

THE MARDEN FRUIT SHOW SOCIETY CIO (MFSS)
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

Charity Registration No. 1168291

THE MARDEN FRUIT SHOW SOCIETY CIO (MFSS)

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THE MARDEN FRUIT SHOW SOCIETY CIO (MFSS)

REFERENCE AND ADMINISTRATIVE DETAILS

President	Catherine Paice
Trustees	C Seymour - Chair of Trustees R Mitchell - Vice Chair C Morris J Blackman K Kelliher A Bardsley
Chairman	N Bardsley
Manager	E Haffenden
Treasurer	C Morris
Education officer	M Hounsell
Principal Address	45 St Lukes Road Maidstone Kent ME14 5AS
Independent Examiner	C Baker CE Accounting Ltd 62 Robson Drive Hoo, Rochester Kent, ME3 9EA
Bankers	The Co-operative Bank PO Box 250 Skelmersdale WN8 6WT Nationwide Building Society Nationwide House Piper Way Swindon SN38 1NW

**THE MARDEN FRUIT SHOW SOCIETY CIO (MFSS)
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2025**

The Trustees present their report and examined financial statements of the Society for the year ended 31 December 2025. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Society's governing document, the Charities Act 2011 and "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)" (effective 1 January 2019).

Objectives and activities

The aims of the Society are to promote the sciences of agriculture, arboriculture, horticulture, and the storage, packaging and marketing of fruit, to hold an annual Fruit Show, to hold and promote public shows, to hold, run and promote open and other competitions in any of the subjects, and to award prizes for merit and excellence. Also, to promote the fruit sector and educate school children and others.

Public benefit statement

The Trustees confirm they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Society's aims and objectives.

Review and future developments

We present to you our accounts for 2025. Our budgetary structures, business plan and the tireless work of the willing volunteers supported by staff of the society produced an outstanding show. We wish to thank our treasurer, Chris Morris and our bookkeeper Liz Knight who have assisted us in the preparation of these reports.

The MFSS CIO Board of Trustees elected at the 2025 AGM is as follows – Claire Seymour (Chair), Robert Mitchell (Vice-Chair), Annette Bardsley, Chris Morris, Kathleen Kelliher and Jonathan Blackman.

We are now well into our tenth decade of the National Fruit Show, supporting the UK Fruit industry, bringing new technology to the fore and showcasing the very best of what we grow. Presenting a major showcase of British Fruit, we are proud of the largest display of competition top fruit.

Our Education programme continues successfully engaging with children from early years through to key stage four including offering advice on crucial careers decisions. We are also educating the next generation of consumers and decision makers in what it takes to get great British fruit into their hands.

The major sponsors for the 2025 financial year were Hutchinsons and NP Seymour. We have a number of further sponsors we are grateful to including British Apples and Pears Ltd for sponsoring the opening of the Show and Worldwide Fruit for sponsoring the Trophy Reception, along with Produce Packaging sponsoring our Packaging. We are also most appreciative to all the sponsors who support the competition and the overall Show. All our sponsors are key players within the UK fruit industry and they provide guidance to the Chair and facilitate introductions to potential new partners. As always we are indebted to our sponsors without whom the administration of the society would not progress in such a smooth manner.

The Management Team remains unchanged, consisting of Chair and Vice Chair - Nigel and Annette Bardsley, the Treasurer Chris Morris, Eileen Haffenden the MFSS Manager and Chair of the Trustees Claire Seymour. Their dedication is sincerely valued.

After the success of a one day show for the 2024 event, this format was continued for the 2025 Show at the Kent County Showground.

As a result, we were delighted to hold a vibrant and busy 2025 show. The hall was full of exhibitors and the industry supported the event and turned out on mass. The competition display stand was brimming with a superb display of UK produced fruit.

Once again, Eileen Haffenden had worked tirelessly to ensure a smooth, buoyant and successful Show. The Show was opened by Judith Batchelar OBE who gave a thoughtful speech about the importance of our industry and the future opportunities.

Feedback on the Show has been wholly positive with exhibitors and growers feeling the atmosphere was greatly improved, the best show in a number of years and that it was a wonderful networking opportunity.

This year we have invested in a social media content creator which has had a hugely positive impact on engagement with the show.

Our President, Catherine Paice, continues to be a helpful positive guide and influence on the society.

Budgets

The Management Team continues to have a sharp watch over the running and operations costs and endeavour to scrutinise at all points, ensuring we have an accurate and viable budget to continue this important industry event.

