

Project Romania

Northern Ireland · Charity number 104517

Details

Status Received

Company number [632538](#)

Registered 2015-12-17

Register [View on the Charity Commission for Northern Ireland register](#)

Contact

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Newtownabbey
Belfast
BT36 7ja
BT36 7JA

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Activities

Purposes: Project Romania's objects (the "Objects") are specifically restricted to the advancement of education, health and religion of the underprivileged (hereinafter called the "beneficiaries") in Romania (and in such other territories as the directors may, from time to time, determine) (hereinafter called the "area of benefit") without distinction of age, gender, disability, race, ethnic origin or political opinion by associating with the statutory authorities, voluntary organisations, academic institutions and the beneficiaries in the area of benefit in a common effort through education, spiritual guidance and other activities to develop their health, well-being and knowledge of Jesus Christ so that their conditions of life may be improved, and ancillary to this: (a) to spread the love and power of Jesus Christ in order to make an impact on the lives of the beneficiaries; (b) to help those beneficiaries who are incapable of helping themselves; (c) to demonstrate the words of Jesus Christ that "it is more blessed to give than it is to receive"; (d) to bring hope to the hopeless; (e) to fulfil the commission of Jesus Christ; (f) to clothe the naked, feed the hungry, help the sick and support the weak and vulnerable; (g) to break down racial and ethnic barriers in order to demonstrate that God's love in Jesus Christ transcends all barriers; (h) to share the gospel of Jesus Christ with all age groups; and (i) to advance any other exclusively charitable purpose as the directors may, from time to time, decide.

What the charity does: The prevention or relief of poverty, The advancement of education, The advancement of religion, The advancement of health or the saving of lives

How the charity works: Accommodation/housing, Medical/health/sickness, Relief of poverty, Religious activities

Who the charity helps: Ethnic minorities, Overseas/developing countries, Specific areas of deprivation

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£36,010	£44,141	£0	0

Trustees

Name	Role	Appointed
Florence Farmer		
Judith Croker		
Mr Stephan Wallace		
Noel Farmer		

Project Romania

Northern Ireland - Charity number 104517

Accounts

FILE COPY

REGISTERED COMPANY NUMBER: NI632538 (Northern Ireland)
REGISTERED CHARITY NUMBER: 104517

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 July 2025
for
Project Romania

R Savage & Company
Accountants & Taxation Consultants
Old Bank House
2 Crossgar Road
Saintfield
Ballynahinch
Co. Down
BT24 7BD

Project Romania

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for the Year Ended 31 July 2025

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Project Romania

Report of the Trustees
for the Year Ended 31 July 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 July 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Project Romania

Report of the Trustees for the Year Ended 31 July 2025

OBJECTIVES AND ACTIVITIES

Public benefit

The public benefits that flow from the purposes of Project Romania are:-

(1) Education opportunities for the beneficiaries aiding the reduction of unemployment.

As a charity we aim to work in the developing country of Romania and maintain contact with over 20 schools in the Sighisoara area of Central Transylvania. Most of our work continues in the villages of Shapte Novembrie, Seleus, Tigmandru, Soard, Laslea and several others. We continue to assist several people from these communities to help us to fulfill the other aims of our work and by so doing educate them in building and other trades. It has been encouraging to see some of them now getting full time employment and thus attaining a better standard of life for themselves and for their families. We continue to support the hospital in Laslea with medical supplies, which include medical equipment, incontinence pads and surplus medications from the medical clinics. We also help with transport providing a nine seater minibus when needed. At present we have been unable to do medical clinics in the various villages where we conducted clinics since 2002.

(2) Increasing health and well-being leading to a better quality of life for the beneficiaries.

We continue to seek to provide the 3 basic things necessary for the health and wellbeing of our clients leading to a better quality of life:

a) Adequate nutritious food plus warmth in the winter and spring season

Over this year we have continued with our food parcel distribution. This year we made three trips to Romania and were able to provide finance to some of our friends in Romania so they could buy food for the people in different villages.

b) Good standard of housing and sanitation

Over the year we have had to depend on some of our co-workers in Romania to continue with the building program. This past year a complete block of houses was destroyed in the village of Shapte Novembrie. Along with the town mayor and many other organisations, we were able to contribute to rebuild houses for some of those families.

c) Access to medical help when needed

Most of the people we work with are from Roma community and it is difficult for them to access medical help. We have helped where we can but realize we must work closely with them and the medical profession in Romania. We continue to support the local hospital in the village of Laslea and have provided them the use of our nine-seater minibus as needed. Our charity has also helped to provide toiletry bags for injured soldiers who are being medivacked to Romania for rehab. At the moment, we have not been able to re-establish our mobile medical clinics but hope to do so at our first opportunity. Our medical doctor who worked with us is now retired and with various health problems cannot facilitate these clinics any longer.

(3) Increasing awareness and knowledge of the gospel of Jesus Christ in order to seek to show a better way of life.

