

CHARITY NUMBER:SC045896

FRUIT MIINISTRIES
TRUSTEES REPORT
AND ACCOUNTS
FOR THE YEAR ENDED 30th June 2024

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AND ACCOUNTS
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FRUIT MINISTRIES

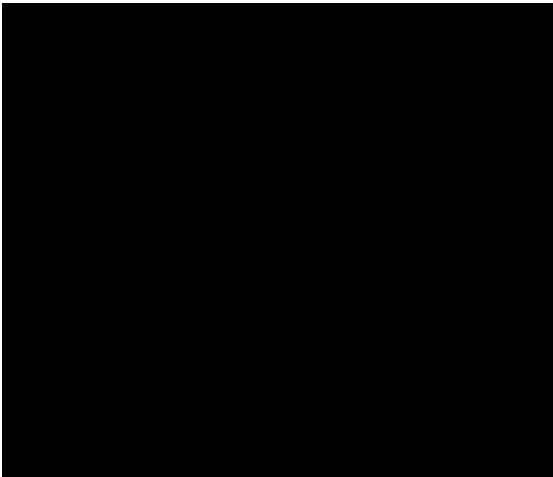
ACCOUNTS

For the year ended 30th June 2024

TRUSTEES

PRINCIPAL CONTACT ADDRESS

INDEPENDENT EXAMINER



Orchard Books & Payroll Ltd
3 Wyvis Drive
Balloch
Inverness
IV2 7HP

REGISTERED CHARITY NUMBER: SC045896

Fruit Ministries

Trustees' Report

for the period ended 30th June 2024

The trustees are pleased to present our report and accounts for Fruit Ministries (formerly The Catalyst Foundation) for the period ended 30th June 2024.

Organisation

The organisation was registered as a Scottish Charitable Incorporated Organisation (SCIO) on the 13th August 2015. The SCIO is governed by a constitution. On the 1st November 2019 the charity changed its name to Fruit Ministries.

Appointment and Induction of Trustees

Any person, nominated individual or body who/which wishes to become a Charity Trustee must sign a written application for Charity Trusteeship; and for a corporate body, that application must be signed by an appropriately authorised officer of that body who will remain as the representative of that corporate body until such time as the corporate body informs the Board otherwise. The application will then be considered by the Board at its next Board meeting. The Board may, at its discretion, refuse to admit any person, nominated individual or corporate body, or veto the proposed authorised officer acting as a representative of a corporate body, to Charity Trusteeship.

Charitable Purposes of the Charity ; principal activities of the Charity

The organisation is established for charitable purposes only, and in particular, the purposes are:

- 1 the advancement of religion; and
- 2 the advancement of education
- 3 the advancement of citizenship or community development

The area within which the organisation shall operate (in this constitution referred to as the 'Area of Benefit') shall be The Highlands, Scotland and other parts of the UK. The organisation shall promote (but not promote exclusively) its activities and delivery operations to people within the 'Area of Benefit', defined as 'anyone'. These people will be the organisation's beneficiaries.

The vision of Fruit Ministries is to facilitate a movement across the body of Christ, to become a truly transformed people, so we can transform the world around us, by His Spirit in us.

Currently, the key vehicle for this has been through the creation of The Promise. Starting as a book, being developed into a programme and evolving from there into a blended toolkit for deeper ongoing discipleship. Over the past year we have seen the further extension of people joining this programme of work, leading to incredible impact in people's lives.

Activities & Future Plans

The Promise Coaching App has seen a steady-state continuation of over 30 people accessing the free and subscribed-for content in the App. Most participants have been from the UK, with a couple of people following the coaching work in America. Feedback continues to be excellent, with particular feedback that emphasises the depth of the discovery as being 'life-changing'.

In addition to this, The Promise Gatherings continued each month, with a consistent group of people meeting, to share prayer, testimonies and spiritual growth. Fifty percent of these were face to face and fifty percent by zoom, to enable people on different time zones to join us.

2024 saw a strong focus on the delivery of one to one coaching for many who expressed a desire for additional support. Weekly sessions were held and conducted by different members of the board. Huge thanks go to [REDACTED] for all the hours they have dedicated to this. Feedback confirms the huge extra value this has brought people, enabling them to identify and address many unseen 'blind spots', that have brought a deeper sense of breakthrough.

As we moved from 2024 into 2025, The Board took a month to earnestly pray into the future direction of what now needs to happen. The outcome of this was that the following activities are to continue:

- The App content, providing 'passive' income from those who subscribe to the coaching content.
- The monthly Gatherings, with a renewed focus on prayer and hearing other peoples' stories.
- The personal one to one coaching.

Fruit Ministries

Trustees' Report for the period ended 30th June 2024

Activities & Future Plans (continued)

The App has largely proved a stable platform, but recently, we have been experiencing some challenges with it. These technical issues are currently being investigated and must be fully resolved before a greater influx of subscribers can be accommodated.

