

**CHARITY NUMBER:SC045896**

**FRUIT MIINISTRIES  
TRUSTEES REPORT  
AND ACCOUNTS  
FOR THE YEAR ENDED 30th June 2025**

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## **FRUIT MINISTRIES**

### **ACCOUNTS**

**For the year ended 30th June 2025**

**TRUSTEES**

Jayne Minto (chair)  
Sue Simpson (resigned 1st March 2026)  
Kathryn Brook-Simpson  
Alan Webster (appointed 1st March 2026)

**PRINCIPAL CONTACT ADDRESS**

1 Thorngreen Road  
Kinrossie  
Perth  
PH2 6HR

**INDEPENDENT EXAMINER**

Gareth Jones FCCA  
Orchard Books & Payroll Ltd  
42 Shore Street  
Nairn  
IV12 4PX

**REGISTERED CHARITY NUMBER:**

SC045896

## Fruit Ministries

### Trustees' Report for the period ended 30th June 2025

The trustees are pleased to present our report and accounts for Fruit Ministries (formerly The Catalyst Foundation) for the period ended 30th June 2025.

#### 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.

#### Activities & Future Plans

2024-2025 resulted in a year where the trustees felt lead to the pause of all face-to-face gatherings, a reduction in those who were subscribing to the ongoing coaching and a moratorium on accepting new invitations. Spiritually, our sense was that The Lord was ordaining a God-induced 'year of fallow', not because anything that had gone before was 'wrong', but because we are being moved into what comes next.

Many loyal supporters continued to donate and support Fruit Ministries though this year and an emphasis was placed on ensuring we communicated well; with transparency, honesty and hope.

Whilst existing coaching relationships have continued, frequency has been reduced. This has been an extremely positive sign that God has been leading people from dependency on the coaching, to the fuller integration of this as a lifestyle with The Holy Spirit Himself. This was always our greatest hope.

2025 has been a productive year of 'clearing the decks'. In line with the 'year of fallow' direction we received from God, constructive decisions were made to rationalise all expenditure and systems.

## Fruit Ministries

### Trustees' Report for the period ended 30th June 2024

#### Activities & Future Plans (continued)

Communication in 2025 revolved around 'key points of clarity', as opposed to 'set dates in the diary'. Meetings have been conducted via whats app video, to enable face to face contact, without the cost of hiring an on-site venue. This has further cemented the strong bond and unity of vision from the core group of people who continue to partner with Fruit Ministries. However, we go into 2026 knowing that community and relationships are key to us all. We are trusting God will lead the way with that.

All in all, administration activities in 2025 have been a year of intentional stewardship, radical obedience and a shift from overtly basing our 'worth' as a charity from 'action / activities/outcomes, to a focus on measuring that worth on the degree to which we have honoured what God has asked us to do. This we have held to dearly.

We are now entering 2026 with a clear remit; That we are to 'become' – for real – all that The Promise endorses, to take us to a place where God fills us with His message and next-steps vision. These messages are being incubated right now – and God is insisting we do not rush to communicate, to act or to promote these yet in any way.

As we step across that threshold into 2026, as a Board we find ourselves passionately responding to the clarion call of Isaiah 6:8 ; whatever the cost, whatever the request, whatever the opposition, whatever the message; 'here I am Lord, send me'.

#### Finances

There is a deficit of £2,249 (2024 - Deficit £2,660) resulting from this investment. The trustee's believe that there are sufficient reserves for the ongoing operation of the charity for the duration of 2026 and are reviewing further income streams 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 11th March 2026 and signed on its behalf



Jayne Minto  
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 2025, 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.



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

Date: 11th March 2026

## Fruit Ministries

### Statement of Receipts and Payments For the year ended 30th June 2025

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
<b>Receipts</b>					
Donations		428	-	428	962
Income from Charitable Activities	2	1,330	-	1,330	1,690
Other Income		-	-	-	-
<b>Total Receipts</b>		<b>1,758</b>	<b>-</b>	<b>1,758</b>	<b>2,652</b>
<b>Payments</b>					
Charitable activities	4	4,007	-	4,007	5,312
Independent Examination Fee		-	-	-	-
<b>Total resources expended</b>		<b>4,007</b>	<b>-</b>	<b>4,007</b>	<b>5,312</b>
Surplus/ (Deficit) for year		<b>(2,249)</b>	<b>-</b>	<b>(2,249)</b>	<b>(2,660)</b>

## Fruit Ministries

### Statement of Balances as at 30th June 2025

	30/06/2025	30/06/2024
	£	£
<b>Cash Funds</b>		
Cash & Bank Balances as at beginning of the year.	3,723	6,383
Surplus for the year	(2,249)	(2,660)
Total Cash Funds	<u>1,474</u>	<u>3,723</u>
 <b>Liabilities</b>		
Creditors	-	-
Provision for Independent Examination	-	-
	<u>-</u>	<u>-</u>
	<u><u>-</u></u>	<u><u>-</u></u>

### Approval

This report was approved by the Board of Trustees on 11th March 2025  
and signed on its behalf



Kathryn Brook-Simpson  
Trustee



# Fruit Ministries

## Notes to the Financial Statements for the year ended 30th June 2025

### 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

	30/06/2025	30/06/2024
Income from app & software credits	1,330	1,690
<b>Total</b>	<b>1,330</b>	<b>1,690</b>

### 3. Restricted Funds

	£
Balance at 1 July 2024	-
Incoming Resources in year	-
Outgoing resources in Year	-
Balance at 30 June 2025	-

### 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 2025**

5. Charitable Activities	Period Ending 30/06/2025	Period Ending 30/06/2024
Training Programme Production Costs	-	1,091
Filming & Production	-	-
Book Purchases	-	60
Venue Hire	55	300
Support Costs (note 6)	3,952	3,861
TOTAL	4,007	5,312

	Period Ending 30/06/2025	Period Ending 30/06/2024
<b>6. Support Costs</b>		
Accountancy & Book Keeping	960	1,120
Advertising & PR	1,156	1,488
Dues & Subscriptions	266	302
Events & Conferences	-	-
IT & Software Expenses	1,094	412
Postage, Printing & Stationery	62	79
Communications	89	200
Travel Expenses	-	-
Insurance	250	239
Misc. Expenses	75	21
<b>TOTAL</b>	<b>3,952</b>	<b>3,861</b>



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#### Audit history log

Date	Action
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Sun, 29th Mar 2026 19:17:36 BST	Jayne Minto signed the envelope (94.7.39.210)
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Tue, 31st Mar 2026 9:12:55 BST	Mrs Kathryn Adele Brook-Simpson viewed the envelope (81.140.188.140)
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