

RIVERS HERITAGE SITE AND ORCHARD

YEAR ENDED 31 DECEMBER 2020

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 2020, 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
1 February 2021
Sawbridgeworth



RIVERS HERITAGE SITE AND ORCHARD

INCOME AND EXPENDITURE ACCOUNT

Year ended 31 December 2020

	Notes	2020 £p	2019 £p
INCOME	2		
Sales of Apple Juice			
Through Full of Beans	3	682.50	510.00
Other		974.12	-
		<u>1,656.62</u>	<u>510.00</u>
Sales of apple juice, less associated costs, at:			
Wassail	4	212.20	(93.00)
May Fayre	5	-	246.80
St James Church High Wych Scarecrow Festival	6	-	405.90
Allotment Show	7	-	69.00
Apple Day	8	(94.33)	156.08
Lights on Event	9	-	215.00
Bell Street	10	-	212.00
Grants			
East Herts District Council		294.00	-
Hertfordshire County Council Locality Budget		-	300.00
Stansted Airport for equipment purchases		-	420.00
Sales of books		50.00	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>2,118.49</u>	<u>3,584.01</u>
EXPENDITURE other than that included above deducted from income (see notes)			
Apple juice processing, bottling and labels		1,205.05	1,875.36
Equipment (2020 includes apple pickers; 2019 includes replacing equipment lost in fire)		395.94	1,613.43
East of England Apples & Orchards Project (2020 & 2019)		30.00	-
Orchard seat		-	237.60
Meetings		20.00	-
Card payment facility		49.00	-
First Aid course and supplies		259.86	-
Public liability insurance		-	99.31
		<u>1,959.85</u>	<u>3,825.70</u>
EXCESS OF EXPENDITURE OVER INCOME		158.64	(241.69)
(2019, excess of expenditure over income)			
General Fund, brought forward		<u>2,902.70</u>	<u>3,144.39</u>
General Fund, carried forward		<u>3,061.34</u>	<u>2,902.70</u>

RIVERS HERITAGE SITE AND ORCHARD

BALANCE SHEET AT 31 DECEMBER 2020

	Notes	2020 £p	2019 £p
Fixed Assets			
Equipment	1	-	-
Current Assets			
Bank and cash balances			
Lloyds Bank		3,011.34	2,852.70
Cash float		50.00	50.00
		<u>3,061.34</u>	<u>2,902.70</u>
NET ASSETS		<u>3,061.34</u>	<u>2,902.70</u>
GENERAL FUND		<u>3,061.34</u>	<u>2,902.70</u>

NOTES TO THE ACCOUNTS

For the year ended 31 December 2020

	2020 £p	2019 £p
1 Accounting Policies		
The accounts are prepared on the cash basis; the cost of equipment is therefore written off in the year of purchase.		
2 Apple juice		
Total sales of apple juice	<u>1,958.82</u>	<u>2,197.95</u>
3 Sales of Apple juice through Full of Beans		
Sales of apple juice	712.50	510.00
Gratuity	(30.00)	-
	<u>682.50</u>	<u>510.00</u>
4 Wassail (January)		
Sales of apple juice	272.20	230.70
Equipment hire	(60.00)	(75.00)
Refreshments	-	(19.87)
Lights	-	(136.83)
Float	-	(50.00)
Liqueur licence (includes £21 re 2020)	-	(42.00)
	<u>212.20</u>	<u>(93.00)</u>
5 May Fayre (May)		
Sales of apple juice	-	246.80
Cost of stall	-	(31.00)
Cost of stall refunded	-	31.00
	<u>-</u>	<u>246.80</u>

RIVERS HERITAGE SITE AND ORCHARD

NOTES TO THE ACCOUNTS

For the year ended 31 December 2020

	2020 £p	2019 £p
6 St James Church High Wych Scarecrow Festival (September)		
Sales of apple juice	-	420.90
Cost of stall	-	(15.00)
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	-	405.90
7 Allotment Show (September)		
Sales of apple juice	-	69.00
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8 Apple Day (October)		
Sales of apple juice	-	293.55
Van hire	(94.33)	(107.45)
Equipment hire	-	(30.00)
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	(94.33)	156.10
9 Lights On event (November)		
Sales of apple juice	-	215.00
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10 Bell Street Stall (December)		
Sales of apple juice	-	212.00
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