In tandem, the Board are taking an extended period of praying into 'what comes next'. In such a rapidly changing world, our desire is to stay in line with the broader vision and we believe the next six months need to be taken as a minimum, to agree this direction. As a result, we will not be promoting or marketing The Promise, whilst still fully servicing those who are faithfully subscribing.

Finances

There is a deficit of £2,660 (2023 - Deficit £3,637) resulting from this investment. The trustee's believe that there are sufficient reserves for the ongoing operation of the charity for the duration of 2025 and are reviewing further income streams from subscriptions and donations as well as keeping under review ongoing regular expenditure to ensure the charity can meet its obligation.

Approval

This report was approved by the Board of Trustees on 12th March 2025



Trustee & chair

Fruit Ministries

Independent Examiner's Report to Fruit Ministries.

I report on the financial statements of the charity for the year ended 30th June 2024, which are set out on pages 6 to 9.

Respective responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 (as amended) ("the 2006 Regulations"). The charity's trustees consider that the audit requirement of Regulation 10(1)(d) of the 2006 Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1)(c) of the 2005 Act and to state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

My examination is carried out in accordance with Regulation 11 of the 2006 Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the view given by the accounts.

Independent Examiner's Statement

In the course of my examination no matter has come to my attention:-

- 1 which gives me reasonable cause to believe that, in any material respect, the requirements:-
to keep accounting records in accordance with section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Regulations, and
to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Regulations have not been met, or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Date: 12th March 2025

Orchard Books & Payroll Ltd
3 Wyvis Drive
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IV2 7HP

Fruit Ministries

Statement of Receipts and Payments For the year ended 30th June 2024

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Receipts					
Donations		962	-	962	522
Income from Charitable Activities	2	1,690	-	1,690	460
Other Income		-	-	-	-
Total Receipts		2,652	-	2,652	982
Payments					
Charitable activities	4	5,312	-	5,312	4,619
Independent Examination Fee		-	-	-	-
Total resources expended		5,312	-	5,312	4,619
Surplus/ (Deficit) for year		(2,660)	-	(2,660)	(3,637)

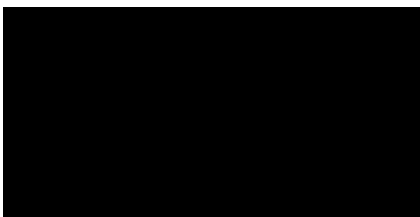
Fruit Ministries

Statement of Balances as at 30th June 2024

	30/06/2024	30/06/2023
	£	£
Cash Funds		
Cash & Bank Balances as at beginning of the year.	6,383	10,020
Surplus for the year	(2,660)	(3,637)
Total Cash Funds	<u>3,723</u>	<u>6,383</u>
 Liabilities		
Creditors	-	50
Provision for Independent Examination	-	-
	<u>-</u>	<u>50</u>

Approval

This report was approved by the Board of Trustees on 12th March 2025
and signed on its behalf



Trustee & treasurer

Fruit Ministries

Notes to the Financial Statements for the year ended 30th June 2024

1. Accounting Policies

The financial statements have been prepared in accordance with the provisions of the Statement of Recommended Practice for Charities. The principal policies which have been used are:

a. Basis of Preparation

The financial statements are prepared under the receipts and payments basis.

b. Income

Income represents voluntary donations and gifts.

c. Allocation of Expenditure

Charitable activities represent the cost incurred in running and upkeep of the charity.

d. Asset Capitalisation

Items of equipment costing in excess of £100 for permanent use by the charity are capitalised in the balance sheet and depreciation is applied at a straight line rate of 25% on cost.

e. Nature and Purpose of Funds

Unrestricted funds are those that may be used at the discretion of the trustees in the furtherance of the objectives of the charity. Funds that are to be used for specific purposes are shown within restricted funds.

2. Income from Charitable Activities

	30/06/2024	30/06/2023
Income from app & software credits	1,690	460
Total	1,690	460

3. Restricted Funds

	£
Balance at 1 July 2022	-
Incoming Resources in year	-
Outgoing resources in Year	-
Balance at 30 June 2023	-

4. Payments to Trustees

No payments were made to trustees for their activities as trustees.

Fruit Ministries

Notes to the Financial Statements - continued
for the year ended 30th June 2024

5. Charitable Activities	Period Ending 30/06/2024	Period Ending 30/06/2023
Training Programme Production Costs	1,091	4,054
Filming & Production	-	96
Book Purchases	60	-
Venue Hire	300	50
Support Costs (note 6)	3,861	419
TOTAL	5,312	4,619

6. Support Costs	Period Ending 30/06/2024	Period Ending 30/06/2023
Accountancy & Book Keeping	1,120	80
Advertising & PR	1,488	33
Dues & Subscriptions	302	30
Events & Conferences	-	134
IT & Software Expenses	412	39
Postage, Printing & Stationery	79	25
Communications	200	31
Travel Expenses	-	39
Insurance	239	-
Misc. Expenses	21	8
TOTAL	3,861	419

