



MOLDOVA SUPPORT GROUP
heart4nisporeni



**Report of the Trustees and
Financial Statements for the Year Ended 31 March 2025
For Moldova Support Group**

**Contents of the Financial Statements
for the Year Ended 31 March 2025**

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**Report of the Trustees
for the Year Ended 31 March 2025**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of accounting and reporting by charities through The Scottish Charity Regulator (OSCR), a non-ministerial office and part of the Scottish Administration following commencement of the Charities and Trustee Investment (Scotland) Act 2005.

Moldova Support Group's Receipts and Payments reporting is appropriate as it is a non-company charity whose gross annual income is less than £250,000 (£100,000 for periods starting before 1 April 2011) and there is no requirement within the charity's constitution or by funders to prepare accrued accounts.

OBJECTIVES AND ACTIVITIES

Charitable aims and objectives

The charitable purposes of the Moldova Support Group (MSG) are:

- To advance religion by promoting the preaching of the Gospel in the Nisporeni region of the Republic of Moldova
- To prevent poverty and relieve those in need by reason of financial hardship by providing financial and material support to the community of Nisporeni district
- To advance health by providing financial and material support to the hospitals of Nisporeni district

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The ongoing war in Ukraine and the increase in the cost of living across the world continue to impact the delivery of our charitable activities in Nisporeni, Moldova as is the inability to provide a Scottish team for the residential camps, as we have done in past years. We renewed our partnership with a sister church from Chisinau so that the children and families in Nisporeni were still able to benefit from a summer camp, allowing for the sharing of leadership responsibilities and more opportunities for the young people to generate new relationships. It also reduces the funding required for the residential camp, compared to past years, as costs are shared with the partner church.

However, despite the challenges faced by everyone, regular donations continue to be made by long-time supporters, and together with fundraising and one-off donations, we were successful in producing outcomes of our charity's purposes as we ministered to the people of Nisporeni, supported its poor, elderly and youth. The use of Back Free Church's facilities and its generous support, both financially and prayerfully, is greatly appreciated.

During the twelve-month period to 31 March 2025, the charity has supported the outreach activity of Biserica Sfânta Treime in Nisporeni, Moldova, and provided financial support to the pastor in the form of a monthly stipend and a generous donation towards car expenses.

Additionally, the \$600 per month stipend from Pastor [REDACTED] through Corinth Reformed Church, Hickory, NC USA has proved to be a great blessing, not only financially but also through shared prayer and concern for the Gospel ministry in Nisporeni.

A range of youth activities and family-focused events were funded throughout the year as well as ongoing assistance to the elderly of the town. The Women for Mission project is now delivered through directly supporting the elderly and poor families as part of the congregation's general outreach.

In November 2024 we suffered the immeasurable loss of Pastor [REDACTED]. The charity's website posted this tribute: *"As we mourn the passing into Glory of Pastor [REDACTED] we remember, with grateful hearts, his significant role in the creation of the Moldova Support Group charity in 2015. Back then he had no stipend, worked to generate income for his family, paid for hospitality himself and worked tirelessly to spread the Gospel. Projects and camps were funded through fundraising in Scotland but we needed to keep a pastor to lead the congregation and deliver projects. The charity then created the Pastor Support fund which has grown through God enabling generous hearts to send money each month for a stipend. The stipend is for the pastor, not the man, and so it currently supports Pastor [REDACTED]. Through partnership with a US mission, we can now fund a full-time ministry for the congregation of Biserica Sfânta Treime, Nisporeni. [REDACTED] energy and passion for sharing the Gospel, his concern for the poor and disadvantaged in Moldova and his love for his friends in Scotland inspired us to prayerfully continue supporting the ministry there. We remember [REDACTED] family as they face the future without their devoted husband, father, son and brother. We commend them to the God of all Comfort. 1st Thessalonians 4:13-14 "But I do not want you to be ignorant, brethren, concerning those who have fallen asleep, lest you sorrow as others who have no hope. For if we believe that Jesus died and rose again, even so God will bring with Him those who sleep in Jesus."*

The Gospel ministry continues in Nisporeni with the blessing of God as He is given all the Glory.

Dissemination of information on charitable activities is through social media <https://www.facebook.com/heart4nisporeni> & <https://www.facebook.com/BESTnisporeni> and Instagram together with updates to supporters through email, letters and public speaking at events.

FINANCIAL REVIEW

Financial position

The income of the charity is applied solely towards the promotion of its charitable purposes. There are no administration costs and accounting services are generously provided at no cost to the charity.

Receipts for year ending 31st March 2025 were **£22,150.43** against expenditure of **£23,999.65** resulting in a deficit of **£1,849.22**.

With a balance of **£30,481.00** carried forward from 2024 a net cash balance of **£28,631.78** remains.

All monies are banked in an account held in the name of MSG with the Chair, Board Secretary and Treasurer responsible for MSG's finances. Online banking is the preferred method of dispersing funds, allowing for transparent financial controls.

