

Tell Romania

Northern Ireland · Charity number 105779

Details

Status Received

Company number [611532](#)

Registered 2017-04-11

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

Contact

Address Suite 2.06
Custom House
Custom House Square
Bt1 3et
BT1 3ET

Phone 07812591743

Website <http://www.tellromania.org/>

Activities

Purposes: The objects of the charity are the advancement of religion and specifically to assist in the teaching and training of individuals for Christian service in Eastern Europe, particularly Romania, engage in evangelism, to support translation and production of Christian literature, to assist local churches in their Christian ministry and to provide humanitarian aid.

What the charity does: The prevention or relief of poverty, The advancement of religion, The relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage

How the charity works: Relief of poverty, Religious activities

Who the charity helps: Children (5-13 year olds), Physical disabilities, Specific areas of deprivation, Youth (14-25 year olds)

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£79,147	£77,185	£0	0

Trustees

Name	Role	Appointed
Dr Hamilton Moore		
Mr Frederick Saldier Smyth		
Mr Samuel Joseph Allan Hopper		
Mr Walter David Morton		
Mrs Margaret Shirley Elizabeth Moore		
Ms Alison Mccloy		

Tell Romania

Northern Ireland - Charity number 105779

Accounts

TELL ROMANIA
(A company limited by guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

TELL ROMANIA
(A company limited by guarantee)

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TELL ROMANIA

(A company limited by guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2025**

Trustees Hamilton Moore
Frederick Saldier Smyth
Alison McCloy
Walter David Morton
Margaret Shirley Elizabeth Moore
Samuel Joseph Allan Hopper

**Company registered
number** NI611532

**Charity registered
number** XT36185 NIC105779

Registered office Suite 2.06
Custom House
Custom House Square
Belfast
Northern Ireland
BT1 3ET

Accountants UHY Hacker Young Fitch
Suite 2.06
Custom House
Custom House Square
Belfast
BT1 3ET

TELL ROMANIA

(A company limited by guarantee)

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2024

The Trustees present their annual report together with the financial statements of the Tell Romania for the year ended 31 March 2025. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

The objective of Tell Romania is advancing the Christian religion and reliefment of poverty and provision of humanitarian aid in Romania and the production of Christian literature.

b. Activities undertaken to achieve objectives

Dr. Hamilton Moore writes:

Converted as a child, later receiving the call into full-time service (1966) I have had the enormous privilege of serving the Lord as an Evangelist, Pastor (59 years) and Bible College Principal. (Irish Baptist College 20 years).

I have been involved in Romania for twenty-five years, sensing a definite 'call'. My wife, Shirley joined me after our marriage (2012) embracing this challenge and so the ministry of Tell Romania was also formed in 2012 and is now a registered charity.

I hold the position of adjunct professor in Emanuel University, Oradea, Romania. My work involves teaching, the writing and translation of Christian literature, funding church projects, radio and YouTube broadcast(s). During the past thirteen years, the ministry has expanded, my wife Shirley has developed the humanitarian aspect of the ministry. Emanuel Hospice, caring for terminally ill infant and adult patients. Casa Grace Foundation and lochebed supporting orphans, disabled, down syndrome, abandoned children and families stricken by extreme poverty.

Tell Romania is about Evangelism, Discipleship, Local Church Ministry, Teaching, Relief of Poverty, Medical Provision, Humanitarian Aid, A Student Programme, Distribution of Christian Literature.

The Moore's serve as one. Two roles of service, yet complementary and biblical; 'loving in deed and truth'.

It is a privilege to serve; we seek to make a difference.