We continue to support children's meetings in Tigmandru and our aims remain the same- to teach them respect for each other. When we replace a house for a family we tell them 1) there is to be no domestic violence, 2) there is to be no alcohol abuse, 3) children must attend school, 4) we would encourage them to attend a place of worship to hear the gospel of Jesus Christ and 5) as God has provided them with a new home they need to help us to dig the foundations of the next house we build. Our charity continues to mentor some young men and couples who are involved in seeking to increase the awareness and knowledge of Jesus Christ. We have done this by providing finance for tuition fees, transport fees and Christian books translated into the Romanian language. Hordu is now pastoring a church in Tigmandru and he is also evangelizing in five of the local villages in the area. His church is growing and is now fully established. Through this continual work we have seen amazing changes in the life of local communities and individual families. His church has grown to over 100 in attendance.

How our organisation operated over this year.

Each year our charity operates both in Northern Ireland and Romania. We were able to get three teams out to Romania this year. We ourselves were in Romania three times with aid for the Roma communities and the Ukrainian refugees. We are thankful to all our supporters for their continued giving of finance enabling us to send out finance throughout the year to help with food parcels, building, transport, maintenance, tuition, and medical needs and to send out 15 pallets mainly for shoeboxes (including Christmas shoeboxes for Ukrainian children). Over this past year the Romanian government have implemented new laws which make it virtually impossible to bring secondhand clothes into the country. This has greatly impacted our ministries and also the ministries of many of the other charities. We ourselves have faced some health issues which has curtailed our work but thankfully our co-workers are still very active and we support them financially where possible.

Project Romania

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

As a charity we believe we have sought to fulfill the purposes for which we operate i.e.: the prevention/relief of poverty although this year it has been difficult to operate at our full potential. However, we seek to help by:-

- (1) delivering aid including food parcels and firewood logs through our friends in Romania.
- (2) providing funeral assistance to several families.

Project Romania has aided the increased health and well-being of the beneficiaries by:-

- A) Financing nationals to help with their education both secular and spiritual.
- B) Working with established organisations and churches.
- C) Seeding to break down ethnic barriers through education and personal conduct.
- D) Assisting people from ethnic minorities giving them acceptance and self-worth.
- E) Training nationals for the advancement of God's kingdom.
- F) Working continually in Roma villages through the nationals to try and raise their standard of living through education and providing food, clothes and practical help.
- G) Conducting evangelical outreaches and supporting other organisations and churches in their ministry.
- H) Providing accommodation for Ukrainian refugees and also school items for their children.
- I) Providing short holiday breaks for Romanian Christian workers.

Thankfully we have continued to provide finance for food parcels, building and other programs mentioned above as well as expanding our work to help the Ukrainian refugees (over 400) in the Sighsoara area in Romania and along the Romanian border. Working with three other N.G.O.'s together we continue to support the kindergarten for Ukrainian refugee children, and also make available a house for 12 Ukrainian refugees in Sighisoara.

With continuing war in Ukraine, we seek to help provide aid where possible but with the new laws in Romania this is becoming increasingly difficult.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

NI632538 (Northern Ireland)

Registered Charity number

104517

Registered office

20 Thornburn Road
Newtownabbey
Co. Antrim
BT36 7JA

Trustees

Mrs J Croker
Mrs F Farmer
N Farmer
S P W Wallace

Company Secretary

Independent Examiner

R Savage & Company
Accountants & Taxation Consultants
Old Bank House
2 Crossgar Road
Saintfield
Ballynahinch
Co. Down
BT24 7BD

Project Romania

Report of the Trustees
for the Year Ended 31 July 2025

Approved by order of the board of trustees on 6/11/25 and signed on its behalf by:

F. Farmer

.....
Mrs F Farmer - Trustee

Independent Examiner's Report to the Trustees of
Project Romania

I report on the accounts of the company for the year ended 31 July 2025, which are set out on pages six to eleven.

Respective responsibilities of charity trustees and examiner

As the charity's trustees (and also the directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.

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 65 of the Charities Act
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under Section 65(9)(b) of the Charities Act
- state whether particular matters have come to my attention.

Basis of the independent examiner's report

I have examined your charity accounts as required under Section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under Section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with Section 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of Section 396 of the Companies Act 2006 and with the methods and principles of the Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

Mrs Tracy Kearney

R Savage & Company
Accountants & Taxation Consultants
Old Bank House
2 Crossgar Road
Saintfield
Ballynahinch
Co. Down
BT24 7BD

24 October 2025

Project Romania

Statement of Financial Activities
for the Year Ended 31 July 2025

	Notes	31.7.25 Unrestricted fund £	31.7.24 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		36,010	52,058
EXPENDITURE ON			
Charitable activities			
Romania Charity		44,141	69,821
NET INCOME/(EXPENDITURE)		(8,131)	(17,763)
RECONCILIATION OF FUNDS			
Total funds brought forward		40,554	58,317
TOTAL FUNDS CARRIED FORWARD		32,423	40,554

Project Romania

Balance Sheet

31 July 2025

	Notes	31.7.25 Unrestricted fund £	31.7.24 Total funds £
FIXED ASSETS			
Tangible assets	4	13,350	13,350
CURRENT ASSETS			
Cash at bank		19,073	27,204
NET CURRENT ASSETS		<u>19,073</u>	<u>27,204</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		32,423	40,554
NET ASSETS		<u>32,423</u>	<u>40,554</u>
FUNDS	5		
Unrestricted funds		32,423	40,554
TOTAL FUNDS		<u>32,423</u>	<u>40,554</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 01/11/25 and were signed on its behalf by:

F Farmer

.....
F Farmer - Trustee

Project Romania

Notes to the Financial Statements for the Year Ended 31 July 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 July 2025 nor for the year ended 31 July 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 July 2025 nor for the year ended 31 July 2024.

