

2024 Annual Report & Accounts



Contents

Trustees and Staff
Annual Report - Mission and Activities.....
Financial Report.....

It has been a busy year in the life of Breadline and its partners throughout 2024. Breadline has seen new staff join them as they have continued the work of supporting churches and Christian charities within Moldova as they reach out to the poor, marginalised, elderly, refugees and those with significant health concerns.

Another year on and the ongoing war in Ukraine continues to have a significant impact within the country. UNHCR numbers suggest there continues to be more than 100,000 Ukrainian refugees in Moldova. And political challenges remain with the BBC reporting significant Russian interference in the autumn presidential elections.

Against this backdrop, Breadline’s partners have continued to deliver ongoing support with hot meals being delivered several times a week to the elderly, young people being supported in their chosen careers to get the training and education they need and then staying in Moldova, working within their chosen field and mobile health clinics taking much needed health care across the country, and much more.

Trustees & Staff

Trustees

Ian Hames (Chairman)

Claire Johnson (Secretary)

Rachel Samways (Treasurer)

Carol Feben

Esther Kenney

Phil Lanyon

Glenn Henry

Philip Burch

Sarah Lanyon

Staff

Stuart D Merton - Executive Officer

Sarah Harcharran - Executive Officer

Annual Report - Mission and Activities

The Trustees present their report and accounts for the year ended 31 December 2024. Breadline is a Christian charity constituted as a company limited by guarantee, incorporated on 16 January 1997, and is therefore governed by its Memorandum and Articles of Association. The Trustees meet regularly to manage its affairs. The day-to-day administration and communication with project partners is carried out by the Executive Officers.

Officer.

Our Mission

Our mission is in the Republic of Moldova where we give support to local churches and charities that are committed to serving the poor and disadvantaged in their communities. We work alongside Christians as they seek to embody the life of Jesus Christ in their local communities through word and action.

Our Aims

- Sustainability - to help people to escape the poverty trap, discover their full potential and live sustainable lives.
- Partnerships - to establish partnerships with Christians and local churches to enable them to develop ongoing community projects and ministries.
- Links - to connect churches and charities in the UK with churches and charities in Moldova.

- Unconditional support - we work unconditionally to demonstrate God’s love for all people, respecting the right of individuals to pursue their own beliefs.

Key Goals

- To facilitate sustainable community development initiatives.
- To promote ‘children at risk’ education and prevention of trafficking programs through partner projects such as children’s day centres and providing education opportunities.
- To create employment by supporting income generation projects.
- To provide training to equip members of the local communities with essential skills.
- To be advocates for those who cannot speak for themselves.
- To build networks between people, churches and organisations in Moldova and in other countries.
- Capacity building to help our partner churches and charities in Moldova to grow into sustainable organisations which can thrive independently without relying on Western donors. Breadline facilitates this by supporting training in project management, governance, fundraising and publicity, and organisational development.

Key Values

- Unconditional - support is offered regardless of religion, disability, sexual orientation, gender identity or ethnic origin.
- Participative - involvement of all stakeholders.
- Relevant - appropriate interventions that demonstrate respect for rights and choices.
- Avoiding dependency - emphasis on achieving ownership, empowerment and sustainability.
- Relationships - built on openness, honesty and trust.
- People centred - focussing on our partners and their projects, recognising that they are the experts in their own culture and therefore providing support in a culturally appropriate way

Overview of Developments, Activities

and Achievements

The political situation in Moldova due to presidential elections in the autumn of 2024 has added volatility to an already challenging political and economic climate. Whilst there has been a stabilisation in inflation, prices have continued to rise and remain extremely high when compared to average incomes. Therefore the work our partners undertake continues to be vital in both urban and rural areas.

Breadline have continued their support to Charity Mission, providing salary and general expenses support as they provide a learning and training centre for young people with additional needs. In a similar vein, we continue our support of the Hope Club in Dancu where a specialist centre with sensory room has been established for young people with additional needs. Supporting with ongoing costs and salary.

We have also been able to continue working with Nehemiah Charity and Dancu Baptist Church as they seek to eliminate extreme poverty, particularly among elderly and vulnerable people, by providing 3 hot meals a week to well over 100 homes. Dancu Baptist Church have also established a vegetable growing programme to underpin their feeding programme, and Breadline have been able to assist in the purchasing of seeds and plants for this venture.