The Education Programme

During this year the Programme saw over 11,000 children and young people, including school visits, uniformed group sessions, home education groups, career fairs and agricultural shows. The programme has been out in Kent, Sussex, Essex, Worcestershire, Gloucestershire, Yorkshire and West Midlands.

At the Kent Show this year The Education Team were pleased that the Duchess of Edinburgh spent considerable time with them and the children, engaging meaningfully and recalling the previous visit to the National Fruit Show in 2022.

Our Charitable Education Programme regained the sponsorship of Avalon of £5,000 and One Pay of £3000 and gained a new sponsor Orchard Cooling ltd of £3,000. AC Goatham have continued their sponsorship of £15,000. This has improved the balance on the restricted funds. Resulting in a positive balance of £3,458 (2024: negative fund of £1,644).

Financial review

Income for the period amounted £ 157,715 (2024: £141,994), of this £ 32,590 (2024: £20,855) is considered restricted funds. Expenditure amounted to £136,375 (2024: £133,474) This has resulted in a surplus of £21,340 (2024: surplus £8,520). We received a gain on the investment of £2095 (2024: gain £307), resulting in a total surplus of £23,435 (2024: £15,117). Total funds at 31 December 2025 amounted to £106,444 (2024: £83,009).

Reserve policy

We are pleased to have reported a positive change in our reserves and with careful management, the Society considers that with the amount available we are able to maintain our current cost structure. Reserves at 31 December 2025 amounted to £102,986 (2024: £84,653).

Going concern

The Trustees are pleased to report that following the continuation of the strategy put in place in 2024, we maintain our positive position. The fruit growing industry has had a bumper crop following a challenging few years seeing a reduction in the number of growers overall. We still believe there is value and a requirement for the Show. The Education Programme is a fantastic resource with enthusiastic knowledgeable staff, however funding has been more difficult to obtain so something we continue to carefully manage. Workshops are no longer free and contributions are requested.

The Trustees consider the key management personnel of the charity to be in charge of directing and controlling, running and operating the charity on a day to day basis. The key management personnel who are involved in all decision making and responsible for the day to day management of the charity is Ms E Haffenden. The day to day bookkeeping is completed by Ms S Saunders. All Trustees give their time freely and no Trustee received remuneration in the year. Staff pay is reviewed annually.

Risk policy

The Trustees are aware of disquiet about the future prospects for the industry and suppliers and the potential effect of this on the Show. We will continue to be responsive and ready to adapt to the changes within the industry we represent.

Structure

The charity, which is registered with the Charity Commission under number 1168291, is established under a CIO Association dated 16 July 2016. At 31 December 2016 all of the assets and liabilities were transferred to the new CIO.

Governance and management

The Trustees of The Marden Fruit Show Society are responsible for the general control and management of the administration of the charity. The Trustees are elected by the committee, and have relevant experience in the fruit industry or their subject.

During the period the following were Trustees of the charity:

C Seymour (Chairperson)	J Blackman
R Mitchell (Vice Chair)	A Bardsley
C Morris	K Kelliher

Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Annual 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 the incoming resources and application of resources of the charity 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 in the Charities SORP 2015 (FRS 102);

- make judgements and estimates that are reasonable and prudent.
- state whether applicable accounting standards 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 the charity will continue.

The Trustees are responsible for keeping proper accounting records that disclose 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 and signed on their behalf by:

A handwritten signature in black ink, appearing to read 'Claire Seymour'.

Miss C Seymour
Chair of Trustees

Date: 16 March 2026

THE MARDEN FRUIT SHOW SOCIETY CIO (MFSS)

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report on the accounts of the charity for the year ended 31 December 2025 which are set out on pages 7 to 16.

Responsibilities and basis of report

As the charity Trustees of the CIO 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 CIO's accounts carried out under section 145 of the 2011 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.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounts records were not kept in respect of the Trust 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.



