Charity registration number: 1170544

The Fruiterers' Foundation

Annual Report and Financial Statements

for the Year Ended 31 January 2026

Forrester Boyd
Waynflete House
139 Eastgate
Louth
Lincolnshire
LN11 9QQ

The Fruiterers' Foundation

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The Fruiterers' Foundation

Reference and Administrative Details

Trustees	A B Gulland Prof S J Challacombe L S Olins R Dawson
Charity Registration Number	1170544
Registered Office	BGA House Nottingham Road Louth Lincolnshire LN11 0WB
Independent Examiner	Forrester Boyd Waynflete House 139 Eastgate Louth Lincolnshire LN11 9QQ
Investment Managers	J M Finn 25 Copthall Avenue London EC2R 7AH
Bankers	HSBC UK Bank PLC 1 Corn Market High Wycombe Buckinghamshire HP11 2AY

The Fruiterers' Foundation

Trustees' Report

The Trustees present their annual report together with the financial statements of the charity for the year ended 31 January 2026. The Trustees confirm that the annual report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document and the provisions of the 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 (FRS102) (effective 1 January 2019).

Objectives and activities

Objects and aims

The Foundation has two principal objectives:

- To advance education and research in fruit and all other areas of the fresh produce industry.
- To advance such other charitable purposes as the trustees see fit from time to time.

Monies are received by both funds from individuals and business organisations, as well as one half of the St Paul's Day Livery Service Collection. The income of both funds is supplemented by income from the Foundation's investments.

Details of the donations and awards made during the year are included in these Accounts in Note 4 and 5.

Public benefit

The Trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Once again, during continuing uncertain and volatile times the current year priority has remained to maintain income for the Trust while ensuring its capital is protected.

Achievements and performance

Income resources exceeded expenditure by £1,845 during the period before realised and unrealised investment gains and losses, which is a significant improvement on prior year. In 2024/25, expenditure exceeded income by £21,078.

It is the policy of the Charity to maintain its free reserves at a level to enable it to be administered efficiently, meet its short-term expenditure requirements, and have adequate resources to fund its charitable activities and projects. In establishing this policy, The Trustees have considered the disposition of it incoming resources, which are mainly derived from investments and supplemented by fundraising activities. The Trustees are satisfied that the current level of free reserves are adequate for the foreseen requirements of the Charity.

The Trustees reviewed the performance of their investment managers; J M Finn for the twelve-month period ending 31st January 2026. The net value of the Foundations investments have fallen during the course of the year. The global financial markets have experienced mixed results during 2025/26 and theTrustees continue to monitor J M Finn's performance on a regular basis.

Structure, governance and management

Nature of governing document

The Fruiterers Foundation is registered charity, number 1170544, and is constituted as a CIO under a Trust deed. The charity was incorporated on 5 December 2016 and commenced trading on that date.

Recruitment and appointment of trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

The Fruiterers' Foundation

Trustees' Report

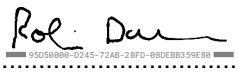
Major risks and management of those risks

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisified that systems and procedures are in place to mitigate our exposure to the major risks.

Disclosure of information to independent examination

Each Trustee has taken steps that they ought to have taken as a Trustee in order to make themselves aware of any relevant information and to establish that the charity's independent examiner is aware of that information. The Trustees confirm that there is no relevant information that they know of and which they know the independent examiner's are unaware of.

The annual report was approved by the trustees of the charity on 26/05/2026 and signed on its behalf by:



R Dawson
Trustee

The Fruiterers' Foundation

Statement of Trustees' Responsibilities

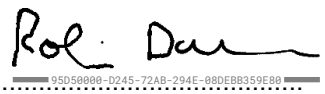
The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

• select suitable accounting policies and then apply them consistently;
• observe the methods and principles of the Charities SORP (FRS102);
• make judgements and accounting estimates that are reasonable and prudent;
• state whether applicable UK Accounting Standards (FRS102) have been followed, subject to any material departures disclosed and explained in the financial statements;
• prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and dislcose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees of the charity on 26/05/2026 and signed on its behalf by:



R Dawson
Trustee

The Fruiterers' Foundation

Independent Examiner's Report to the trustees of The Fruiterers' Foundation ('the Company')

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 January 2026.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preferance to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accpeted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:
1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

95D50000-D245-72AB-2964-08DEBB359E80

Adam Millson ACA
Institute of Chartered Accoutants in England and Wales
Forrester Boyd
Waynflete House
139 Eastgate
Louth
Lincolnshire
LN11 9QQ

Date: 26/05/2026

The Fruiterers' Foundation

Statement of Financial Activities for the Year Ended 31 January 2026 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2026 £
Income and Endowments from:				
Donations and legacies	3	27,741	-	27,741
Investment income	4	30,040	-	30,040
Total income		57,781	-	57,781
Expenditure on:				
Raising funds	5	(8,298)	-	(8,298)
Charitable activities	6	(47,629)	-	(47,629)
Total expenditure		(55,927)	-	(55,927)
Gains/losses on fixed asset investments		50,881	-	50,881
Net income		52,735	-	52,735
Other recognised gains and losses				
Gains/losses on revaluation of fixed asset investments		(16,533)	-	(16,533)
Net movement in funds		36,202	-	36,202
Reconciliation of funds				
Total funds brought forward		1,366,475	105	1,366,580
Total funds carried forward	15	1,402,677	105	1,402,782

The notes on pages 9 to 17 form an integral part of these financial statements.