Project Romania

Notes to the Financial Statements - continued
for the Year Ended 31 July 2025

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	52,058
EXPENDITURE ON	
Charitable activities	
Romania Charity	69,821
NET INCOME/(EXPENDITURE)	(17,763)
RECONCILIATION OF FUNDS	
Total funds brought forward	58,317
TOTAL FUNDS CARRIED FORWARD	<u>40,554</u>

4. TANGIBLE FIXED ASSETS

	Motor vehicles £
COST	
At 1 August 2024 and 31 July 2025	13,350
NET BOOK VALUE	
At 31 July 2025	<u>13,350</u>
At 31 July 2024	<u>13,350</u>

5. MOVEMENT IN FUNDS

	At 1.8.24 £	Net movement in funds £	At 31.7.25 £
Unrestricted funds			
General fund	40,554	(8,131)	32,423
TOTAL FUNDS	<u>40,554</u>	<u>(8,131)</u>	<u>32,423</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	36,010	(44,141)	(8,131)
TOTAL FUNDS	<u>36,010</u>	<u>(44,141)</u>	<u>(8,131)</u>

Project Romania

Notes to the Financial Statements - continued
for the Year Ended 31 July 2025

5. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.8.23 £	Net movement in funds £	At 31.7.24 £
Unrestricted funds			
General fund	58,317	(17,763)	40,554
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>58,317</u>	<u>(17,763)</u>	<u>40,554</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	52,058	(69,821)	(17,763)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>52,058</u>	<u>(69,821)</u>	<u>(17,763)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.8.23 £	Net movement in funds £	At 31.7.25 £
Unrestricted funds			
General fund	58,317	(25,894)	32,423
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>58,317</u>	<u>(25,894)</u>	<u>32,423</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	88,068	(113,962)	(25,894)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>88,068</u>	<u>(113,962)</u>	<u>(25,894)</u>

Project Romania

Notes to the Financial Statements - continued
for the Year Ended 31 July 2025

6. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 July 2025.

Project Romania

Detailed Statement of Financial Activities
for the Year Ended 31 July 2025

	31.7.25 £	31.7.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	36,010	52,058
Total incoming resources	36,010	52,058
EXPENDITURE		
Charitable activities		
Volunteers expenses	4,400	4,800
Haulage	6,298	5,240
Grants to institutions	27,894	51,455
Grants to individuals	3,000	3,000
	41,592	64,495
Support costs		
Management		
Postage and stationery	30	6
Advertising	-	100
Sundries	338	338
Travel	-	2,002
Motor Expenses	1,521	2,216
	1,889	4,662
Finance		
Bank charges	96	124
Governance costs		
Accountancy and legal fees	564	540
Total resources expended	44,141	69,821
Net expenditure	(8,131)	(17,763)

This page does not form part of the statutory financial statements

Project Romania

Northern Ireland - Charity number 104517

Accounts

REGISTERED COMPANY NUMBER: NI632538 (Northern Ireland)
REGISTERED CHARITY NUMBER: 104517

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 July 2024
for
Project Romania

R Savage & Company
Accountants & Taxation Consultants
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Project Romania

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for the Year Ended 31 July 2024

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Detailed Statement of Financial Activities	9

Project Romania

Report of the Trustees for the Year Ended 31 July 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 July 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

NI632538 (Northern Ireland)

Registered Charity number

104517

Registered office

20 Thornburn Road
Newtownabbey
Co. Antrim
BT36 7JA

Trustees

Mrs J Croker
Mrs F Farmer
N Farmer
S P W Wallace

Company Secretary

Independent Examiner

R Savage & Company
Accountants & Taxation Consultants
Old Bank House
2 Crossgar Road
Saintfield
Ballynahinch
Co. Down
BT24 7BD

Approved by order of the board of trustees on 4 October 2024 and signed on its behalf by:

Mrs F Farmer - Trustee

F Farmer

Independent Examiner's Report to the Trustees of
Project Romania

I report on the accounts of the company for the year ended 31 July 2024, which are set out on pages three to eight.

Respective responsibilities of charity trustees and examiner

As the charity's trustees (and also the directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.

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 65 of the Charities Act
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under Section 65(9)(b) of the Charities Act
- state whether particular matters have come to my attention.