Reserves policy: Monies are transferred solely on the charity's ability to provide them. Therefore, the reserves policy is limited to ensuring there is enough to fund at least six months of stipend for the Pastor.

ACCOUNTING POLICIES

Basis of preparing the financial statements: Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended).

Preparation of consolidated financial statements: The financial statements contain information about Moldova Support Group as an individual charity and do not contain consolidated financial information as the parent of a group.

Receipts: For the year ended 31 March 2025 total receipts were **£22,150.43**

Payments: For the year ended 31 March 2025 total payments were **£23,999.65**

Data privacy: The requirements in the handling of personal data are upheld according to General Data Protection Regulations (GDPR) and Data Protection (Charges and Information) Regulations 2018.

Tangible fixed assets: The charity has no fixed assets.

Stocks: The charity carries no stock.

Taxation: The charity is exempt from tax on its charitable activities.

TRUSTEES' REMUNERATION AND BENEFITS

Trustees' benefits: There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the period ended 31 March 2024. All trustees voluntarily bear their own costs in serving the charity.

Trustees' expenses: There were no trustees' expenses paid for the year ended 31 March 2025 nor for the period ended 31 March 2024.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is a Scottish Charitable Incorporated Organisation (SCIO), as approved at the Extraordinary General Meeting on 27th August 2018. It was previously an unincorporated group but changed its legal form to a SCIO and the assets of the unincorporated group transferred to the SCIO on 27th August 2018. All banking and administration accounts are retained and used by the SCIO.

The powers of the Group are restricted to the delivery of its charitable purposes in Moldova.

Governing document

The charity is controlled by its governing document, the MEMORANDUM of ASSOCIATION of Moldova Support Group agreed on 27th August 2018 then reviewed on 11th August 2023 and 1st July 2024. MSG became a SCIO on 21st November 2018 and is an incorporated body having charitable status under the Charities and Trustee Investment (Scotland) Act 2005.

The SCIO's registered name is: **Moldova Support Group**.

The charity number is: **SC048857**

The SCIO was registered on: **21st November 2018**.

The principal contact address is: [REDACTED]

Trustees and Membership

The SCIO is a two-tier structure where the charity trustees are elected from the membership. Membership is open to anyone expressing an interest in the charitable activities undertaken by MSG, in partnership with Biserica Sfânta Treime in Nisporeni, Moldova. Any of the membership is eligible to become a trustee. The trustees are elected at the AGM and there must be a minimum of *five* and a maximum of *nine* trustees.

Membership consists of the following categories:

- Trustee member: elected annually at the Annual General Meeting, all with voting rights.
- “Friends of Moldova” member: defined as all those who are recorded as supporters of our charitable activities with no voting rights other than appointment of charity trustees at the AGM.

Supporters of MSG will be subject to the regulations of the constitution, and deemed to accept these regulations and codes of conduct that the group has adopted. Publicity on the charity’s activities will provide opportunities for interested parties to contact the charity to become members.

At the AGM on 1st July 2024 the Constitution was reviewed and the following structure was agreed.

Board of Trustees:	‘Friends of Moldova’ members
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	
[REDACTED]	
[REDACTED]	
[REDACTED]	

Organisational structure

Strategic decisions are made at the quarterly board meetings and through ad hoc electronic meetings throughout the year. Day to day decision making, manage and control is delegated to a Board of Management of five trustees. Expenditure decisions are made in agreement with the Pastor and Church Board of Biserica Sfânta Treime in Nisporeni, Moldova.

Risk management:

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

STATEMENT OF TRUSTEES RESPONSIBILITIES

The Board of Trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and The Scottish Charity Regulator (OSCR) good practice guidelines.

The trustees prepare financial statements for each financial year to give a true and fair view of the state of affairs of the charity and of the receipts and payments for that period.

In preparing those financial statements, the trustees make reasonable and prudent judgements, preparing the financial statements to ensure the charity is publicly accountable to its stakeholders for any funds received and activities carried out.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

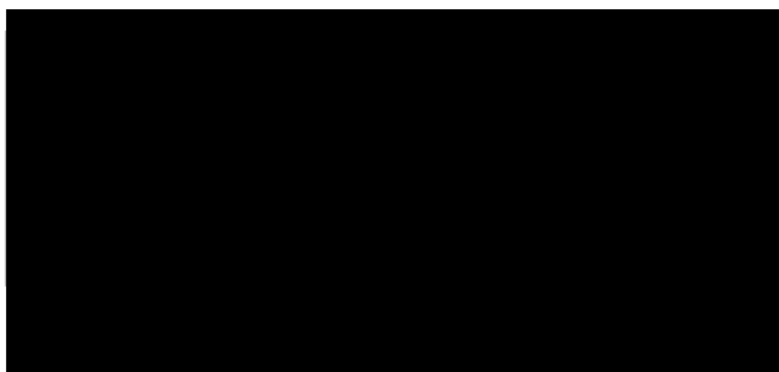
**Statement of Receipts and Payments Financial Activity
for the Year Ended 31 March 2025 (year nine)**