The Fruiterers' Foundation

Statement of Financial Activities for the Year Ended 31 January 2026 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £
Income and Endowments from:				
Donations and legacies	3	19,082	-	19,082
Investment income	4	31,843	-	31,843
Total income		50,925	-	50,925
Expenditure on:				
Raising funds	5	(10,199)	-	(10,199)
Charitable activities	6	(61,804)	-	(61,804)
Total expenditure		(72,003)	-	(72,003)
Gains/losses on fixed asset investments		65,799	-	65,799
Net income		44,721	-	44,721
Other recognised gains and losses				
Gains/losses on revaluation of fixed asset investments		55,715	-	55,715
Net movement in funds		100,436	-	100,436
Reconciliation of funds				
Total funds brought forward		1,266,039	105	1,266,144
Total funds carried forward	15	1,366,475	105	1,366,580

The above Statement of Financial Activities is for the Year Ended 31st January 2025.

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2025 is shown in note 15.

The Fruiterers' Foundation

(Registration number:)
Balance Sheet as at 31 January 2026

	Note	2026 £	2025 £
Fixed assets			
Investments	10	1,378,756	1,340,758
Current assets			
Stocks	11	3,671	1,105
Debtors	12	8,274	2,636
Cash at bank and in hand	13	15,103	36,407
		27,048	40,148
Creditors: Amounts falling due within one year	14	(3,022)	(14,326)
Net current assets		24,026	25,822
Net assets		1,402,782	1,366,580
Funds of the charity:			
Restricted income funds			
Restricted funds	15	105	105
Unrestricted income funds			
Unrestricted funds		1,402,677	1,366,475
Total funds	15	1,402,782	1,366,580

The financial statements on pages 6 to 17 were approved by the trustees, and authorised for issue on 26/05/2026 and signed on their behalf by:

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R Dawson
Trustee

1 Charity status

The Fruiterers' Foundation (the Charity) is a Charitable Incorporated Organisation domiciled in the United Kingdom.

The address of its registered office is:
BGA House
Nottingham Road
Louth
Lincolnshire
LN11 0WB

2 Accounting policies

Summary of significant accounting policies and key accounting estimates
The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance
The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a ‘true and fair’ view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a ‘true and fair view’. This departure has involved following the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Basis of preparation
The Fruiterers' Foundation meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Income
All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of donation.

Expenditure
Expenditure is recognised once there is a legal or constructive oligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and governance costs are incurred on the charity's educational operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

All expenditure is inclusive of irrecoverable VAT

Raising funds

Expenditure on raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Charitable activities

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

Grant provisions

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attached are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance Sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented in the heading as "Gains/(Losses) on investments" in the Statement of financial activities.

Investments held as fixed assets are shown at cost less provision for impairment.

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

Stock
Stock is valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

Debtors
Trade and other debtors are recognised at the settlement amount after any trade discount offered.

Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents
Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Liabilities
Liabilties are recognised when there is an obligation at the Balance Sheet date as result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions
Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of these amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

Going concern
The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Fund structure
Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

3 Income from donations and legacies

	Unrestricted funds General £	Total 2026 £	Total 2025 £
Donations and legacies;			
Donations received	26,539	26,539	17,586
Gift aid reclaimed	1,202	1,202	1,496
	27,741	27,741	19,082

4 Investment income

	Unrestricted funds General £	Total 2026 £	Total 2025 £
Interest receivable and similar income;			
Interest receivable on bank deposits	8	8	-
Income from listed investments	30,032	30,032	31,843
	30,040	30,040	31,843

5 Expenditure on raising funds

	Allocated support costs £	Total 2026 £	Total 2025 £
Investment management costs	8,298	8,298	10,199

6 Expenditure on charitable activities

Analysis of donations made

	Unrestricted Donations 2026 £	Total 2026 £	Total 2025 £
Donations	19,160	19,160	24,363

The charity has made the following material donations to institutions during the year:

Name of institution	2026 £	2025 £
Plum Demonstration Centre	-	2,500
Mansion House Scholars	-	250
Lord Mayor's Appeal	-	1,000
NextGen Fruit Group	-	2,000
Worshipful Company of Pewterers	-	1,613
In Memory of Peter Cooper	-	1,000
Coram Charity	-	2,000
The Clink	-	2,000
The Not Forgotten	-	4,000
SSAFA	2,000	-
Barnados	2,000	-
Clergy Support Trust	2,000	-
The Veterans Charity	2,000	-
City Harvest	10,160	8,000
New Members Evening	1,000	-
Total	**19,160**	**24,363**

	Activity undertaken directly £	Grant funding of activity £	Activity support costs £	2026 £	2025 £
Designated - General charitable	240	19,160	2,646	22,046	21,364
Designated - Education and Research	21,144	-	4,439	25,583	40,440
	21,384	19,160	7,085	47,629	61,804