Polytunnels used for the vegetable growing programme

Due to the challenging economic climate in Moldova, the population has continued to decrease with many young people and young

families moving abroad in search of more secure, better paid employment and generally an improved quality of life. Breadline has sought to support small business initiatives over the years with the work of Tabita now employing 30 people. This has not gone unnoticed with both regional and national government officials visiting Dancu to see firsthand the development of the cheese and bakery business and in 2024, the opening of their new coffee shop. This has proved to be very successful with people traveling from all over Moldova and the border regions of Romania for a day out. And from a business



perspective, Tabita continue to work towards becoming fully self-sufficient and funding.

Field – Breadline’s new Executive Officers visited Moldova for the first time in April alongside Breadline’s outgoing Executive Officer Di Acaster and Chair of Trustees, Ian Hames. In 10 days the team visited most of Breadline’s current partners and Di provided a very helpful handover to Stuart and Sarah.

Stuart then visited Moldova again in November spending meaningful time with our partners and providing business support and biblical teaching in local churches.

Ian Hames (chairman) again supported the Charity Mission’s summer camp for children with additional needs in July.

Summary of Partner Supported Activities

Tabita, Dancu – Support was provided to concrete the farmyard making the movement of both animals and machinery far easier.





We also assisted in the purchase of seedlings to grow various fruit and vegetables to be used for the churches feeding programme to those in need within the community along with seeds, fertiliser and tractor fuel to grow crops mainly to produce cow feed.



Breadline also assisted in the purchase of pallets of wood that could then be distributed to those with no other means of heating and cooking during the winter months helping to alleviate real hardship.



We continued with our education support program, providing term fees for young people to undertake further education (rather than attempting to find employment straight after graduating from school). In 2024 Breadline provided support for 26 young people and one adult on this program.



Support for People with Disabilities and Additional Needs

Breadline continues its support of Charity Mission A New Hope based in Straseni, by providing funding towards wages and general running costs for their day centre for children with disabilities. We also provide them with funding for special ‘one off’ days throughout the year as well as their annual summer camps.

As well as supporting our partners who operate ‘on the ground’ in Moldova all year round, we sometimes receive requests to fund individual ‘one offs.’ One such request this year saw Breadline fund a new internal bathroom for Victor, a disabled man who is looked after by his sister. Until recently they had to go outdoors to access a toilet and washing facilities, but with a grant from Breadline, internal facilities have been provided making the world of difference for this home.



Hope club

Hope Club has continued to support children in the Dancu area who have additional needs. The sensory room is now complete. The team of volunteers also support the parents and families of children who attend the Hope Club with both emotional support and guidance in parenting a child with additional needs and in many cases also food parcels and clothing for their children.



Emanuel Clinic

Breadline, in partnership with MMN (Medical Missionary News) has continued to support the Mobile Clinics run by Emmanuel Clinic which take health care into impoverished communities in Moldova who have very little access to affordable health care.

The professional team consisting of: therapists, paediatrician, cardiologist, ophthalmologist, surgeon, ENT, spiritual counsellor, nurse, pharmacist carried out this service with great joy. Each patient was able to receive medical and spiritual assistance,

medicines, glasses and pharmaceutical products free of charge. Each patient was also able to hear the Gospel and receive Christian literature.

In total Breadline supported 33 mobile clinics which enabled 4554 people to receive medical help.



Pastors Medical Support

Breadline has been able to support the one-off costs of medical care for pastors, church leaders whom we partner with and their families. This has enabled pastors to continue in their work without the worry of

unexpected medical bills. In 2024 this has included but not limited to dental work, minor operations and the provision of medicines to treat various ailments.

Refugee Support

Since the start of the Ukraine War, Moldova has seen many refugees passing through and also staying in Moldova.

Breadline has supported various organisations who are helping these Ukrainian refugees. This has included covering the cost of the utilities for the Lord's Army in Chisanau who converted part of their worship centre into a refugee centre which can provide a home for up to 40 refugees in dormitory style rooms and a large family room. The centre has also provided schooling for the children who stay with them.



In 2024 Breadline also supported Charity Mission A New Hope based in Straseni to provide food parcels for refugee families, in particular those who have children with special needs.

Breadline has also enabled Emmanuel Clinic to provide between 40-50 free medical consultations to refugees each month.

Church Ministries and Training

Breadline has again continued its support of the Mobile Training Team (MTT) and Grace Bible School. The MTT organised training days and retreats for pastors, church workers and those aspiring towards church ministry. Grace Bible School continued to operate its 3 year training programme with teaching modules throughout the year. Breadline were also able to facilitate some of the MTT attend a conference themselves in Romania which was of significant help and benefit.