2025			2024		
Receipts			Receipts		
Donations			Donations		
Camp	£500.00		Camp		£1,600.00
JS Pastor car donation	£1,200.00		JS Pastor car donation		£1,020.00
Misc donations	£1,173.78		Back Free Church	£200.00	
			Bible Buddies' Donation	£300.00	
			MC Donation	£842.25	
			A&I M donation	£220.00	
			KS Donation	£1,421.00	
			MS Donation	£500.00	
			Misc donations	£2,082.94	£5,566.19
Fundraising			Fundraising		
Soup & Pudding	£1,449.38		MC 'Wolf Run' per BOOHOO	£1,000.00	
			Soup & Pudding	£1,034.20	£2,034.20
Restricted Funds			Restricted Funds		
Ukrainian refugees	£100.00		Ukrainian refugees	£250.00	
Pastor Support	£7,880.00		Pastor Support	£8,683.00	
US Pastor support	£8,367.63		US Pastor support	£9,032.02	£17,965.02
HMRC ST03839 Gift Aid	£1,479.64		HMRC ST03839 Gift Aid		£1,544.75
Total receipts	£22,150.43		Total receipts	£29,730.16	
Payments			Payments		
Charitable activities			Charitable activities		
Camp	£7,708.97		Camp		£7,702.99
JS Car	£1,031.78		JS Car		£854.26
			Winter fuel	£502.99	
			Website	£486.00	
Misc charitable activities	£1,218.96		Misc charitable activities	£1,206.84	£2,195.83
			Phone bill	£222.99	
			Kids event per Bible Buddies	£302.98	
			Pastor's family gift per G&C	£152.99	£678.96
			Sub-total		£11,432.04
Restricted Funds			Restricted Funds		
Pastor Support	£5,861.59		Pastor Support		£7,464.54
US Pastor support	£7,975.36		US Pastor support		£8,517.33
Ukrainian refugee donations	£202.99		Ukrainian refugee donations		£4,003.00
Total restricted payments	£14,039.94		Total restricted payments	£19,984.87	
Total payments	£23,999.65		Total payments	£31,416.91	
Total receipts	£22,150.43		Total receipts	£29,730.16	
Total payments	£23,999.65		Total payments	£31,416.91	
Deficit	-£1,849.22		Deficit	-£1,686.75	
Cash movements			Cash movements		
Opening bank & cash	£30,481.00		Opening bank & cash	£32,167.75	
Deficit	-£1,849.22		Deficit	-£1,686.75	
Closing bank and cash	£28,631.78		Closing bank and cash	£30,481.00	

Notes to the Financial Statements

- 1: The HMRC Gift Aid payment of **£1,479.64** is the fourth claim by the charity.
- 2: Miscellaneous payments of **£1,218.96** included support for youth activities, food parcels for the poor and outreach activities as well as the purchase of winter fuel for families in need.
- 5: An individual donated a total of **£1,200** cover the pastor's car expenses.
- 6: Camp sponsorships of **£500** against expenditure of **£7.708** reflects the impact of not having Scottish teams as leaders and fundraisers.
- 7: US payments for the pastor, totalling **£7,975.36**, included a donation of **£2,051.71** towards medical expenses.

Approved on behalf of the Board of Trustees and signed on its behalf by:



Date 4/8/25

Date 4/8/25

Independent examiner's report on the accounts		v2																					
Report to the trustees/members of	Moldova Support Group																						
Registered charity number	SC048857																						
On the accounts of the charity for the period	<table border="1"> <thead> <tr> <th colspan="3">Period start date</th> <th></th> <th colspan="3">Period end date</th> </tr> <tr> <th>Day</th> <th>Month</th> <th>Year</th> <th></th> <th>Day</th> <th>Month</th> <th>Year</th> </tr> </thead> <tbody> <tr> <td>1st</td> <td>April</td> <td>2024</td> <td>to</td> <td>31st</td> <td>March</td> <td>2025</td> </tr> </tbody> </table>		Period start date				Period end date			Day	Month	Year		Day	Month	Year	1st	April	2024	to	31 st	March	2025
Period start date				Period end date																			
Day	Month	Year		Day	Month	Year																	
1st	April	2024	to	31 st	March	2025																	
Set out on pages	<table border="1"> <tr> <td>Receipts and Payments spreadsheet</td> <td>(remember to include the page numbers of additional sheets)</td> </tr> </table>		Receipts and Payments spreadsheet	(remember to include the page numbers of additional sheets)																			
Receipts and Payments spreadsheet	(remember to include the page numbers of additional sheets)																						
Respective responsibilities of trustees and examiner	<p>The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.</p>																						
Basis of independent examiner's statement	<p>My examination is carried out in accordance with Regulation 11 of the 2006 Accounts 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.</p>																						
Independent examiner's statement	<p>In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]</p> <ol style="list-style-type: none"> which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations <p>have not been met, or</p> <ol style="list-style-type: none"> to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached. 																						
Signed:	Date: 8 JULY 2025																						
Name:																							
Relevant professional qualification(s) or body (if any):																							
Address:																							

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.