TELL ROMANIA

(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Achievements and performance

a. Main achievements of the company

Tell Romania continues to send donations to directly fund three feeding programmes and transportation costs for humanitarian aid (as required).

b. Review of activities

As an adjunct professor of Emanuel University, Oradea, Romania, my work has continued in supporting the by-annual journal. Tell Romania purchased the yearly data provision for faculty and students affording them the opportunity to maintain study and work online. Our three Feeding Programmes continue for Emanuel Hospice, Casa Grace Foundation and Iochebed. Hundreds of terminally ill, homeless, orphans, down syndrome, abandoned are fed and clothed faithfully maintained by our supporters. Tell Romania has been able to accomplish much, although working recently from home, not only in humanitarian work but in the support of students, the translation of books into Romanian, Hungarian and Russian. Weekly medical and humanitarian supplies are sent by Tarsin Transport.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

The results for the year are set out in the attached financial statements. The results for the year and the financial position were considered satisfactory by the directors who expect growth in the foreseeable future.

All general funds under the control of the charity were treated as unrestricted income funds. Restricted funds are used for specific purposes as laid down by the donor and are accounted for separately. The trustees confirm that the charity's assets are available and adequate to fulfil the obligations of the charity and that funds are not excessive given the assets, commitments and size of the charity.

It is the policy of the charity that unrestricted funds which have not been designed for specific use should be maintained at a level equivalent to six month's operating costs. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in incoming resources, they will be able to continue the charity's core activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

TELL ROMANIA

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TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Structure, governance and management

a. Constitution

Tell Romania is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 5th May 2012.

b. Methods of appointment or election of Trustees

The management of the company is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

Members' liability

The Members of the company guarantee to contribute an amount not exceeding £1 to the assets of the company in the event of winding up.

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the company for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 30 October 2025 and signed on their behalf by:

Hamilton Moore
Trustee

TELL ROMANIA

(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2025

Independent examiner's report to the Trustees of Tell Romania

I report on the financial statements of the company for the year ended 31 March 2025 which are set out on pages 6 to 17.

Respective responsibilities of charity Trustees and examiner

As the company's trustees (and also the directors of the company for the purpose 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 company 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 (Northern Ireland) 2008;
- follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's statement

I have examined your company 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.

My examination included a review of the accounting records kept by the company 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 explanations from you as company 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 (FRS 102);
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.

Signed:



Dated: 30 October 2025

Michael Fitch

Chartered Accountants Ireland

Suite 2.06, Custom House
Custom House Square
Belfast
BT1 3ET

TELL ROMANIA
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2025**

	Note	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from:					
Donations and legacies	3	46,351	32,796	79,147	112,509
Total income		46,351	32,796	79,147	112,509
Expenditure on:					
Charitable activities	4	28,168	49,017	77,185	68,413
Total expenditure		28,168	49,017	77,185	68,413
Net income/(expenditure)		18,183	(16,221)	1,962	44,096
Transfers between funds	11	(20,000)	20,000	-	-
Net movement in funds		(1,817)	3,779	1,962	44,096
Reconciliation of funds:					
Total funds brought forward		158,753	22,906	181,659	137,563
Net movement in funds		(1,817)	3,779	1,962	44,096
Total funds carried forward		156,936	26,685	183,621	181,659

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 8 to 17 form part of these financial statements.

TELL ROMANIA**(A company limited by guarantee)****REGISTERED NUMBER: NI611532****BALANCE SHEET
AS AT 31 MARCH 2025**

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	8	982	512
		<hr/>	<hr/>
		982	512
Current assets			
Cash at bank and in hand		183,999	182,457
		<hr/>	<hr/>
		183,999	182,457
Current liabilities			
Creditors: amounts falling due within one year	9	(1,360)	(1,310)
		<hr/>	<hr/>
Net current assets		182,639	181,147
		<hr/>	<hr/>
Total assets less current liabilities		183,621	181,659
		<hr/>	<hr/>
Net assets excluding pension asset		183,621	181,659
		<hr/>	<hr/>
Total net assets		183,621	181,659
		<hr/> <hr/>	<hr/> <hr/>
Charity funds			
Restricted funds	11	26,685	22,906
Unrestricted funds	11	156,936	158,753
		<hr/>	<hr/>
Total funds		183,621	181,659
		<hr/> <hr/>	<hr/> <hr/>

The company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

The financial statements were approved and authorised for issue by the Trustees on 30 October 2025 and signed on their behalf by:

Hamilton Moore
Trustee

Margaret Shirley Elizabeth Moore
Trustee

The notes on pages 8 to 17 form part of these financial statements.

