**CHARITY NUMBER:SC045896**

# FRUIT MINISTRIES

# TRUSTEES REPORT

# AND ACCOUNTS

# FOR THE YEAR ENDED 30th June 2026

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# AND ACCOUNTS

# FOR THE YEAR ENDED 30th June 2026

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# FRUIT MINISTRIES

# ACCOUNTS

## For the year ended 30th June 2026

| | |
|---|---|
| **TRUSTEES** | Jayne Minto (chair)<br>Sue Simpson (resigned 1st March 2026)<br>Kathryn Brook-Simpson<br>Alan Webster (appointed 1st March 2026) |
| **PRINCIPAL CONTACT ADDRESS** | 1 Thorngreen Road<br>Kinrossie<br>Perth<br>PH2 6HR |
| **INDEPENDENT EXAMINER** | Gareth Jones FCCA<br>Orchard Books & Payroll Ltd<br>42 Shore Street<br>Nairn<br>IV12 4PX |
| **REGISTERED CHARITY NUMBER:** | SC045896 |

# Fruit Ministries

## Trustees' Report
## for the period ended 30th June 2026

The trustees' are pleased to present our report and accounts for Fruit Ministries (formerly The Catalyst Foundation) for the period ended 30th June 2026.

### 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
This year has been a year of transitioning, from the previous period of reflective fallow, into a focussed and clear pathway for the next season ahead. This is set to be pivotal and will tie together everything that has been implemented, experienced, tested and learned from in previous years. All we have done so far has been building our readiness for what comes next.

In terms of activity, this has been centred around:
Extended periods of prayer and fasting, waiting to receive the new revelatory vision.
The closure of what we have been instructed to let go of. This was primarily the Coaching App and associated coaching activities.
The creation of 'new wine' material, that will be implemented in 2027. (Matt 9:17)
Regular meetings to review, update and support the existing partners of Fruit Ministries.

This period of transition is noticeable for the difference in approach we are being guided to, from 'how the worlds culture would do things', to 'how the Kingdom of God does things'. What we are stewarding is nothing short of a 'Joshua 3' pioneering new-way, 'that has never been walked before'; as we are being led into the Promised Land of what God has been preparing for this Ministry. This, by the very nature of what it is, has brought spiritual opposition, that can only be overcome by following specific instructions, as provided by The Spirit of God. So the usual 'busyness and productivity' has intentionally been replaced with a distinct honouring and obedience to what is being asked of us, one step at a time. The noticeable difference being, the essential prioritisation of soaking in the presence of God, as His direction marinades within our consciousness and builds our own spiritual stature, strength and power.

# Fruit Ministries

## Trustees' Report
## for the period ended 30th June 2026

**Activities & Future Plans (continued)**
We are closing this year with a remarkable increase in faith, clarity and expectation, that would be impossible to manufacture. This provides the re-assurance that everything that can be, is completely on track. We are not mistaking this change in pace with permission for apathy. Rather, the degree of 'leaning in' is creating the type of focus that can easily be missed in the blinkered approach of busily 'doing'.

Future plans are fully aligned to an emerging big picture vision that relates to the transformation of the people of God. It is radical, larger than anything we could have imagined and essential for the future of His people and impact on the world. As such, we believe we are building a framework of development tools, that are 'awaiting the appointed time.' These will include:
New written material in the form of a 'call to arms' new book.
New Personal and Group Discipleship material and videos.
A new on-line portal for hosting all the new content.

Funding and timescales for this are still emerging.

As we look ahead now to the future, we are so thankful for the timing, grace, provision, discipline and wisdom of a God who 'knows the beginning from the end'. He is the Father of all we are doing in Fruit Ministries. And to Him we give all the glory.

**Finances**
There is a deficit of £360 (2025 - Deficit £2,249) resulting from this investment. The trustee's believe that there are sufficient reserves for the ongoing operation of the charity for the duration of 2026-2027 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 6th November 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 2026, 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. 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: 6th November 2026

# Fruit Ministries

**Statement of Receipts and Payments**
**For the year ended 30th June 2026**

| | Notes | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2026 £ | Total Funds 2025 £ |
|---|---|---|---|---|---|
| **Receipts** | | | | | |
| Donations | | 1,049 | - | 1,049 | 428 |
| Income from Chartable Activities | 2 | 1,274 | - | 1,274 | 1,330 |
| Other Income | | - | - | - | - |
| **Total Receipts** | | 2,323 | - | 2,323 | 1,758 |
| **Payments** | | | | | |
| Charitable activities | 4 | 2,683 | - | 2,683 | 4,007 |
| Independent Examination Fee | | - | - | - | - |
| **Total resources expended** | | 2,683 | - | 2,683 | 4,007 |
| Surplus/ (Deficit) for year | | (360) | - | (360) | (2,249) |

# Fruit Ministries

**Statement of Balances as at 30th June 2026**

| | 30/06/2026<br>£ | 30/06/2025<br>£ |
|---|---|---|
| **Cash Funds** | | |
| Cash & Bank Balances as at beginning of the year. | 1,474 | 3,723 |
| Deficit for the year | (360) | (2,249) |
| Total Cash Funds | 1,114 | 1,474 |
| | | |
| **Liabilities** | | |
| | | |
| Creditors | - | - |
| Provision for Independent Examination | - | - |
| | - | - |

**Approval**

This report was approved by the Board of Trustees on 6th November 2026 and signed on its behalf



Kathryn Brook-Simpson
Trustee

# Fruit Ministries

**Notes to the Financial Statements**
**for the year ended 30th June 2026**

**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**

| | **30/06/2026** | **30/06/2025** |
|---|---|---|
| Income from app & software credits | 1,274 | 1,330 |
| **Total** | **1,274** | **1,330** |

**3. Restricted Funds**

| | **£** |
|---|---|
| Balance at 1 July 2025 | - |
| Incoming Resources in year | - |
| Outgoing resources in Year | - |
| Balance at 30 June 2026 | - |

**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 2026**

| **5. Charitable Activities** | **Period Ending 30/06/2026** | **Period Ending 30/06/2025** |
|---|---|---|
| Training Programme Production Costs | - | - |
| Filming & Production | - | - |
| Book Purchases | - | - |
| Venue Hire | - | 55 |
| Support Costs (note 6) | 2,683 | 3,952 |
| TOTAL | 2,683 | 4,007 |

| **6. Support Costs** | **Period Ending 30/06/2026** | **Period Ending 30/06/2025** |
|---|---|---|
| Accountancy & Book Keeping | 960 | 960 |
| Advertising & PR | 1,056 | 1,156 |
| Dues & Subscriptions | - | 266 |
| Events & Conferences | 248 | - |
| IT & Software Expenses | 204 | 1,094 |
| Postage, Printing & Stationery | 78 | 62 |
| Communications | - | 89 |
| Travel Expenses | - | - |
| Insurance | 137 | 250 |
| Misc. Expenses | - | 75 |
| TOTAL | 2,683 | 3,952 |

Signable

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| Wed, 11th Nov 2026 12:00:29 GMT | Mrs Kathryn Adele Brook-Simpson - Signer (ed53414c8c03bbf4fdd57c4f5fef7731) |

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