Basis of the independent examiner's report

I have examined your charity accounts as required under Section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under Section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with Section 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of Section 396 of the Companies Act 2006 and with the methods and principles of the Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

Mrs Tracy Kearney

R Savage & Company
Accountants & Taxation Consultants
Old Bank House
2 Crossgar Road
Saintfield
Ballynahinch
Co. Down
BT24 7BD

4 October 2024

Project Romania

Statement of Financial Activities
for the Year Ended 31 July 2024

	Notes	31.7.24 Unrestricted fund £	31.7.23 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		52,058	50,287
EXPENDITURE ON			
Charitable activities			
Romania Charity		69,821	47,896
NET INCOME/(EXPENDITURE)		(17,763)	2,391
RECONCILIATION OF FUNDS			
Total funds brought forward		58,317	55,926
TOTAL FUNDS CARRIED FORWARD		<u>40,554</u>	<u>58,317</u>

Project Romania

Balance Sheet
31 July 2024

	Notes	31.7.24 Unrestricted fund £	31.7.23 Total funds £
FIXED ASSETS			
Tangible assets	4	13,350	13,350
CURRENT ASSETS			
Cash at bank		27,204	44,967
NET CURRENT ASSETS		<u>27,204</u>	<u>44,967</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		40,554	58,317
NET ASSETS		<u>40,554</u>	<u>58,317</u>
FUNDS	5		
Unrestricted funds		<u>40,554</u>	<u>58,317</u>
TOTAL FUNDS		<u>40,554</u>	<u>58,317</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 4 October 2024 and were signed on its behalf by:

F Farmer - Trustee

F Farmer

Project Romania

Notes to the Financial Statements for the Year Ended 31 July 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 July 2024 nor for the year ended 31 July 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 July 2024 nor for the year ended 31 July 2023.

Project Romania

Notes to the Financial Statements - continued
for the Year Ended 31 July 2024

3.	COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES	Unrestricted fund
		£
	INCOME AND ENDOWMENTS FROM	
	Donations and legacies	50,287
	EXPENDITURE ON	
	Charitable activities	
	Romania Charity	47,896
	NET INCOME	2,391
	RECONCILIATION OF FUNDS	
	Total funds brought forward	55,926
	TOTAL FUNDS CARRIED FORWARD	<u>58,317</u>

4.	TANGIBLE FIXED ASSETS	Motor vehicles
		£
	COST	
	At 1 August 2023 and 31 July 2024	13,350
	NET BOOK VALUE	
	At 31 July 2024	13,350
	At 31 July 2023	13,350

5.	MOVEMENT IN FUNDS	Net movement	At
		in funds	31.7.24
		£	£
	Unrestricted funds		
	General fund	58,317	(17,763)
		<u>58,317</u>	<u>40,554</u>
	TOTAL FUNDS	<u>58,317</u>	<u>40,554</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	52,058	(69,821)	(17,763)
	<u>52,058</u>	<u>(69,821)</u>	<u>(17,763)</u>
TOTAL FUNDS	<u>52,058</u>	<u>(69,821)</u>	<u>(17,763)</u>

Project Romania

Notes to the Financial Statements - continued
for the Year Ended 31 July 2024

5. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.8.22 £	Net movement in funds £	At 31.7.23 £
Unrestricted funds			
General fund	55,926	2,391	58,317
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>55,926</u>	<u>2,391</u>	<u>58,317</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	50,287	(47,896)	2,391
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>50,287</u>	<u>(47,896)</u>	<u>2,391</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.8.22 £	Net movement in funds £	At 31.7.24 £
Unrestricted funds			
General fund	55,926	(15,372)	40,554
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>55,926</u>	<u>(15,372)</u>	<u>40,554</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	102,345	(117,717)	(15,372)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>102,345</u>	<u>(117,717)</u>	<u>(15,372)</u>

Project Romania

Notes to the Financial Statements - continued
for the Year Ended 31 July 2024

6. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 July 2024.

Project Romania

Detailed Statement of Financial Activities
for the Year Ended 31 July 2024

	31.7.24 £	31.7.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	52,058	50,287
Total incoming resources	52,058	50,287
EXPENDITURE		
Charitable activities		
Volunteers expenses	4,800	4,800
Haulage	5,240	5,100
Grants to institutions	51,455	29,878
Grants to individuals	3,000	3,000
	64,495	42,778
Support costs		
Management		
Postage and stationery	6	43
Advertising	100	244
Sundries	338	1,023
Travel	2,002	647
Motor Expenses	2,216	2,491
	4,662	4,448
Finance		
Bank charges	124	142
Governance costs		
Accountancy and legal fees	540	528
Total resources expended	69,821	47,896
Net (expenditure)/income	(17,763)	2,391

THE HISTORY OF THE

The first part of the history of the world is the history of the human race. It is a story of struggle and triumph, of suffering and joy, of hope and despair. It is a story that has been told in many languages and in many ways, but it is always the same story. It is the story of our common humanity.

In the beginning, there was chaos. The world was a formless mass of matter and energy, and it was in a state of constant flux. Then, out of this chaos, life emerged. It was a simple, single-celled organism, but it was the first step towards the complexity of the world we know today.

As life evolved, it became more and more complex. From the simple organisms of the sea to the land animals, from the dinosaurs to the mammals, life has taken many forms. Each form has its own unique characteristics and its own role to play in the world.

But the most remarkable thing about life is that it has the ability to learn and to adapt. It is this ability that has allowed life to survive in the most hostile environments and to flourish in the most favorable ones. It is this ability that has made life so interesting and so wonderful.