One of the highlights within the churches in Moldova are children's summer camps where games, activities, crafts, singing and bible stories are provided for children in a particular community. Breadline are pleased to provide support for several of these in different locations and one was held in the village of Chetroseni, where for a week children were able to have fun and some special treats thrown in along the way. Towards the end of the week an evening event was held for the parents of those children attending. The result



of that one evening was the establishment of a new church that now meets each Sunday.

We have continued our support of foster families, a scheme overseen by the Baptist Union of Moldova. This year we were able to provide winter coats and shoes for some of the children as well as school uniforms and equipment for the new school year.



Future Developments

Moving into our twenty-eighth year, we will continue to seek financial and practical support for our partners in Moldova to allow them to continue the vital work they do.

We will also undertake an independent review of our work to look at all we do internally and externally to ensure we continue to meet the needs of those we seek to help.

THANKS

We give thanks to God for His amazing provision for Breadline in 2024 through so many individual supporters, UK grant making trusts, churches, and volunteers.

Financial Statements for the Year Ending

31st December 2024

Index

Directors' Report - Financial Information.....	12
Directors' Report - Trustees responsibility.....	13
Statement of Financial Activities (SOFA).....	14
Balance Sheet.....	15
Notes to the Accounts (1 -2).....	16
Notes to the Accounts (3 - 8).....	17
Independent Examiner's Report.....	18

Directors' Report

Financial Information

Financial Review	Year Ending:	2024	2023
Income		209334	244,478
Expenditure		236188	298,127
Deficit/Surplus		-26524	£53,649

Funds and reserves	As of 31st December	Total 2024	Total 2023
Restricted Funds			91,389
Unrestricted funds			29,099
Reserves carried forward			£120,488

Tangible Fixed Assets

The Charity owned no tangible fixed assets at 31st December 2024 **(2023 - Nil)**

Investments

The Charity has powers to invest moneys not immediately required in investments such as property or in such matter as they see fit.

There was no such investments at 31st December 2024 **(2023 - Nil)**

Risk Management

The major risks to which the Charity is exposed have been reviewed and have been established to mitigate those risks.

Trustees

The Trustees are the Directors of Breadline, Registered Company No. 3303140 and Registered Charity No. 1060661

The names of the Trustees who served during the year are shown on page 3 of the main report. There were no other trustees. Trustees are appointed by resolution of existing trustees, subject to re-election at the following AGM and by rotation thereafter.

Directors' Report

Trustees' Responsibilities

The Trustees are required by law to prepare Financial Statements for each financial year which give a true and fair view of the financial activities of the charity and of the financial position at the end of the year.

In preparing the Financial statements the Trustees are required to:

1. Select suitable accounting policies and apply them consistently.
2. Make judgements and estimates that are reasonable and prudent.
3. State whether the policies adopted are in accordance with the Companies Act 2006 and with applicable accounting standards and statements of recommended practice, subject to any material departures disclosed and explained in the Financial Statements.
4. Prepare the Financial Statements on a going concern basis, unless it is inappropriate to assume that the charity will continue in operation.
5. Keep proper accounting records which disclose with reasonable accuracy at any time the Financial position of the Charity, and ensure that the Financial Statements comply with the relevant legislation.
6. The Trustees are also responsible for safeguarding the assets of the charity and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approval

The above Directors' Report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

This report was approved by the Trustees on.....
and signed on their behalf by:

Ian Hames

Date

Chairman

BREADLINE

Statement of Financial Activities

Year ending 31st December 2024

	<i>Notes</i>	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
Incoming resources:					
Voluntary Income:					
Donations and Gifts		25,704	167,326	193,030	223,998
Interest Receivable		2,491	0	2,491	2,228
Income Tax Reclaimed		13,649	494	14,143	18,252
Total Incoming Resources		£41,843	£167,820	£209,664	£244,478
Resources Expended: Cost of Generating Funds:					
Fundraising and Publicity	3	15,859	-	15,859	11,648
Charitable Activities					
Partner Support - Grants	3	4,183	174,376	183,329	265,054
Partner Support - Services	3	5,087	15,859	20,946	11,648
Governance Cost	3	£20,946	-		9,777
Total Resources Expended		39,023	190,235	229,258	£298,127
Net Surplus/Deficit for the year		£4,813	-£58,462	-£53,649	£-53,649
Total Funds brought forward		29,099	91,389	120,488	174,137
Total funds carried forward		£29,099	£91,389	£120,488	£120,488