C L Baker FCCA

18th March 2026

CE Accounting Ltd
62 Robson Drive
Hoo St Werburgh
Rochester
Kent
ME3 9EA

THE MARDEN FRUIT SHOW SOCIETY CIO (MFSS)

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025**

	Notes	Restricted Funds 2025 Total £	Unrestricted Funds 2025 Total £	TOTAL Funds 2025 Total £	TOTAL Funds 2024 Total £
Income from:					
Donations and legacies		3,290	-	3,290	5,618
Charitable activities					
Show and competition income		-	121,527	121,527	118,568
Education programme income		25,500	-	25,500	15,182
Raising funds:					
Membership subscriptions and donations		-	2,101	2,101	1,832
Investment income	2	-	1,497	1,497	739
Auction donations		-	-	-	-
Education Show Income		3,800	-	3,800	55
Total income		32,590	125,125	157,715	141,994
Expenditure on:					
Charitable activities					
Show and competition expenditure		-	64,652	64,652	49,836
Handbook expenditure		-	-	-	-
Education programme		27,488	-	27,488	29,942
Support Costs		-	44,235	44,235	47,217
Administrative Costs - Fruit Show Payroll		-	-	-	6,480
Total expenditure	3	27,488	108,887	136,375	133,474
Net income/(expenditure) before transfers		5,102	16,238	21,340	8,250
Insurance Income	7	-	-	-	6,290
Gain/(Loss) on investment assets	8	-	2,095	2,095	307
Net movement in funds		5,102	18,333	23,435	15,117
Funds brought forward 1 January 2025		(1,644)	84,653	83,009	67,892
Funds carried forward 31 December 2025		3,458	102,986	106,444	83,009

All transactions are derived from continuing activities.

All recognised gains and losses are included in the Statement of Financial Activities.

THE MARDEN FRUIT SHOW SOCIETY CIO (MFSS)

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024**

		Restricted Funds	Unrestricted funds	Total 2024
	Notes	£	£	£
Income from:				
Donations and legacies		5,618	-	5,618
		-	-	-
Charitable activities				
Show and competition income		-	118,568	118,568
Education programme income		15,182	-	15,182
Raising funds:				
Membership subscriptions and donations		-	1,832	1,832
Investment income	2	-	739	739
Auction Donations		-	-	-
Education show Income		55	-	55
Total income		<u>20,855</u>	<u>121,139</u>	<u>141,994</u>
Expenditure on:				
Charitable activities				
Show and competition expenditure		-	97,052	97,052
Handbook expenditure		-	-	-
Education programme		29,942	-	29,942
Administrative costs		-	6,480	6,480
Donations Made		-	-	-
Total expenditure	3	<u>29,942</u>	<u>103,532</u>	<u>133,474</u>
 Net Income/(expenditure) before		(9,087)	17,607	8,520
 Insurance Income	7		6,290	6,290
 Gain/(Loss) on investments				
Gain/Loss on investment assets	8	-	307	307
 Net movement in funds		<u>(9,087)</u>	<u>24,204</u>	<u>15,117</u>
 Funds brought forward 1 January 2024		7,443	60,449	67,892
 Funds carried forward 31 December 2024		<u>(1,644)</u>	<u>84,653</u>	<u>83,009</u>

All transactions are derived from continuing activities.

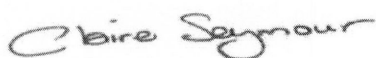
All recognised gains and losses are included in the Statement of Financial Activities.

THE MARDEN FRUIT SHOW SOCIETY CIO (MFSS)

**BALANCE SHEET
AS AT 31 DECEMBER 2025**

	Notes	2025	2024	
			£	£
Fixed Assets				
Tangible assets	7	2,082	2,517	
Investments	8	<u>14,183</u>	<u>12,088</u>	
		16,265		14,605
Current Assets				
Debtors	10	8,645	15,481	
Current Asset Investments	9	1,222	501	
Cash at bank and in hand		<u>88,468</u>	<u>69,951</u>	
		98,335	85,933	
Creditors: amounts falling due within one year	11	<u>(8,156)</u>	<u>(17,529)</u>	
Net Current Assets		<u>90,179</u>	<u>68,404</u>	
		106,444	83,009	
Net Assets		<u>106,444</u>	<u>83,009</u>	
Funds				
Restricted Funds - Education Budget	12	3,458	(1,644)	
Unrestricted funds		<u>102,986</u>	<u>84,653</u>	
	13	<u>106,444</u>	<u>83,009</u>	

Approved by the Board of Trustees on the 16th March 2026 and signed on their behalf by:



Ms C Seymour
Trustee

The notes on pages 10 to 16 form part of these accounts.