Project Romania

Northern Ireland - Charity number 104517

Annual report

REGISTERED COMPANY NUMBER: NI632538 (Northern Ireland)
REGISTERED CHARITY NUMBER: 104517

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 July 2024
for
Project Romania

R Savage & Company
Accountants & Taxation Consultants
Old Bank House
2 Crossgar Road
Saintfield
Ballynahinch
Co. Down
BT24 7BD

Project Romania

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for the Year Ended 31 July 2024

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Statement of Financial Activities	3
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Project Romania

Report of the Trustees **for the Year Ended 31 July 2024**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 July 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

NI632538 (Northern Ireland)

Registered Charity number

104517

Registered office

20 Thornburn Road
Newtownabbey
Co. Antrim
BT36 7JA

Trustees

Mrs J Croker
Mrs F Farmer
N Farmer
S P W Wallace

Company Secretary

Independent Examiner

R Savage & Company
Accountants & Taxation Consultants
Old Bank House
2 Crossgar Road
Saintfield
Ballynahinch
Co. Down
BT24 7BD

Approved by order of the board of trustees on 4 October 2024 and signed on its behalf by:

Mrs F Farmer - Trustee

**Independent Examiner's Report to the Trustees of
Project Romania**

I report on the accounts of the company for the year ended 31 July 2024, which are set out on pages three to eight.

Respective responsibilities of charity trustees and examiner

As the charity's trustees (and also the directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.

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 65 of the Charities Act
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under Section 65(9)(b) of the Charities Act
- state whether particular matters have come to my attention.

Basis of the independent examiner's report

I have examined your charity accounts as required under Section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under Section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with Section 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of Section 396 of the Companies Act 2006 and with the methods and principles of the Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

Mrs Tracy Kearney

R Savage & Company
Accountants & Taxation Consultants
Old Bank House
2 Crossgar Road
Saintfield
Ballynahinch
Co. Down
BT24 7BD

4 October 2024

Project Romania

Statement of Financial Activities
for the Year Ended 31 July 2024

	Notes	31.7.24 Unrestricted fund £	31.7.23 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		<u>52,058</u>	<u>50,287</u>
EXPENDITURE ON			
Charitable activities			
Romania Charity		<u>69,821</u>	<u>47,896</u>
NET INCOME/(EXPENDITURE)		(17,763)	2,391
RECONCILIATION OF FUNDS			
Total funds brought forward		<u>58,317</u>	<u>55,926</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>40,554</u></u>	<u><u>58,317</u></u>

The notes form part of these financial statements

Project Romania

Balance Sheet
31 July 2024

	Notes	31.7.24 Unrestricted fund £	31.7.23 Total funds £
FIXED ASSETS			
Tangible assets	4	13,350	13,350
CURRENT ASSETS			
Cash at bank		27,204	44,967
NET CURRENT ASSETS		<u>27,204</u>	<u>44,967</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		40,554	58,317
NET ASSETS		<u>40,554</u>	<u>58,317</u>
FUNDS	5		
Unrestricted funds		<u>40,554</u>	<u>58,317</u>
TOTAL FUNDS		<u>40,554</u>	<u>58,317</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 4 October 2024 and were signed on its behalf by:

F Farmer - Trustee

Project Romania

Notes to the Financial Statements **for the Year Ended 31 July 2024**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 July 2024 nor for the year ended 31 July 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 July 2024 nor for the year ended 31 July 2023.

Project Romania

Notes to the Financial Statements - continued
for the Year Ended 31 July 2024

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	<u>50,287</u>
EXPENDITURE ON	
Charitable activities	
Romania Charity	<u>47,896</u>
NET INCOME	2,391
RECONCILIATION OF FUNDS	
Total funds brought forward	55,926
TOTAL FUNDS CARRIED FORWARD	<u><u>58,317</u></u>

4. TANGIBLE FIXED ASSETS

	Motor vehicles £
COST	
At 1 August 2023 and 31 July 2024	<u>13,350</u>
NET BOOK VALUE	
At 31 July 2024	<u><u>13,350</u></u>
At 31 July 2023	<u><u>13,350</u></u>

5. MOVEMENT IN FUNDS

	At 1.8.23 £	Net movement in funds £	At 31.7.24 £
Unrestricted funds			
General fund	<u>58,317</u>	<u>(17,763)</u>	<u>40,554</u>
TOTAL FUNDS	<u><u>58,317</u></u>	<u><u>(17,763)</u></u>	<u><u>40,554</u></u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	<u>52,058</u>	<u>(69,821)</u>	<u>(17,763)</u>
TOTAL FUNDS	<u><u>52,058</u></u>	<u><u>(69,821)</u></u>	<u><u>(17,763)</u></u>

Project Romania

**Notes to the Financial Statements - continued
for the Year Ended 31 July 2024**

5. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.8.22 £	Net movement in funds £	At 31.7.23 £
Unrestricted funds			
General fund	55,926	2,391	58,317
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>55,926</u>	<u>2,391</u>	<u>58,317</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	50,287	(47,896)	2,391
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>50,287</u>	<u>(47,896)</u>	<u>2,391</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.8.22 £	Net movement in funds £	At 31.7.24 £
Unrestricted funds			
General fund	55,926	(15,372)	40,554
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>55,926</u>	<u>(15,372)</u>	<u>40,554</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	102,345	(117,717)	(15,372)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>102,345</u>	<u>(117,717)</u>	<u>(15,372)</u>

Project Romania

Notes to the Financial Statements - continued
for the Year Ended 31 July 2024

6. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 July 2024.

