

RIVERS HERITAGE SITE AND ORCHARD

YEAR ENDED 31 DECEMBER 2021

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 2021, 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

9 February 2022

Sawbridgeworth

RIVERS HERITAGE SITE AND ORCHARD

INCOME AND EXPENDITURE ACCOUNT

Year ended 31 December 2021

| | Notes | 2021 £p | 2020 £p |
|--|-------|------------------------|------------------------|
| INCOME | 2 | | |
| Sales of Apple Juice | | | |
| Through Full of Beans | 3 | 590.00 | 682.50 |
| Other | | 403.00 | 974.12 |
| | | <u>993.00</u> | <u>1,656.62</u> |
| Sales of apple juice, less associated costs, at: | | | |
| Wassail | 4 | - | 212.20 |
| St James Church High Wych Scarecrow Festival | 5 | 526.00 | - |
| Allotment Show | 6 | 128.24 | - |
| Apple Day | 7 | 45.78 | (94.33) |
| Bell Street | 8 | 923.62 | - |
| Grants | | | |
| East Herts District Council | | - | 294.00 |
| Sales of books | | 65.00 | 50.00 |
| | | <u>2,681.64</u> | <u>2,118.49</u> |
| EXPENDITURE other than that included above deducted from income (see notes) | | | |
| Apple juice processing, bottling and labels | | 1,631.26 | 1,205.05 |
| Equipment (2021 gas urn and fire pit; 2020 apple pickers) | | 384.99 | 395.94 |
| East of England Apples & Orchards Project | | 15.00 | 30.00 |
| Meetings | | - | 20.00 |
| Card payment facility | | - | 49.00 |
| First Aid course and supplies | | - | 259.86 |
| Public liability insurance | | 99.31 | - |
| | | <u>2,130.56</u> | <u>1,959.85</u> |
| EXCESS OF EXPENDITURE OVER INCOME | | 551.08 | 158.64 |
| (2019, excess of expenditure over income) | | | |
| General Fund, brought forward | | <u>3,061.34</u> | <u>2,902.70</u> |
| General Fund, carried forward | | <u>3,612.42</u> | <u>3,061.34</u> |

RIVERS HERITAGE SITE AND ORCHARD

BALANCE SHEET AT 31 DECEMBER 2021

| | Notes | 2021 £p | 2020 £p |
|------------------------|-------|------------------------|------------------------|
| Fixed Assets | | | |
| Equipment | 1 | - | - |
| Current Assets | | | |
| Bank and cash balances | | | |
| Lloyds Bank | | 3,542.42 | 3,011.34 |
| Cash float | | 70.00 | 50.00 |
| | | <u>3,612.42</u> | <u>3,061.34</u> |
| NET ASSETS | | <u>3,612.42</u> | <u>3,061.34</u> |
| GENERAL FUND | | <u>3,612.42</u> | <u>3,061.34</u> |

NOTES TO THE ACCOUNTS

For the year ended 31 December 2021

| | 2021 £p | 2020 £p |
|--|-----------------|-----------------|
| 1 Accounting Policies | | |
| The accounts are prepared on the cash basis; the cost of purchased equipment is written off in the year of purchase. | | |
| 2 Apple juice | | |
| Total sales of apple juice | <u>2,815.86</u> | <u>1,958.82</u> |
| 3 Sales of Apple juice through Full of Beans | | |
| Sales of apple juice | 590.00 | 712.50 |
| Gratuity | - | (30.00) |
| | <u>590.00</u> | <u>682.50</u> |
| 4 Wassail (January) | | |
| Sales of apple juice | - | 272.20 |
| Equipment hire | - | (60.00) |
| | <u>-</u> | <u>212.20</u> |
| 5 St James Church High Wych Scarecrow Festival (September) | | |
| Sales of apple juice | 541.00 | - |
| Cost of stall | (15.00) | - |
| | <u>526.00</u> | <u>-</u> |
| 6 Allotment Show (September) | | |
| Sales of apple juice | <u>128.24</u> | <u>-</u> |
| 7 Apple Day (October) | | |
| Sales of apple juice | 230.00 | - |
| Van hire | (101.08) | (94.33) |
| Refreshments | (83.14) | - |
| | <u>45.78</u> | <u>(94.33)</u> |
| 8 Bell Street Stall (April, June, October) | | |
| Sales of apple juice | <u>923.62</u> | <u>-</u> |