

REPORT OF THE DIRECTORS AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025
FOR
THE BIG APPLE ASSOCIATION LIMITED

**(a Society incorporated under the Co-operative
& Community Benefit Societies Act 2014)**

THE BIG APPLE ASSOCIATION LIMITED

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FOR THE YEAR ENDED 31 December 2025

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THE BIG APPLE ASSOCIATION LIMITED

SOCIETY INFORMATION
FOR THE YEAR ENDED 31 December 2025

DIRECTORS: Mrs J Denman
S Swaites
N J Stanier
D Murdoch
A Skittery (as from 19th March 2025)

SECRETARY: Mrs J Denman

REGISTERED OFFICE: Woodcroft
Putley
Ledbury
Herefordshire
HR8 2RD

REGISTERED NUMBER: RS008294 (England and Wales)

THE BIG APPLE ASSOCIATION LIMITED

REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 31 December 2025

The directors present their report with the financial statements of the Society for the year ended 31 December 2025.

PRINCIPAL ACTIVITY

The principal activity of the Society in the year under review was that of organising events with a celebratory, promotional and educational purpose, that focus on local orchards, apples, cider and perry for the benefit of the community.

DIRECTORS

The directors shown below have held office during the whole of the period from 1 January 2025 to the date of this report.

Mrs J Denman
S Swaites
N J Stanier
D Murdoch
A Skittery (as from 19th March 2025)

This report has been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

ON BEHALF OF THE BOARD:

.....
Mrs J Denman - Secretary

Date: 18th March 2026

THE BIG APPLE ASSOCIATION LIMITED

INCOME STATEMENT
FOR THE YEAR ENDED 31 December 2025

	Year Ended 31/12/25 £	Year Ended 31/12/24 £
Income	6,591	6,849
Administrative expenses	<u>6,731</u>	<u>6,979</u>
OPERATING (LOSS)	(140)	(130)
Interest receivable and similar income	<u>99</u>	<u>113</u>
(LOSS) BEFORE TAXATION	(41)	(17)
Tax on (loss)	<u>-</u>	<u>-</u>
(LOSS) FOR THE FINANCIAL YEAR	<u>(41)</u>	<u>(17)</u>

The notes form part of these financial statements

THE BIG APPLE ASSOCIATION LIMITED (REGISTERED NUMBER: RS008294)

BALANCE SHEET
31 December 2025

	Notes	2025 £	2024 £
CURRENT ASSETS			
Cash at bank and in hand		6,880	6,920
CURRENT LIABILITIES			
Taxation		—	—
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>6,880</u>	<u>6,920</u>
CAPITAL AND RESERVES			
Called up share capital	3	84	83
Retained earnings		<u>6,796</u>	<u>6,837</u>
SHAREHOLDERS' FUNDS		<u>6,880</u>	<u>6,920</u>

The Directors consider that the Society is exempt from audit and has passed a resolution under section 84 of the Co-operative and Community Benefit Societies Act 2014 (as amended) to that effect.

The directors acknowledge their responsibilities for:

- (a) ensuring that the Society keeps accounting records which comply with Section 75 of the Co-operative and Community Benefit Societies Act 2014 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the Society as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 79- 80 of the Co-operative and Community Benefit Societies Act 2014.

The financial statements were approved by the Board of Directors and authorised for issue on 18th March 2026 and were signed on its behalf by:

.....
Mrs J Denman

.....
S Swaites

.....
N J Stanier

.....
D Murdoch

.....
A Skittery

The notes form part of these financial statements

THE BIG APPLE ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 December 2025

1. **STATUTORY INFORMATION**

The Big Apple Association Limited is a private Society, limited by shares, registered under the Co-operative and Community Benefit Societies Act 2014. The Society's registered number and registered office address can be found on the Society Information page.

2. **ACCOUNTING POLICIES**

BASIS OF PREPARING THE FINANCIAL STATEMENTS

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

TAXATION

Taxation for the year comprises current tax. Tax is recognised in the Income Statement.

DEFERRED TAX

There is no deferred tax liability necessary in these accounts since there are no timing or other differences.

3. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2025 £	2024 £
84	Member Shares	1	<u>84</u>	<u>83</u>

1 Member Share of £1 each was allotted and fully paid for cash at par during the year.

The shares of the society are issued upon admission to members who have fully paid the £1 nominal value. The shares are neither transferable nor withdrawable, shall carry no right to interest, dividend or bonus, and shall be forfeited and cancelled on cessation of membership, and the amount paid up on such cancelled shares shall become the property of the society. Each member may only hold one share in the society.

DIRECTORS' RESPONSIBILITIES STATEMENT
ON THE UNAUDITED FINANCIAL STATEMENTS OF
THE BIG APPLE ASSOCIATION LIMITED

We confirm that as directors we have met our duty to:

- ensure that the Society has kept proper accounting records which comply with Section 75 of the Co-operative and Community Benefit Societies Act 2014, and;
- prepare financial statements which give a true and fair view of the state of affairs of the Society as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 79- 80 of the Co-operative and Community Benefit Societies Act 2014.

ON BEHALF OF THE BOARD:

.....
Mrs J Denman

.....
S Swaites

.....
N J Stanier

.....
D Murdoch

.....
A Skittery

Date: 18th March 2026

THE BIG APPLE ASSOCIATION LIMITED

DETAILED PROFIT AND LOSS ACCOUNT
FOR THE YEAR ENDED 31 December 2025

	Year Ended 31/12/25		Year Ended 31/12/24	
	£	£	£	£
Turnover				
Sales	-		-	
Donation received	-		-	
Harvesttime Income	2,816		2,790	
Blossomtime Income	2,860		3,207	
Entry Fees	<u>915</u>		<u>852</u>	
		6,591		6,849
Other income				
Deposit account interest		<u>99</u>		<u>113</u>
		6,690		6,962
Expenditure				
Insurance	349		300	
Postage	-		-	
Advertising	704		655	
Licences	21		21	
Volunteer Engagement	150		280	
Volunteer Uniform	-		565	
Event Expenses	867		1,018	
Venue Hire	810		687	
Speakers	1310		1,444	
IT costs	115		112	
Community Donations	2,075		1,535	
Sundry expenses	<u>270</u>		<u>319</u>	
		<u>6,671</u>		<u>6,936</u>
		19		26
Finance costs				
Card Fees		<u>60</u>		<u>43</u>
NET (LOSS)		<u>(41)</u>		<u>(17)</u>

This page does not form part of the statutory financial statements