Project Romania

Detailed Statement of Financial Activities
for the Year Ended 31 July 2024

	31.7.24 £	31.7.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	52,058	50,287
Total incoming resources	<u>52,058</u>	<u>50,287</u>
EXPENDITURE		
Charitable activities		
Volunteers expenses	4,800	4,800
Haulage	5,240	5,100
Grants to institutions	51,455	29,878
Grants to individuals	3,000	3,000
	<u>64,495</u>	<u>42,778</u>
Support costs		
Management		
Postage and stationery	6	43
Advertising	100	244
Sundries	338	1,023
Travel	2,002	647
Motor Expenses	2,216	2,491
	<u>4,662</u>	<u>4,448</u>
Finance		
Bank charges	124	142
Governance costs		
Accountancy and legal fees	540	528
Total resources expended	<u>69,821</u>	<u>47,896</u>
Net (expenditure)/income	<u>(17,763)</u>	<u>2,391</u>

This page does not form part of the statutory financial statements

Project Romania

Northern Ireland - Charity number 104517

Annual return

**Independent Examiner's Report to the Trustees of
Project Romania**

I report on the accounts of the company for the year ended 31 July 2024, which are set out on pages one to eight.

Respective responsibilities of charity trustees and examiner

As the charity's trustees (and also the directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.

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 65 of the Charities Act
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under Section 65(9)(b) of the Charities Act
- state whether particular matters have come to my attention.

Basis of the independent examiner's report

I have examined your charity accounts as required under Section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under Section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with Section 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of Section 396 of the Companies Act 2006 and with the methods and principles of the Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.



Mrs Tracy Kearney

R Savage & Company
Accountants & Taxation Consultants
Old Bank House
2 Crossgar Road
Saintfield
Ballynahinch
Co. Down
BT24 7BD

4 October 2024

Project Romania

Northern Ireland - Charity number 104517

Accounts

FILE COPY

REGISTERED COMPANY NUMBER: NI632538 (Northern Ireland)
REGISTERED CHARITY NUMBER: 104517

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 July 2023
for
Project Romania

R Savage & Company
Accountants & Taxation Consultants
Old Bank House
2 Crossgar Road
Saintfield
Ballynahinch
Co. Down
BT24 7BD

Project Romania

FILE COPY

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for the Year Ended 31 July 2023

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Project Romania

Report of the Trustees
for the Year Ended 31 July 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 July 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

NI632538 (Northern Ireland)

Registered Charity number

104517

Registered office

20 Thornburn Road
Newtownabbey
Co. Antrim
BT36 7JA

Trustees

Mrs J Croker
Mrs F Farmer
N Farmer
S P W Wallace

Company Secretary

Approved by order of the board of trustees on 2 October 2023 and signed on its behalf by:

Florence Farmer

Mrs F Farmer - Trustee

Project Romania

Statement of Financial Activities
for the Year Ended 31 July 2023

	Notes	31.7.23 Unrestricted fund £	31.7.22 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		50,287	66,067
EXPENDITURE ON			
Raising funds	2	-	114
Charitable activities			
Romania Charity		47,896	66,976
Total		47,896	67,090
NET INCOME/(EXPENDITURE)		2,391	(1,023)
RECONCILIATION OF FUNDS			
Total funds brought forward		55,926	56,949
TOTAL FUNDS CARRIED FORWARD		58,317	55,926

The notes form part of these financial statements

Project Romania

Balance Sheet
31 July 2023

	Notes	31.7.23 Unrestricted fund £	31.7.22 Total funds £
FIXED ASSETS			
Tangible assets	5	13,350	13,350
CURRENT ASSETS			
Cash at bank		44,967	42,576
NET CURRENT ASSETS		<u>44,967</u>	<u>42,576</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>58,317</u>	<u>55,926</u>
NET ASSETS		<u>58,317</u>	<u>55,926</u>
FUNDS	6		
Unrestricted funds		<u>58,317</u>	<u>55,926</u>
TOTAL FUNDS		<u>58,317</u>	<u>55,926</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 2 October 2023 and were signed on its behalf by:

Florence Farmer

F Farmer - Trustee

Project Romania

Notes to the Financial Statements for the Year Ended 31 July 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Project Romania

Notes to the Financial Statements - continued
for the Year Ended 31 July 2023

2. RAISING FUNDS

Raising donations and legacies

	31.7.23	31.7.22
	£	£
Support costs	-	114
	<u> </u>	<u> </u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 July 2023 nor for the year ended 31 July 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 July 2023 nor for the year ended 31 July 2022.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	66,067
	<u> </u>
EXPENDITURE ON	
Raising funds	114
Charitable activities	
Romania Charity	66,976
	<u> </u>
Total	67,090
	<u> </u>
NET INCOME/(EXPENDITURE)	(1,023)
	<u> </u>
RECONCILIATION OF FUNDS	
Total funds brought forward	56,949
	<u> </u>
TOTAL FUNDS CARRIED FORWARD	55,926
	<u> </u>