TELL ROMANIA

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1. General information

The company is a private company limited by guarantee. The company was incorporated in Northern Ireland with registration number NI611532. The company's principal operating office is 42b Bernice Road, Newtownabbey, BT36 4QZ. The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Tell Romania meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.4 Tangible fixed assets and depreciation

Tangible fixed assets costing £NIL or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

2. Accounting policies (continued)

2.4 Tangible fixed assets and depreciation (continued)

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following basis:

Computer equipment	-	33% straight line
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2.5 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.6 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.7 Financial instruments

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.8 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

TELL ROMANIA
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

3. Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Donations	46,351	32,796	79,147

	<i>Unrestricted funds 2024 £</i>	<i>Restricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Donations	70,879	41,630	112,509

4. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Humanitarian aid to Romania	7,600	49,017	56,617
Production of Christian Literature & Media	20,568	-	20,568
	<u>28,168</u>	<u>49,017</u>	<u>77,185</u>

	<i>Unrestricted funds 2024 £</i>	<i>Restricted funds 2024 £</i>	<i>Total 2024 £</i>
Humanitarian aid to Romania	5,933	56,998	62,931
Production of Christian Literature & Media	5,482	-	5,482
	<u>11,415</u>	<u>56,998</u>	<u>68,413</u>

TELL ROMANIA

(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

5. Analysis of expenditure by activities

	Activities undertaken directly 2025 £	Support costs 2025 £	Total funds 2025 £
Humanitarian aid to Romania	49,017	7,600	56,617
Production of Christian Literature & Media	20,568	-	20,568
	<u>69,585</u>	<u>7,600</u>	<u>77,185</u>

	<i>Activities undertaken directly 2024 £</i>	<i>Support costs 2024 £</i>	<i>Total funds 2024 £</i>
Humanitarian aid to Romania	56,998	5,933	62,931
Production of Christian Literature & Media	5,482	-	5,482
	<u>62,480</u>	<u>5,933</u>	<u>68,413</u>

Analysis of direct costs

	Aid to Romania 2025 £	Christian Literature 2025 £	Total funds 2025 £
Direct hospice support	49,017	-	49,017
Life & learning production of literature & media	-	20,568	20,568
	<u>49,017</u>	<u>20,568</u>	<u>69,585</u>

TELL ROMANIA

(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

5. Analysis of expenditure by activities (continued)

Analysis of direct costs (continued)

	<i>Aid to Romania 2024 £</i>	<i>Christian Literature 2024 £</i>	<i>Total funds 2024 £</i>
Romania transport	5,573	-	5,573
Direct hospice support	51,425	-	51,425
Life & learning production of literature & media	-	5,482	5,482
	<u>56,998</u>	<u>5,482</u>	<u>62,480</u>

Analysis of support costs

	Aid to Romania 2025 £	Total funds 2025 £
Depreciation	730	730
Printing, postage & stationery	2,579	2,579
Gifts	1,507	1,507
Sundry	1,288	1,288
Governance costs	1,496	1,496
	<u>7,600</u>	<u>7,600</u>

	<i>Charitable Activity 2024 £</i>	<i>Total funds 2024 £</i>
Depreciation	334	334
Printing, Postage & Stationery	2,080	2,080
Sundry	1,406	1,406
Governance costs	2,113	2,113
	<u>5,933</u>	<u>5,933</u>

TELL ROMANIA
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

6. Independent examiner's remuneration

	2025	<i>2024</i>
	£	£
Fees payable to the company's independent examiner for the independent examination of the company's annual accounts	1,360	<i>1,310</i>

7. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (*2024 - £NIL*).

