

RIVERS HERITAGE SITE AND ORCHARD

YEAR ENDED 31 DECEMBER 2019

INDEPENDENT EXAMINER'S REPORT TO THE COMMITTEE

I report on the accounts of the Rivers Heritage Site and Orchard for the year ended 31 December 2019, which are set out on pages 2 to 4.

Respective responsibilities of the Committee and the Examiner

The Committee is responsible for the preparation of the accounts. It is my responsibility to:

- examine the accounts, and
- state whether particular matters have come to my attention.

Basis of my report

An examination includes a review of the accounting records kept by the Rivers Heritage Site and Orchard and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as the Committee concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and my report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Jeremy Dickson FCA
18 February 2020
Sawbridgeworth



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RIVERS HERITAGE SITE AND ORCHARD

INCOME AND EXPENDITURE ACCOUNT

Year ended 31 December 2019

	Notes	2019 £p	2018 £p
INCOME	2		
Sales of Apple Juice through Full of Beans		510.00	
Sales of apple juice, less associated costs, at:			
Wassail	3	(93.00)	
May Fayre	4	246.80	
St James Church High Wych Scarecrow Festival	5	405.90	
Allotment Show	6	69.00	
Apple Day	7	156.08	
Lights on Event	8	215.00	
Bell Street	9	212.00	
Grants			
Hertfordshire County Council Locality Budget		300.00	
Stansted Airport for equipment purchases		420.00	
Sales of books		112.50	
Insurance claim for loss of equipment in fire		961.98	
Income from lecture to another Society		60.00	
Building Society interest		7.75	
		<u>3,584.01</u>	
EXPENDITURE other than that included above, deducted from income, and shown in the notes)			
Apple juice processing and bottling		1,875.36	
Equipment			
Replacement of equipment lost in fire and other additions		1,613.43	
Orchard seat		237.60	
Public liability insurance		99.31	
		<u>3,825.70</u>	
EXCESS OF EXPENDITURE OVER INCOME		(241.69)	906.09
(2018, excess of income over expenditure)			
General Fund, brought forward		3,144.39	2,238.30
General Fund, carried forward		<u>2,902.70</u>	<u>3,144.39</u>

RIVERS HERITAGE SITE AND ORCHARD

BALANCE SHEET AT 31 DECEMBER 2019

	Notes	2019 £p	2018 £p
Fixed Assets			
Equipment	1	-	-
Current Assets			
Bank and cash balances			
Lloyds Bank		2,852.70	-
Saffron Building Society		-	3,094.39
Cash float		50.00	50.00
		<u>2,902.70</u>	<u>3,144.39</u>
NET ASSETS		<u>2,902.70</u>	<u>3,144.39</u>
GENERAL FUND		<u>2,902.70</u>	<u>3,144.39</u>

NOTES TO THE ACCOUNTS

For the year ended 31 December 2019

	2019 £p
1 Accounting Policies	
The accounts are prepared on the cash basis. Thus, the cost of equipment is written off in the year of purchase.	
2 Apple juice	
Total sales of apple juice (2018 £2,167.20)	<u>2,197.95</u>
3 Wassail (January)	
Sales of apple juice	230.70
Equipment hire	(75.00)
Refreshments	(19.87)
Lights	(136.83)
Float	(50.00)
Liqueur licence (includes £21 re 2020)	(42.00)
	<u>(93.00)</u>
4 May Fayre (May)	
Sales of apple juice	246.80
Cost of stall	(31.00)
Cost of stall refunded	31.00
	<u>246.80</u>

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NOTES TO THE ACCOUNTS

For the year ended 31 December 2019

	2019
	£p
5 St James Church High Wych Scarecrow Festival (September)	
Sales of apple juice	420.90
Cost of stall	<u>(15.00)</u>
	<u>405.90</u>
6 Allotment Show (September)	
Sales of apple juice	<u>69.00</u>
7 Apple Day (October)	
Sales of apple juice	293.55
Van hire	(107.45)
Equipment hire	<u>(30.00)</u>
	<u>156.10</u>
8 Lights On event (November)	
Sales of apple juice	<u>215.00</u>
9 Bell Street Stall (December)	
Sales of apple juice	<u>212.00</u>