5. TANGIBLE FIXED ASSETS

	Motor vehicles £
COST	
At 1 August 2022 and 31 July 2023	13,350
	<u> </u>
NET BOOK VALUE	
At 31 July 2023	13,350
	<u> </u>
At 31 July 2022	13,350
	<u> </u>

Project Romania

Notes to the Financial Statements - continued
for the Year Ended 31 July 2023

6. MOVEMENT IN FUNDS

	At 1.8.22 £	Net movement in funds £	At 31.7.23 £
Unrestricted funds			
General fund	55,926	2,391	58,317
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>55,926</u>	<u>2,391</u>	<u>58,317</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	50,287	(47,896)	2,391
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>50,287</u>	<u>(47,896)</u>	<u>2,391</u>

Comparatives for movement in funds

	At 1.8.21 £	Net movement in funds £	At 31.7.22 £
Unrestricted funds			
General fund	56,949	(1,023)	55,926
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>56,949</u>	<u>(1,023)</u>	<u>55,926</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	66,067	(67,090)	(1,023)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>66,067</u>	<u>(67,090)</u>	<u>(1,023)</u>

Project Romania

Notes to the Financial Statements - continued
for the Year Ended 31 July 2023

6. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.8.21 £	Net movement in funds £	At 31.7.23 £
Unrestricted funds			
General fund	56,949	1,368	58,317
TOTAL FUNDS	<u>56,949</u>	<u>1,368</u>	<u>58,317</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	116,354	(114,986)	1,368
TOTAL FUNDS	<u>116,354</u>	<u>(114,986)</u>	<u>1,368</u>

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 July 2023.

Project Romania

Detailed Statement of Financial Activities
for the Year Ended 31 July 2023

	31.7.23 £	31.7.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	-	1
Donations	50,287	66,066
	<u>50,287</u>	<u>66,067</u>
Total incoming resources	50,287	66,067
EXPENDITURE		
Charitable activities		
Volunteers expenses	4,800	4,800
Haulage	5,100	9,940
Grants to institutions	29,878	42,504
Grants to individuals	3,000	3,000
	<u>42,778</u>	<u>60,244</u>
Support costs		
Management		
Telephone	-	105
Postage and stationery	43	298
Advertising	244	1,445
Sundries	1,023	852
Travel	647	1,331
Motor Expenses	2,491	2,233
	<u>4,448</u>	<u>6,264</u>
Finance		
Bank charges	142	114
Governance costs		
Accountancy and legal fees	528	468
	<u>47,896</u>	<u>67,090</u>
Total resources expended	47,896	67,090
Net income/(expenditure)	<u>2,391</u>	<u>(1,023)</u>

Project Romania

Northern Ireland - Charity number 104517

Annual report

PROJECT ROMANIA

REPORT OF THE TRUSTEES FOR THE YEAR ENDING 31ST JULY 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st July 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

INCORPORATION

The charitable company was incorporated on 20 July 2015.

STRUCTURE, GOVERNANCE AND MANAGEMENT.

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company Number
N1632538

REGISTERED CHARITY NUMBER
104517

REGISTERED OFFICE
20 THORBURN ROAD
NEWTOWNABBEY
CO. ANTRIM
BT36 7JA

TRUSTEES

Judith Croker
Mrs. Florence Farmer
Mr. Noel Farmer
Mr. Stephen P.W. Wallace

Company Secretary
Correspondence to registered
office.

Independent Examiner
R Savage and Co Ltd
R Savage & Company
Accounts & Taxation Consultants
Old Bank House
2 Crossgar Road
Saintfield

**Ballynahinch
Co.Down BT247BD**

Aims and purpose of the Charity

Public benefits

The public benefits that flow from the purposes of Project Romania are:-

- (1) Education opportunities for the beneficiaries aiding the reduction of unemployment;** As a charity we continue to work in the developing country of Romania and maintain contact with over 20 schools in the Sighisoara area of Central Transylvania. Because of the Covid restrictions it has been difficult to continue with shoe boxes and many of the schools have been closed for periods of time. Most of our work continues to be aimed at the unprivileged and marginalized which includes the Roma communities in the villages of Shapte Novembrie, Stefan Cel Marie, Seleus, Secueni, Eleseni, Soard, Laslea, Malancrav and several others. We continue to assist several people from these communities to help us to fulfill the other aims of our work and by so doing educate them in building and other trades. It has been encouraging to see some of them now getting full time employment and thus attaining a better standard of life for themselves and for their families. We continue to support the hospital in Laslea with medical supplies, which include medical equipment, incontinence pads and surplus medications from the medical clinics, which we run each summer.
- (2) Increasing health and well-being leading to a better quality of life for the beneficiaries;** We continue to seek to provide the 3 basic things necessary for the health and wellbeing of our clients leading to a better quality of life:
 - a) Adequate nutritious food plus warmth in the winter and spring season**

Over this period we have continued with our food parcel distribution. Each family also received blankets or duvets and clothes. This year we made two trips to Romania and were able to provide finance to some of the people in Romania so they could buy food for the people in over 30 villages.
 - b) Good standard of housing and sanitation.**