THE MARDEN FRUIT SHOW SOCIETY CIO (MFSS)

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

1 ACCOUNTING POLICIES

1.1 Basis of preparation

The Marden Fruit Show Society CIO (MFSS) is a registered charity in the United Kingdom. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are to promote the sciences of agriculture and arboriculture, particularly in connection with the production of better fruit.

The financial statements have been prepared in accordance with the Society's governing document and "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) (effective 1 January 2019)". The Society is a Public Benefit Entity as defined by FRS 102.

The Society has taken advantage of the provision in the SORP for charities applying FRS 102 update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied unless otherwise stated.

1.2 Funds accounting

Unrestricted general funds are funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for any other purpose.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor through the terms of an appeal.

1.3 Income recognition

All income is included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

- Show and competition income is accounted for on an accruals basis.
- Donations and subscriptions are accounted for as receivable.
- Investment income has been accounted for on an accruals basis.

1.4 Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs allocated directly to such activities and those costs of an indirect nature necessary to support them.

THE MARDEN FRUIT SHOW SOCIETY CIO (MFSS)

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

1 ACCOUNTING POLICIES (CONTINUED)

1.4 Expenditure recognition (continued)

- Governance costs include those incurred in the governance of the charity and are primarily associated with general meetings of the charity and compliance with legal requirements.

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

1.5 Support costs allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, and administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out at the principal address. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources.

1.6 Tangible fixed assets

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Computer and other equipment	25% straight line
Fruit display stand	20% straight line
Education Vehicle	25% reducing balance

No depreciation has been provided on the Society's Cups as in the opinion of the trustees the residual value of these tangible fixed assets are in excess of the book values as supported by an insurance valuation undertaken in 2013.

All assets costing more than £100 are capitalised and the depreciation is charged on a monthly basis from acquisition.

1.7 Investments

Investments are recognised initially at fair value which is normally the transaction price excluding transaction costs. Subsequently, they are measured at fair value with changes recognised in 'net gains / (losses) on investments' in the SoFA if the shares are publicly traded or their fair value can otherwise be measured reliably. Other investments are measured at cost less impairment.

1.8 Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

1.9 Creditors due over one year

Creditors due over one year are stated without interest or other charges.

1.10 Tax

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

1.11 Employee benefits

The charity operates a defined contribution plan for the benefit of its employees. Contributions are expensed as they become payable.

THE MARDEN FRUIT SHOW SOCIETY CIO (MFSS)

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

1 ACCOUNTING POLICIES (CONTINUED)

1.12 Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 9 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

Budgets are now prepared for the next financial year and we have forecasted similar income and expenditure to the previous year. We have in place a robust promotional and marketing strategy and pro-active campaign of engagement with a broad range of additional companies which will deliver knowledge and access to opportunities. Prudent management and the support of its sponsors has placed the Marden Fruit Show Society in a strong position as a going concern.

1.13 Judgements and key sources of estimation uncertainty

Accounting estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Useful economic lives of tangible assets

The annual depreciation charge for tangible assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual values are reassessed annually. They are amended when necessary to reflect current estimates, based on technological advancement, future investments, economic utilisation and the physical condition of the assets. See note 9 for the carrying amount of the property plant and equipment, and note 1.6 for the useful economic lives for each class of assets.

2 INVESTMENT INCOME				2025	2024
				£	£
Bank Interest				721	-
Dividends in listed investment				776	739
				<u>1,497</u>	<u>739</u>

3 EXPENDITURE					
	Staff Costs £	Direct Costs £	Support Costs £	2025 £	2024 £
Charitable activities					
Show and competition expenditure	-	64,652	44,235	108,887	97,052
Handbook expenditure	-	-	-	-	-
Education programme	18,588	8,900	-	27,488	29,942
Administrative costs- Fruit Show Payroll	-	-	-	-	6,480
Total expenditure	<u>18,588</u>	<u>73,552</u>	<u>44,235</u>	<u>136,375</u>	<u>133,474</u>

THE MARDEN FRUIT SHOW SOCIETY CIO (MFSS)