7 Analysis of support costs

Support costs allocated to charitable activities

	Governance costs £	Administration costs £	Other support costs £	Total 2026 £	Total 2025 £
General charitable	1,460	918	269	2,647	2,752
Education and Research	4,381	57	-	4,438	6,189
	5,841	975	269	7,085	8,941

Analysis of awards given	2026	2025
	£	£
LSA Fellowship Scheme	2,500	
NIAD EMR	11,415	12,000
Fruit Focus Student Prize	1,500	1,500
Travel Bursary	-	1,250
Fruit Focus David Hohnen Prize	2,500	2,500
FF Award 2023	400	-
Technical Secretary for Awards Council	1,500	-
M&W Dinner Under 30s Award	395	500
Total	**20,210**	**17,750**

8 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

9 Independent examiner's remuneration

	2026	2025
	£	£
Examination of the financial statements	2,778	2,700

10 Fixed asset investments

	Listed investments £	Other fixed asset investments £	Total £
Cost or Valuation			
At 1 February 2025	1,340,757	1	1,340,758
Revaluation	(16,533)	-	(16,533)
Additions	1,681,621	-	1,681,621
Disposals	(1,627,090)	-	(1,627,090)
At 31 January 2026	1,378,755	1	1,378,756
Net book value			
At 31 January 2026	1,378,755	1	1,378,756
At 31 January 2025	1,340,757	1	1,340,758

11 Stock

	2026 £	2025 £
Stocks	3,671	1,105

12 Debtors

	2026 £	2025 £
Trade debtors	1,675	60
Prepayments	153	335
Accrued income	6,446	2,241
	8,274	2,636

13 Cash and cash equivalents

	2026 £	2025 £
Cash at bank	15,103	36,407

14 Creditors: amounts falling due within one year

	2026 £	2025 £
Trade creditors	244	4,426
Accruals	2,778	9,900
	3,022	14,326

15 Funds

	Balance at 1 February 2025 £	Incoming resources £	Resources expended £	Other recognised gains/(losses) £	Balance at 31 January 2026 £
Unrestricted funds					
General					
General Charitable - Donation activity	251,557	25,268	(23,605)	5,938	259,158
Education and Research	1,114,918	32,513	(32,322)	28,410	1,143,519
	1,366,475	57,781	(55,927)	34,348	1,402,677
Restricted funds					
Franklands Gift Fund	105	-	-	-	105
Total funds	1,366,580	57,781	(55,927)	34,348	1,402,782

	Balance at 1 February 2024 £	Incoming resources £	Resources expended £	Other recognised gains/(losses) £	Balance at 31 January 2025 £
Unrestricted funds					
General					
General Charitable - Donation activity	233,993	17,760	(23,292)	23,096	251,557
Education and Research	1,032,046	33,165	(48,711)	98,418	1,114,918
	1,266,039	50,925	(72,003)	121,514	1,366,475
Restricted					
Franklands Gift Fund	105	-	-	-	105
Total funds	1,266,144	50,925	(72,003)	121,514	1,366,580

16 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 January 2026 £
Fixed asset investments	1,378,756	-	1,378,756
Current assets	26,943	105	27,048
Current liabilities	(3,022)	-	(3,022)
Total net assets	1,402,677	105	1,402,782

Restricted Funds

The Franklands Gift Fund was created to support the needy of the Company and those associated with it.

	Unrestricted funds General £	Restricted funds £	Total funds at 31 January 2025 £
Fixed asset investments	1,340,758	-	1,340,758
Current assets	40,043	105	40,148
Current liabilities	(14,326)	-	(14,326)
Total net assets	1,366,475	105	1,366,580

17 Related party transactions

There were no related party transactions in the year.

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Document Signers

Name	Robin Dawson
Email	nibor.dawson@gmail.com
Mobile	Not Provided
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Signed on Pages	5, 6, 10
Verification Mode	Email Code



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2026-05-26 16:50 +01:00	Robin Dawson	Email Verification Requested to email nibor.dawson@gmail.com
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2026-05-26 16:54 +01:00	System	Progressing bundle to signing group 2
2026-05-26 16:54 +01:00	System	Access link: sending email to: a.millson@forrester-boyd.co.uk. (1 Document - 1 Signing Action).
2026-05-26 17:33 +01:00	Adam Millson	Email Verification Requested to email a.millson@forrester-boyd.co.uk
2026-05-26 17:34 +01:00	Adam Millson	Code entered and verified
2026-05-26 17:34 +01:00	Adam Millson	Link opened from IP 185.150.145.123
2026-05-26 17:35 +01:00	Adam Millson	Document Signed: Final Annual Report & Financial Statements Fruiterers Foundation 310126 [FYI-158093877].pdf - on page 7 (SignatureID: 95d50000-d245-72ab-2964-08debb359e80, SignatureType: SignedByUploadedImage)
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2026-05-26 17:35 +01:00	Adam Millson	Adam Millson has completed bundle 2bb80000-92a2-de5c-4acb-08debb33d66c

More Information

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