Over this year we have had to depend on some of our co-workers in Romania to continue with the building program. Several houses have been built including a house for a grandmother who was living on the street and sleeping in peoples doorways. This past year eleven houses were destroyed in the village of Stefan Cel Maria. Along with the town mayor and many other organisations we were able to help to rebuild houses for those families
 - c) Access to medical help when needed**

Most of the people we work with are from the Roma community and when Covid 19 came to Romania there was severe restrictions on movement from one village to another. As a result, we could not run our yearly medical clinics and the poorer people could not get medical consultants and free medications. We have helped where we can but have realize we must work closely with them and the medical profession in Romania. We continue to support the local hospital in the village of Laslea and provided them with the use of our nine-seater minibus. Also, with the outbreak of the war in Ukraine, we have been involved in transporting medical aid to Romania where it was distributed to Moldova and on to Odessa in Ukraine. Our charity has also helped to provide toiletry bags for injured soldiers who are being medevacked to Romania for rehab. At this moment in time we have not been able to re-establish our mobile medical clinics but hope to do so at our first opportunity.

3) Increased awareness and knowledge of the gospel of Jesus Christ in order to seek to show a better way of life.

We continue to support children's meetings in Tigmandru and our aims remain the same; to teach them respect for each other. When we replace a house for a family we tell them 1) there is to be no domestic violence, 2) there is to be no alcohol abuse, 3) children must attend school, 4) we would encourage them to attend a place of worship to hear the gospel of Jesus Christ and 5) as God has provided them with a new home they need to help us to dig the foundations of the next house we build. Our charity continues to mentor some young men and couples who are involved in seeking to increase the awareness and knowledge of Jesus Christ. We have done this by providing finance for tuition fees, transport fees and also Christian books translated into the Romanian language. Hordu is now pastoring a church in Tigmandru and he is also evangelizing in five of the local villages in the area. His church is growing and now fully established. Through this continual work we have seen amazing changes in the life of local communities and individual families. His church has grown to over 100 in attendance. This year we have conducted a Bible school for pastors and church leaders when over forty attended. We also conducted 'Church in the tent' and hosted family camp and special days for the Ukrainian refugees.

How our organisation operated over this year.

Each year our charity operates both in Northern Ireland and Romania.

We were able to get two teams out to Romania (one of the teams also went with us to Ukraine). We ourselves were in Romania twice and in Ukraine three times with aid for the refugees. We are thankful to all our supporters for their continued giving of finance enabling us to send out finance throughout the year to help with food parcels, building, transport, maintenance, tuition and medical needs, and to send out two 40 foot containers of aid. We also continued to collect aid in N. Ireland and conduct meetings were possible.

As a charity we believe we have sought to fulfill the purposes for which we operate ie: the prevention/relief of poverty although this year from January to July it has been difficult to operate at our full potential. However we seek to help by:-

- (1) delivering aid including food parcels, clothing and firewood logs through our friends in Romania;
- (2) providing funeral assistance to several families.

Project Romania has aided the increased health and well-being of the beneficiaries by:-

- A) Financing nationals to help with their education both secular and spiritual.
- B) Working with established organizations and churches
- C) Seeking to break down ethnic barriers through education and personal conduct
- D) Assisting people from ethnic minorities giving them acceptance and self-worth.
- E) Training nationals for the advancement of God's kingdom.
- F) Working continually in Roma villages to try and raise their standard of living through education and providing food, clothes and practical help
- G) Conducting evangelical outreaches and supporting other organisations and churches in their ministry

Thankfully we have continued to provide finance for food parcels, building and other programs mentioned above, as well as expanding our work for help with the Ukrainian refugees (over 420) in the Sighisoara area in Romania and along the Romanian border. Working with three other N.G.O's together we have established kindergarten for Ukrainian refugee children and also make

available a house for 12 Ukrainian refugees in Sighisoara.

With the continuing war in Ukraine our two vans have made multiple trips to churches in Ukraine and to Youth with a mission in Ternopil. We have been able to provide much needed food, clothes and toiletries. Our other van still helps with medical staff at our local hospital.

Respectfully submitted and approved by order of the board of trustees and signed on its behalf by:

Mrs Florence Farmer.

Florence Farmer

Project Romania

Northern Ireland - Charity number 104517

Annual return

Independent Examiner's Report to the Trustees of
Project Romania

I report on the accounts of the company for the year ended 31 July 2023, which are set out on pages one to eight.

Respective responsibilities of charity trustees and examiner

As the charity's trustees (and also the directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.

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 65 of the Charities Act
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under Section 65(9)(b) of the Charities Act
- state whether particular matters have come to my attention.

Basis of the independent examiner's report

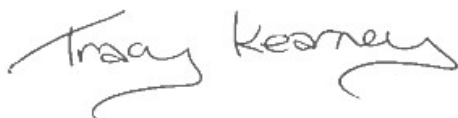
I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.



Institute of Financial Accountants

R Savage and Company Ltd
R Savage & Company
Accountants & Taxation Consultants
Old Bank House
2 Crossgar Road
Saintfield
Ballynahinch
Co. Down
BT24 7BD

Date:02.10.23.....