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

4 SUPPORT COSTS	Show and competition	Handbook	Education	2025	Total 2024 £
Printing and stationery	414	-	-	414	203
Telephone	670	-	-	670	1,819
Postage	48	-	-	48	60
Unit Storage for show Equipment	2,084	-	-	2,084	2,043
Insurance	3,799	-	-	3,799	3,449
Office expenses and mileage	627	-	-	627	5,830
Computer and internet access	2,986	-	-	2,986	3,083
Website costs	457	-	-	457	100
Professional fees	27,120	-	-	27,120	19,995
Other expenses	100	-	-	100	763
Bank and Card Machine Charges	28	-	-	28	6
Training	216	-	-	216	-
Depreciation of computer and other Equipment	435	-	-	435	610
Governance					
Meeting costs AGM	1,493	-	-	1,493	3,351
Committee Meetings	345	-	-	345	-
Professional fees	198	-	-	198	2,563
Bookkeeping support	2,366	-	-	2,366	2,392
Independent examination	850	-	-	850	950
	<u>44,235</u>	<u>-</u>	<u>-</u>	<u>44,235</u>	<u>47,217</u>

5 STAFF & KEY PERSONNEL COSTS		2025 £	2024 £
Wages and salaries	M. Hounsell	18,228	18,947
Wages and salaries	R. Heather	-	6,331
Social security costs		-	-
Pension costs		360	530
		<u>18,588</u>	<u>25,808</u>

The average monthly number of staff in the year was 1 (2024: 1).

No member of staff earned more than £60,000 during the year (2024: Nil).

The total amount of employee salary and benefits received by key management personnel is : £18,588 (2024: £25,808).

Eileen Haffenden, Fruit Show Manager is contracted on a Subcontractor basis and was paid £27,120 (2024 : £12,480)

Note: Wages & salaries for 2024 has been adjustd to reflect all employed staff in that year.

6 TRUSTEES REMUNERATION AND EXPENSES

None of the Trustees received remuneration during the year. All reimbursed expenses are incurred exclusively for charitable purposes. £155.31 was reimbursed for hotel, travel & subsistence

In accordance with normal commercial practice the charity has purchased insurance to protect Trustees and officers from claims arising from negligent acts, errors or omissions occurring whilst on charity business. The cost of this insurance was : £1,411 (2024: £1,411).

THE MARDEN FRUIT SHOW SOCIETY CIO (MFSS)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

7 TANGIBLE FIXED ASSETS	Cups	Computer and other equipment	Fruit display stand	Education vehicle	Total
	£	£	£	£	£
Cost					
Cost at 1 January 2025	1,479	3,625	22,787	11,472	39,363
Additions	-	-	-	-	-
Disposals					
As at 31 December 2025	<u>1,479</u>	<u>3,625</u>	<u>22,787</u>	<u>11,472</u>	<u>39,363</u>
Depreciation					
Depreciation at 1 January 2025	-	2,587	22,787	11,472	36,846
Charge for the year	-	435	-		435
As at 31 December 2025	<u>-</u>	<u>3,022</u>	<u>22,787</u>	<u>11,472</u>	<u>37,281</u>
Net Book Value					
As at 31 December 2025	<u>1,479</u>	<u>603</u>	<u>-</u>	<u>-</u>	<u>2,082</u>
As at 31 December 2024	<u>1,479</u>	<u>1,038</u>	<u>-</u>	<u>-</u>	<u>2,517</u>

The Cups are used for direct charitable purposes at the Fruit Show and Competition. The computer and other equipment are used for administration purposes.

8 INVESTMENTS	2025	2024
	£	£
Investments (M & G Charifund)		
Market value at 1 January 2025	12,088	11,781
(Loss)/Gain on Investment	<u>2,095</u>	<u>307</u>
Market value at 31 December 2025	<u>14,183</u>	<u>12,088</u>
Historical cost at 31 December 2025	<u>1,253</u>	<u>1,253</u>

The fair value of listed investments is determined by reference to the mid-market value price at 31 December 2025

9 CURRENT ASSET INVESTMENTS	2025	2024
	£	£
Nationwide Building Society	<u>1,222</u>	<u>501</u>
	<u>1,222</u>	<u>501</u>
10 DEBTORS	2025	2024
Trade debtors	2,006	9,009
Other debtors - Overpaid PAYE	21	-
Prepayments	4,383	4,075
VAT	<u>2,235</u>	<u>2,397</u>
	<u>8,645</u>	<u>15,481</u>

THE MARDEN FRUIT SHOW SOCIETY CIO (MFSS)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

11 CREDITORS: amounts falling due within one year	2025	2024
	£	£
Trade creditors	6,122	14,860
Other creditors	-	-
PAYE	-	569
VAT	-	-
Pension	134	200
Accruals	1,900	1,900
Hire purchase obligations	-	-
	<u>8,156</u>	<u>17,529</u>