NB The charity has no gains or losses other than those in the figures above. The notes on pages 16 - 17 form part of these accounts

BREADLINE

Balance Sheet

	As at: Notes	31/12/2024	31/12/2023
Current Assets - Debtors	4	5,498	6,063
Cash at Bank		89,383	114,675
Total Current Assets		£94,881	£120,738
Current Liabilities			
Creditors: amounts falling due within one year	5	918	250
Net Assets		£93,963	£120,488
Funds:			
Represented by:			
Restricted funds		79,854	91,389
Unrestricted funds		14,109	29,099
	2	£93,963	£120,488

These Accounts have been prepared in accordance with the special provisions relating to small companies within part 15 of the Companies Act 2006

For the Financial year ended 31st December 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006. No notice has been deposited under Section 476

The Trustees acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 [of the Act] and for preparing accounts which give a true and fair view of the state of the affairs of the company as at the end of the Financial year and of it's Profit and Loss for the Financial year in accordance with the requirements of sections 394 and 395 of the Companies Act 2006 relating to accounts, so far as applicable to the company.

The Financial statements were approved by the Trustees on and signed on their behalf by

Ian Hames

Date:

Notes to the Accounts

Year Ending 31st December 2024

1. Accounting Policies

(a) The Accounts are prepared under the Historical Cost convention and include the results of the charity's operations, which are described in the Trustees' report, all of which are continuing.

The Accounts have been prepared in accordance with:

the Statement of Recommended Practice (Revised 2005),

the 2008 Regulations (The Charities Act [Accounts and Reports] Regulations) and with applicable Accounting standards which comply with the Companies Act 2006.

(b) All Incoming resources are accounted for on a cash received basis, with the exception of tax claimed under Gift Aid which is shown as debtors on the balance sheet.

(c) Resources expended are accounted for on an accruals basis. Resources expended, other than grants made, are analysed as appropriate to the Charity.

(d) No items of capital equipment have been bought during the year. **(2023 - Nil)**

(e) **Unrestricted funds** are expendable at the discretion of the Trustees in furtherance of the Charity's objectives.

(f) **Restricted funds** are those for which the use has been restricted to a specific purpose by the Donor and are separately accounted for.

2. Statement of Funds at:	31st December	2024	2023
<i>Notes</i>			
Restricted Funds		79,854	91,389
Unrestricted Funds		14,109	29,099
Net Assets as per Balance Sheet		£93,963	£120,488

Notes to the Accounts continued

3. Cost of Generating Funds

	Fundraising and Publicity	Partner Support	Governance and Management	Total 2024	Total 2023
Salaries	15859	15859	-	£31,718	20,305
Travelling and Hospitality	1,952	5,087	1,915	8,954	3,539
Governance	-	-	12,188	12,188	9,229
Total	£17,811	£20,946	£14,103	£52,650	£33,073

4. Debtors

2024

2023

Tax recoverable from Gift -Aid

£5,498

£6,063

5. Creditors: Amounts falling due within one year

2024

2023

Sundry Creditors and Accruals

873

60

PAYE and National Insurance

46

190

£918

£250

6. Taxation

The Charity is not liable for Income Tax or Corporation Tax on income derived from Charitable Activities as these fall into various exemptions to Charities.

7. Employees

2024

2023

The Charity had one employee whose remuneration was as follows

£31,718

£20,305

8. Trustees interests:

2024

2023

Trustee Rachel Samways received fees for her services as treasurer.

£6,430

£5,040

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BREADLINE

I report on the accounts for the year ended 31 December 2023 set out on pages 11 - 18.

Respective responsibilities of trustees and independent examiner

The Trustees (who are also Directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's Trustees consider that an audit is not required for this year under section 43(2) of the Charities Act 1993 (the 1993 Act) and that independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility:

- to examine the accounts under section 43 of the 1993 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 43 (7) of the 1993 Act; and to state whether particular matters have come to my attention.

Basis of independent examiner s report

My examination was carried out in accordance with the General Directions given by the Charity Commission. 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 seeking of explanations from you as Trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner s statement

In connection with 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 386 of the Companies Act 2006; and to prepare accounts which accord with the accounting records, comply with the accounting requirements of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities (revised 2005) 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:

David Wright
8 Moore Close
Kettering
NN15 5UG