Apple Pie Enterprises Limited

(A Company Limited by Guarantee)

Company No: 5020144

Charity No: 1147901

Report and Financial Statements of Activities

For the year ended 31 March 2026

Apple Pie Enterprises Limited

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Apple Pie Enterprises Limited

Statement of Financial Activities

For the year ended 31 March 2026

Income

	Notes	Restricted Funds	Unrestricted Funds	Total 2026	Total 2025
		£	£	£	£
Income from Charitable Activities	2	63,452	-	63,452	82,846
Income from other activities	3	-	1,950	1,950	207
Total Income		**63,452**	**1,950**	**65,402**	**83,053**
Expenditure					
Expenditure on Charitable activities	4	64,087	9,063	73,150	69,691
Total Expenditure		**64,087**	**9,063**	**73,150**	**69,691**
Net Income / (Expenditure)		(635)	(7,113)	(7,748)	13,362
Fund brought forward		(6,453)	18,655	12,203	(1,159)
Total Funds carried forward		**(7,088)**	**11,542**	**4,455**	12,203

Apple Pie Enterprises Limited

Balance Sheet as at 31 March 2026

	Notes	2026	2025
Fixed Assets		**£**	**£**
Tangible Assets	6	1,333	76
Current Assets			
Cash at Bank / in hand		4,622	13,627
			-
Current Liabilities			
Creditors:			
(amount falling due within a year)	7	(1,500)	(1,500)
Net Current Assets / (Liabilities)		(3,122)	12,127
Net Assets		4,455	12,203
Total		**4,455**	12,203
Funds and Reserves			
Restricted Funds		(7,088)	(6,453)
Unrestricted Funds		11,543	18,656
Total		**4,455**	**12,203**

For the year ended 31 March 2026 the Company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- the members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- the directors ackowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts;
- these accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the Board of Trustee's and signed on behalf by:

……....Trevor Blackman (Director / Trustees) Date ……

Apple Pie Enterprises Limited

Notes to the Financial Statements for the year ended 31 March 2026

1. Accounting Policies

(a) Basis of preparation and assessment of going concern:

The financial statements have been prepared in accordance with Accounting and Reporting by Charities:Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102- effective 1 January 2019) - (Charities SORP - FRS 102) and the Companies Act 2006. The Charitable Company meets the definition of a public benefit entity under FRS 102.

The Financial statements have been prepared under the historical cost or transaction value unless otherwise stated in the relevant accounting policy or note. Company without further specified purpose available as general funds.

(b) Unrestricted Funds

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose and are in furtherance of the charitable objects.

(c) Restricted Funds

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor .

(d) Income recognition

All income is recognised once the charity has entitlement to the income, there is sufficient certainty or receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

(e) Expenditure recognition

Expenditure are recognised as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the statement of financial activities.

(f) Allocation of support and governance costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities.

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice.

Apple Pie Enterprises Limited

Notes to the Financial Statements for the year ended 31 March 2026

(g) Charitable activities

The expenditure on charitable activities includes grants made, governance costs and of support costs as shown in note.

(h) Pensions

Employees of the charity are entitled to join a work place pension scheme which is funded by contributions from employee and employer or alternatively they may have opted to join the group money purchase defined contribution pension scheme.

(i) Corporation Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

(j) Fixed Assets :

All assets costing more than £500 are capitalised and valued at historical cost.
Depreciation is provided at the following annual rates in order to write off each assets over its estimated useful life on Staright line Methood.
Fixtures and fittings - 25% on Straight line
Computer - 33% on Straight line

2. Income from Charitable Activities	Restricted Funds	Unrestricted Funds	**2026** Total	**2025** Total
	£	**£**	**£**	**£**
Edmonton Community	56,952	-	56,952	65,680
Big Yellow Panda	6,500	-	6,500	14,300
72P LTD	-	-		2,866
Total Income	**63,452**	**-**	**63,452**	**82,846**

3. Income from other activities	Restricted Funds	Unrestricted Funds	**2026** Total	**2025** Total
	£	**£**	**£**	**£**
Donation / Other Income	-	1,950	1,950	207
Total Income	**-**	**1,950**	**1,950**	**207**

Apple Pie Enterprises Limited

Notes to the Financial Statements for the year ended 31 March 2026

4. Expenditure on Charitable activities	Restricted Funds	Unrestricted Funds	**2026** Total	**2025** Total
	£	**£**	**£**	**£**
Freelance Staff costs	2,375	-	2,375	13,426
Events / Production	38,559	-	38,559	16,910
Tutor / Master Classes / Consultant	1,200	-	1,200	6,875
Rent / Rate / Venue hire	11,950	-	11,950	16,359
Telephone / Internet / Website	300	-	300	2,720
Heat & Light	-	1,000	1,000	-
Insurance	703	-	703	668
Small equipment	1,200	-	1,200	576
Support & Governance Costs (5)	-	7,045	7,045	5,534
Depreciation expenses	-	667	667	33
Disposal of Assets	-	76	76	-
Mentoring expenses	800	-	800	1,500
Volunteer expenses	4,200	-	4,200	500
Training	2,800	-	2,800	3,300
Bank charges	-	25	25	60
Sundry expenses	-	250	250	500
Publicity	-	-	-	730
Total	**64,087**	**9,063**	**73,150**	**69,691**

5.Support & Governance Costs	Restricted Funds	Unrestricted fund	**2026** Total	**2025** Total
	£	**£**	**£**	**£**
Legal fee & Other	-	2,650	2,650	34
Accountancy Fee	-	1,500	1,500	1,500
Management fee	-	2,895	2,895	4,000
Total	-	**7,045**	**7,045**	**5,534**

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Notes to the Financial Statements for the year ended 31 March 2026

6. Tangible Fixed Assets	Computer Total
	2026
	£
Cost as at start of the year	2,000
	2,000
Depreciation	
Charge for the Year	667
As at 31 March 2026	667
Net Book Value as at 31 March 2026	**1,333**

7. Creditors (Accrual expenses)	**2026**
	Total
	£
Accountancy fees	1,500
Total	**1,500**