive Services CIC, which is a fellow subsidiary of its parent, the Three Rivers Partnership. These totalled £11,383 but, as the planned strategic agenda has changed and the company is being closed, the related costs have been written off in 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)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2022

23. CAPITAL COMMITMENTS

The charity has £15,208 of capital commitments at 30 June 2022, relating to the construction of the Space Inflators facility (2021: £nil).

24. IMPACT OF COVID-19 AND ENERGY COST PRESSURES

Activity has rallied post the Covid-19 pandemic and most, but not all income streams, have recovered to historic levels. Nonetheless the leisure centre is operating at close to capacity and has limited opportunities to grow income further on the main site, although opportunities remain at the satellite Space Inflators venue.

Against this background, the impacts of global fuel prices and government policy are creating significant cost pressures, despite the introduction of heat exchangers in recent years that have reduced energy requirements. The leisure centre has put in place a range of energy saving measures and now plans to install solar panels to further mitigate this effect in 2022/23.

The trustees have prepared budgets and cashflow forecasts up to 30 June 2024. These are considered to reflect reasonable assumptions about leisure centre membership, activity and costs. While the cashflow forecasts remain tight throughout 2022/23 and 2023/24, Trustees are confident that financial risks are mitigated by management plans and have concluded that the charity is a going concern. Therefore the accounts have therefore been prepared on the going concern basis.

25. POST BALANCE SHEET EVENTS

Discussions were underway at the year end as to the waiver of an unsecured loan of £242,200. The decision had been notified by the unrelated third party lender but the final confirmation was only received in October 2022. This has been treated as an adjusting post balance sheet event and is disclosed as an exceptional item in the Statement of Financial Activities

26. EXCEPTIONAL ITEMS

During the year, in discussions with Gillingham Town Council, it was agreed that a £60,000 debtor for deferred consideration relating to the transfer of a parcel of land in February 2018 would be waived as the original terms of the agreement could not be met by either party.

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>
INCOME AND ENDOWMENTS				
Donations and Grants	2	312,371	28,973	341,344
Charitable activities	4	456,401	-	456,401
Investment income	5	20	15	35
Total Income		<u>814,241</u>	<u>31,850</u>	<u>846,091</u>
EXPENDITURE ON:				
Raising funds	6	29,112	-	29,112
Charitable activities	7	789,060	211,029	1,000,089
Total Expenditure		<u>818,172</u>	<u>211,029</u>	<u>1,029,201</u>
Net income/(expenditure)		(3,931)	(179,179)	(183,110)
Transfers between funds	23	3,457,718	(3,457,718)	-
NET MOVEMENT IN FUNDS		<u>3,453,787</u>	<u>(3,636,897)</u>	<u>(183,110)</u>
RECONCILIATION OF FUNDS				
Fund Balances brought forward	19	299,699	3,705,425	4,005,124
Fund Balances carried forward	19	<u>£3,753,486</u>	<u>£68,528</u>	<u>£3,822,014</u>

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

England & Wales - Charity number 1106977

Accounts

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

Wilsons, 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

		The Group		The Company	
	<u>Notes</u>	2021	2020	2021	2020
		£	£	£	£
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:

	2021	2020
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	<u>£456,401</u>	<u>£827,483</u>	<u>-</u>	<u>-</u>

5. INVESTMENT INCOME

	The Group		The Company	
	2021	2020	2021	2020
Bank deposit interest	<u>£35</u>	<u>£254</u>	<u>£121</u>	<u>£734</u>

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

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

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 Property</u>	<u>Leisure centre Equipment</u>	<u>Office 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	4,962,134	1,054,177	-	6,016,311
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	1,106,051	437,143	-	1,543,194
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	-	-
DEPRECIATION		
At 1 July 2020	2,185	2,185
Charge for the year	-	-
Disposals	(2,185)	(2,185)
At 30 June 2021	-	-
NET BOOK VALUE		
At 30 June 2021	<u>£-</u>	<u>£-</u>
At 1 July 2020	<u>£-</u>	<u>£-</u>

13. DEBTORS

	The Group		The Company	
	<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

	<u>2020</u>	The Group only		<u>2021</u>
		<u>To SoFA</u>	<u>Movement</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:

	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)
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

	Balance 30.06.20	Income	Expenditure	Transfers	Balance 30.06.21
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		<u>1,092,249</u>	<u>30,388</u>	<u>1,122,637</u>
EXPENDITURE ON:				
Raising funds	6	80,383	-	80,383
Charitable activities	7	932,352	240,672	1,173,024
Total Expenditure		<u>1,012,735</u>	<u>240,672</u>	<u>1,253,407</u>
Net income/(expenditure)		<u>79,514</u>	<u>(210,284)</u>	<u>(130,770)</u>
NET MOVEMENT IN FUNDS		<u>79,514</u>	<u>(210,284)</u>	<u>(130,770)</u>
RECONCILIATION OF FUNDS				
Fund Balances brought forward	19	220,185	3,915,709	4,135,894
Fund Balances carried forward	19	<u>£299,699</u>	<u>£3,705,425</u>	<u>£4,005,124</u>

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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2	Statement of Financial Activities
3	Balance Sheet
4 - 10	Notes to the Financial Statements

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
		47,141	66,061
CREDITORS : amounts falling due within one year			
Creditors	8	1,899	1,353
		45,242	64,708
NET CURRENT ASSETS			
		£45,242	£64,708
NET ASSETS		£45,242	£64,708
Representing :			
UNRESTRICTED INCOME FUNDS			
General fund	10	1,608	1,608
RESTRICTED INCOME FUNDS			
Restricted funds	11	43,634	63,100
		£45,242	£64,708
		£45,242	£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
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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
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AS AT 30 JUNE 2021

10. UNRESTRICTED FUNDS

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

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
BonesYouth Club	2,121	24,750	(12,123)	14,748
Less internal fund transfers	-	(6,470)	6,470	-
Total	<u>63,100</u>	<u>31,956</u>	<u>(51,422)</u>	<u>43,634</u>

THE THREE RIVERS PARTNERSHIP, DORSET
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12. RESTRICTED FUNDS - DETAILED

	INCOME							
	Donations	Community	Fund	Grants	Lottery	Invest	Fund	Total
		grants	raising	public	income	ment	transfer	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	Insurance	Grants	Adverts & website	Accts	Sundry	Fund	Total
	costs					costs	transfer	
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.

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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)
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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.

Folly's End
Wyke Street
Gillingham
Dorset
SP8 4NA

Home / Office: 01747 825856
Mobile: 07967 808515
Email: tcldrake@gmail.com

Fletcher and Partners
Crown Chambers
Bridge Street
Salisbury SP1 2LZ

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***