During the year ended 31 March 2025, no Trustee expenses have been incurred (*2024 - £NIL*).

8. Tangible fixed assets

	Computer equipment
	£
Cost or valuation	
At 1 April 2024	1,013
Additions	1,200
At 31 March 2025	2,213
Depreciation	
At 1 April 2024	501
Charge for the year	730
At 31 March 2025	1,231
Net book value	
At 31 March 2025	982
<i>At 31 March 2024</i>	<i>512</i>

9. Creditors: Amounts falling due within one year

	2025	<i>2024</i>
	£	£
Accruals and deferred income	1,360	<i>1,310</i>

TELL ROMANIA
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

10. Financial instruments

	2025	2024
	£	£
Financial assets		
Financial assets measured at fair value through income and expenditure	183,999	182,457

Financial assets measured at fair value through income and expenditure comprise cash and bank and in hand.

TELL ROMANIA
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

11. Statement of funds

Statement of funds - current year

	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2025 £
Unrestricted funds					
Designated funds					
Life & learning	29,976	10,007	(20,568)	13,850	33,265
General funds					
General Funds - Tell Romania	128,777	36,344	(7,600)	(33,850)	123,671
Total Unrestricted funds	158,753	46,351	(28,168)	(20,000)	156,936
Restricted funds					
Hopsice	22,906	32,796	(49,017)	20,000	26,685
Total of funds	181,659	79,147	(77,185)	-	183,621

TELL ROMANIA
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

11. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 April 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 March 2024 £</i>
Unrestricted funds				
Designated funds				
Life & learning	7,850	27,610	(5,482)	29,978
General funds				
General Funds - Tell Romania	91,439	43,269	(5,933)	128,775
Total Unrestricted funds	99,289	70,879	(11,415)	158,753
	<i>Balance at 1 April 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 March 2024 £</i>
Restricted funds				
Hopsice	38,274	41,630	(56,998)	22,906
Total of funds	137,563	112,509	(68,413)	181,659

12. Summary of funds

Summary of funds - current year

	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2025 £
Designated funds	29,976	10,007	(20,568)	13,850	33,265
General funds	128,777	36,344	(7,600)	(33,850)	123,671
Restricted funds	22,906	32,796	(49,017)	20,000	26,685
	181,659	79,147	(77,185)	-	183,621

TELL ROMANIA
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

12. Summary of funds (continued)

Summary of funds - prior year

	<i>Balance at 1 April 2023</i>	<i>Income</i>	<i>Expenditure</i>	<i>Balance at 31 March 2024</i>
	£	£	£	£
Designated funds	7,850	27,610	(5,482)	29,978
General funds	91,439	43,269	(5,933)	128,775
Restricted funds	38,274	41,630	(56,998)	22,906
	<u>137,563</u>	<u>112,509</u>	<u>(68,413)</u>	<u>181,659</u>

13. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2025	Restricted funds 2025	Total funds 2025
	£	£	£
Tangible fixed assets	982	-	982
Current assets	157,314	26,685	183,999
Creditors due within one year	(1,360)	-	(1,360)
Total	<u>156,936</u>	<u>26,685</u>	<u>183,621</u>

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2024</i>	<i>Restricted funds 2024</i>	<i>Total funds 2024</i>
	£	£	£
Tangible fixed assets	512	-	512
Current assets	159,551	22,906	182,457
Creditors due within one year	(1,310)	-	(1,310)
Total	<u>158,755</u>	<u>22,906</u>	<u>181,661</u>

Tell Romania

Northern Ireland - Charity number 105779

Accounts

Registered number: NI611532
Charity number: XT36185 NIC105779

TELL ROMANIA
(A company limited by guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

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FOR THE YEAR ENDED 31 MARCH 2024**

Trustees Hamilton Moore
Frederick Saldier Smyth
Alison McCloy
Walter David Morton
Margaret Shirley Elizabeth Moore
Samuel Joseph Allan Hopper