12 RESTRICTED FUNDS	At 1st Jan 2025	Income	Expenditure	Transfer between funds	At 31 December 2025
	£	£	£		£
2025					
Education programme	(1,644)	32,590	(27,488)	-	3,458
2024					
Education programme	7,443	20,855	(29,942)	-	(1,644)

Education programme

This programme offers free workshops to children from EFYS (Early Years Foundation Skills) and Key stages 1-4 through out the UK. A substantial library of online resources is also available for download from the charity's website. Dedicated sponsorship has seen the programme develop from solely a primary school resource using colourful characters and hands on activities to educate young children about where their fruit comes from to an initiative that engages teenagers about the career opportunities within the sector.

13 ANALYSIS OF NET ASSETS BETWEEN FUNDS	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£
2025			
Fixed Assets	2,082	-	2,082
Investments	14,183	-	14,183
Current Assets	94,877	3,458	98,335
Current Liabilities	(8,156)	-	(8,156)
	<u>102,986</u>	<u>3,458</u>	<u>106,444</u>
2024			
Fixed Assets	2,517	-	2,517
Investments	12,088	-	12,088
Current Assets	87,577	(1,644)	85,933
Current Liabilities	(17,529)	-	(17,529)
	<u>84,653</u>	<u>(1,644)</u>	<u>83,009</u>

THE MARDEN FRUIT SHOW SOCIETY CIO (MFSS)

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

14 INDEPENDENT EXAMINATION FEE

The independent examination fee is £850.00

15 RELATED PARTY TRANSACTIONS

There were related party transactions in the year, Chris Morris, Treasurer, is the CFO of Avalon Fresh Ltd. During the year Avalon Fresh Ltd paid £5,750 to the Society (2024: £850.00) in respect of sponsorship.

Claire Seymour, Chair of Trustees, is a director and PSC for NP Seymour Ltd. During the year NP Seymour paid £7,000 (2024: £7,000) in respect of sponsorship.

Jonathan Blackman, Trustee, is an Employee of HL Hutchinson Ltd. During the year HL Hutchinson paid £7,000 (2024 : £7000)

NP Seymour received a 10% reduction on their trade stand for being a major sponsor

HL Hutchinson received a 10% reduction on their trade stand for being a major sponsor

HL Hutchinson received a 50% reduction on their membership subscription

K. Kelliher received a 20% reduction on her membership subscription

MARDEN FRUIT SHOW SOCIETY CIO (MFSS)

STATEMENT OF FINANCIAL INFORMATION

THE YEAR ENDED 31 DECEMBER 2025

	Show 2025 £	Competition 2025 £	Education 2025 £	Total 2025 £	Total 2024 £
Income					
Stand rent	85,671	-	-	85,671	78,846
Sponsorship / Donations	14,400	9,000	28,790	52,190	60,402
Dinner	-	-	-	-	-
Misc. Show income	12,456	-	-	12,456	-
Education other shows	-	-	3,800	3,800	55
Education workshops	-	-	-	-	120
	<u>112,527</u>	<u>9,000</u>	<u>32,590</u>	<u>154,117</u>	<u>139,423</u>
Expenditure					
Wages	-	-	18,588	18,588	19,328
Rent of building	14,863	-	-	14,863	14,410
Shell schemes, Walling & Electric	14,741	-	-	14,741	11,990
Security	1,874	-	-	1,874	1,938
Registration and tickets	-	-	-	-	95
Catering	2,724	-	-	2,724	1,872
Sundry hire costs	1,256	-	-	1,256	1,261
Other expenses	5,697	3,170	-	8,867	7,027
Advertising	8,438	-	-	8,438	4,585
Prizes	-	6,638	-	6,638	6,510
Printing and distribution	-	-	-	-	-
Materials & samples	-	-	-	-	669
Bad Debts written off	941	-	-	941	-
Labour & Forklift for Show	4,230	-	-	4,230	6,056
Contractor	-	-	4,411	4,411	-
Travel & Subsistence	80	-	1,139	1,219	1,106
Van Costs & HP Interest	-	-	2,669	2,669	2,685
Sundry	-	-	681	681	245
	<u>54,844</u>	<u>9,808</u>	<u>27,488</u>	<u>92,140</u>	<u>79,777</u>
Contribution to surplus	<u>57,683</u>	<u>(808)</u>	<u>5,102</u>	<u>61,977</u>	<u>59,646</u>