

RIVERS HERITAGE SITE AND ORCHARD

YEAR ENDED 31 DECEMBER 2025

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 2025, which are set out on page 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 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.

Paul Bard

22nd January 2026

Lower Sheering



RIVERS HERITAGE SITE AND ORCHARD

INCOME AND EXPENDITURE ACCOUNT

Year ended 31 December 2025

| | Notes | 2025 £ | 2024 £ |
|--|-------|-----------------|-----------------|
| INCOME | 2 | | |
| Sales of Apple juice | | | |
| Through Full of Beans | 3 | 765.00 | 1,008.00 |
| Other | | 373.08 | 234.00 |
| | | <u>1,138.08</u> | <u>1,242.00</u> |
| Sales of Apple Juice, less associated costs, at: | | | |
| Wassail | 4 | 404.72 | 333.98 |
| May Fayre | 5 | 402.15 | 454.20 |
| Teddy Bears Picnic | | 0.00 | 21.94 |
| High Wych Scarecrow Festival | 6 | 0.00 | (20.00) |
| Allotment Show | 7 | 56.05 | 0.00 |
| Apple Day | 8 | (50.72) | 104.28 |
| Bell Street stalls | 9 | 914.81 | 974.53 |
| Lights On - November | | 185.45 | 301.60 |
| East Herts Lottery Funds | | 171.00 | 161.50 |
| Donations: | | | |
| Murgatroyd & Co | | 0.00 | 50.00 |
| Garden Club talk | | 0.00 | 27.00 |
| Hatfield Heath Garden Club | | 0.00 | 50.00 |
| Sale of books | | 175.00 | 60.00 |
| Other | | 146.71 | 0.00 |
| Grants for activities: | | | |
| Herts County Council Locality | | 0.00 | 300.00 |
| Sawbridgeworth Town Council | | 0.00 | 500.00 |
| History Society | | 0.00 | 500.00 |
| | | <u>3,543.25</u> | <u>5,061.03</u> |
| | | 2025 | 2024 |
| | | £ | £ |
| EXPENDITURE other than that included above deducted from income (see notes) | | | |
| Apple juice processing, bottling and labels | | 2,392.02 | 2,447.20 |
| Tree stakes and protection | | 85.00 | 81.12 |
| Tablecloth | | 0.00 | 175.20 |
| East of England Orchards membership | | 15.00 | 15.00 |
| Public Liability insurance | | 134.40 | 129.10 |
| Website | | 0.00 | 156.48 |
| AGM | | 15.00 | 15.00 |
| Noticeboard | | 114.60 | 0.00 |
| '300' Celebrations | 10 | 643.39 | 0.00 |
| Other | | 166.48 | 167.71 |
| Paid in advance for next year activities | | | |
| Embroidary framing | | 0.00 | 669.00 |
| Trees | | 0.00 | 74.87 |
| Rivers Nusery book reprint | | 0.00 | 1,540.00 |
| Leaflets | | 0.00 | 120.00 |
| Wassail | | 21.00 | 113.91 |
| | | <u>3,586.89</u> | <u>5,704.59</u> |
| EXCESS EXPENDITURE OVER INCOME | | (43.64) | (643.56) |
| Funds, brought forward | | <u>4,041.89</u> | <u>4,685.45</u> |
| Funds, Carried forward | | <u>3,998.25</u> | <u>4,041.89</u> |

RIVERS HERITAGE SITE AND ORCHARD

BALANCE SHEET AT 31 DECEMBER 2025

| | Notes | 2025 £ | 2024 £ |
|------------------------------|-------|-----------------|-----------------|
| Fixed Assets | | | |
| Equipment | 1 | <u>0.00</u> | <u>0.00</u> |
| Current Assets | | | |
| Bank and cash balances | | | |
| Lloyds Bank | | 3,928.25 | 3,971.89 |
| Cash Float | | <u>70.00</u> | <u>70.00</u> |
| | | <u>3,998.25</u> | <u>4,041.89</u> |
| Net Assets | | <u>3,998.25</u> | <u>4,041.89</u> |
| Funds carried forward | | | |
| General Funds | | 2,998.25 | 3,041.89 |
| Tree Fund | | <u>1,000.00</u> | <u>1,000.00</u> |
| | | <u>3,998.25</u> | <u>4,041.89</u> |

NOTES TO THE ACCOUNTS

For the year ended 31 December 2025

| | 2025 | 2024 |
|--|-----------------|-----------------|
| | £ | £ |
| 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>2,917.14</u> | <u>2,982.33</u> |
| 3 Sales of Apple juice through Full of Beans | | |
| Total sales of apple juice | 765.00 | 1,008.00 |
| Expenses | <u>0.00</u> | <u>0.00</u> |
| | <u>765.00</u> | <u>1,008.00</u> |
| 4 Wassail (January) | | |
| Refreshments | 461.37 | 369.42 |
| Expenses | <u>(56.65)</u> | <u>(35.44)</u> |
| | <u>404.72</u> | <u>333.98</u> |
| 5 May Fayre | | |
| Total sales of apple juice | 417.15 | 464.20 |
| Stall | <u>(15.00)</u> | <u>(10.00)</u> |
| | <u>402.15</u> | <u>454.20</u> |
| 6 High Wych Scarecrow Festival | | |
| Total sales of apple juice | 0.00 | 0.00 |
| Expenses | <u>0.00</u> | <u>(20.00)</u> |
| | <u>0.00</u> | <u>(20.00)</u> |
| 7 Allotment Show | | |
| Total sales of apple juice | 56.05 | 0.00 |
| Expenses | <u>0.00</u> | <u>0.00</u> |
| | <u>56.05</u> | <u>0.00</u> |
| 8 Apple Day | | |
| Attendance Income | 357.23 | 357.43 |
| Van hire and other expenses | <u>(407.95)</u> | <u>(253.15)</u> |
| | <u>(50.72)</u> | <u>104.28</u> |
| 9 Bell Street Stall | | |
| Total sales of apple juice | | |
| - Spring | 357.61 | 268.65 |
| - Summer | 0.00 | 337.80 |
| - Autumn | <u>557.20</u> | <u>368.08</u> |
| | <u>914.81</u> | <u>974.53</u> |
| 10 '300' Celebrations | | |
| Total sales of apple juice | 205.60 | 0.00 |
| High Wych Hall hire | (160.00) | 0.00 |
| High Wych expenses | (222.42) | 0.00 |
| Kneeler | (234.00) | 0.00 |
| Art competitions | <u>(232.57)</u> | <u>0.00</u> |
| | <u>(643.39)</u> | <u>0.00</u> |