**Company registered
number** NI611532

**Charity registered
number** XT36185 NIC105779

Registered office 42b Bernice Road
Newtownabbey
Northern Ireland
BT36 4QZ

Accountants UHY Hacker Young Fitch
Suite 2.06
Custom House
Custom House Square
Belfast
BT1 3ET

TELL ROMANIA

(A company limited by guarantee)

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2024

The Trustees present their annual report together with the financial statements of the Tell Romania for the year ended 31 March 2024. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

The objective of Tell Romania is advancing the Christian religion and reliefment of poverty and provision of humanitarian aid in Romania and the production of Christian literature.

b. Activities undertaken to achieve objectives

Dr. Hamilton Moore writes:

Converted as a child, later receiving the call into full-time service (1966) I have had the enormous privilege of serving the Lord as an Evangelist, Pastor (56 years) and Bible College Principal. (Irish Baptist College 20 years).

I have been involved in Romania for twenty-one years, sensing a definite 'call'. My wife, Shirley joined me after our marriage (2012) in embracing this challenge and so the ministry of Tell Romania was also formed in 2012 and is now a registered charity.

The work involves teaching in Emanuel University, Editor of a bi-annual Journal, organising an International Conference; preaching in village churches, seeking to plant new churches, funding church projects and radio and youtube broadcast(s).

During the past ten years, the ministry has expanded where Shirley has taken the lead in developing the humanitarian aspect of the ministry. She is part of the team of Emanuel Hospice caring for infant and adult terminally patients; a bereavement programme for siblings left without a parent. She is also involved in the ministry of Casa Grace assisting orphans, disabled, down syndrome, abandoned children and families stricken by extreme poverty. Iochebed in Suceava is the latest addition where she is developing a programme for Pro Life within the Roma community.

Tell Romania is about Evangelism, Discipleship, Local Church Ministry, Teaching, Relief of Poverty, Medical Provision, Humanitarian Aid, Student Programme, Christian Literature Distribution.

The Moore's serve as one. Tell Romania has two roles of service, yet complementary and biblical; 'loving in deed and truth'.

It is a privilege to serve, we seek to make a difference praying that all who come behind us will have found us to be faithful.

TELL ROMANIA

(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Achievements and performance

a. Main achievements of the company

Tell Romania continues to send donations to directly fund three feeding programmes and transportation costs for humanitarian aid (as required).

b. Review of activities

As an adjunct professor of Emanuel University, Oradea, Romania, my work has continued in editing the by-annual journal. Tell Romania purchased the one year data provision for faculty and students affording the opportunity to maintain study and work online during closure of Emanuel University. Our three Feeding Programmes continue for the foundations of Casa Grace, Emanuel Hospice and Iochebed. Hundreds of terminally ill, homeless, orphans, down syndrome, abandoned are fed and clothed. It has not been possible to fund raise or have the opportunity to speak in church gatherings, yet, the feeding programmes have been fully maintained through the finance we were able to send because of the ongoing and sustained giving of our supporters. Tell Romania has been able to accomplish much from home, not only in humanitarian work but in the support of students, the translation of books into Romanian, Hungarian and Russian. Weekly medical and humanitarian supplies are sent by Tarsin Transport also urgent requirements as requested.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

The results for the year are set out in the attached financial statements. The results for the year and the financial position were considered satisfactory by the directors who expect growth in the foreseeable future.

All general funds under the control of the charity were treated as unrestricted income funds. Restricted funds are used for specific purposes as laid down by the donor and are accounted for separately. The trustees confirm that the charity's assets are available and adequate to fulfil the obligations of the charity and that funds are not excessive given the assets, commitments and size of the charity.

It is the policy of the charity that unrestricted funds which have not been designed for specific use should be maintained at a level equivalent to six month's operating costs. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in incoming resources, they will be able to continue the charity's core activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

TELL ROMANIA
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Structure, governance and management

a. Constitution

Tell Romania is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 5th May 2012.

b. Methods of appointment or election of Trustees

The management of the company is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

Members' liability

The Members of the company guarantee to contribute an amount not exceeding £1 to the assets of the company in the event of winding up.

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the company for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 12 December 2024 and signed on their behalf by:

Hamilton Moore
.....

Hamilton Moore
Trustee

TELL ROMANIA

(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2024

Independent examiner's report to the Trustees of Tell Romania

I report on the financial statements of the company for the year ended 31 March 2024 which are set out on pages 6 to 18.

Respective responsibilities of charity Trustees and examiner

As the company's trustees (and also the directors of the company for the purpose 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 company 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 (Northern Ireland) 2008;
- follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's statement

I have examined your company 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.

My examination included a review of the accounting records kept by the company 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 explanations from you as company 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 (FRS 102);
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.

Signed:



Dated: 12 December 2024

Michael Fitch

Chartered Accountants Ireland

Suite 2.06, Custom House
Custom House Square
Belfast
BT1 3ET

TELL ROMANIA
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2024**

	Note	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from:					
Donations and legacies	3	70,879	41,630	112,509	61,577
Other income	4	-	-	-	354
Total income		70,879	41,630	112,509	61,931
Expenditure on:					
Charitable activities	5	11,415	56,998	68,413	113,189
Total expenditure		11,415	56,998	68,413	113,189
Net income/(expenditure) before net gains on investments					
		59,464	(15,368)	44,096	(51,258)
Net gains on investments		-	-	-	10,601
Net movement in funds		59,464	(15,368)	44,096	(40,657)
Reconciliation of funds:					
Total funds brought forward		99,289	38,274	137,563	178,220
Net movement in funds		59,464	(15,368)	44,096	(40,657)
Total funds carried forward		158,753	22,906	181,659	137,563

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 8 to 18 form part of these financial statements.

TELL ROMANIA

(A company limited by guarantee)

REGISTERED NUMBER: NI611532

**BALANCE SHEET
AS AT 31 MARCH 2024**

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	9	512	846
		<u>512</u>	<u>846</u>
Current assets			
Cash at bank and in hand		182,457	137,976
		<u>182,457</u>	<u>137,976</u>
Creditors: amounts falling due within one year	10	(1,309)	(1,258)
		<u>181,148</u>	<u>136,718</u>
Net current assets			
		<u>181,148</u>	<u>136,718</u>
Total assets less current liabilities		<u>181,660</u>	<u>137,564</u>
Net assets excluding pension asset		<u>181,660</u>	<u>137,564</u>
Total net assets		<u>181,660</u>	<u>137,564</u>
Charity funds			
Restricted funds	12	22,906	38,274
Unrestricted funds	12	158,754	99,290
		<u>181,660</u>	<u>137,564</u>
Total funds		<u>181,660</u>	<u>137,564</u>

The company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

The financial statements were approved and authorised for issue by the Trustees on 12 December 2024 and signed on their behalf by:



.....
Hamilton Moore
Trustee



.....
Margaret Shirley Elizabeth Moore
Trustee

The notes on pages 8 to 18 form part of these financial statements.

TELL ROMANIA

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

1. General information

The company is a private company limited by guarantee. The company was incorporated in Northern Ireland with registration number NI611532. The company's principal operating office is 42b Bernice Road, Newtownabbey, BT36 4QZ. The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Tell Romania meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.4 Tangible fixed assets and depreciation

Tangible fixed assets costing £NIL or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

2. Accounting policies (continued)

2.4 Tangible fixed assets and depreciation (continued)

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following bases:

Computer equipment	- 33% straight line
Other fixed assets	- 5% straight line

2.5 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.6 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.7 Financial instruments

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.8 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

TELL ROMANIA
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

3. Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Donations	70,879	41,630	112,509

	<i>Unrestricted funds 2023 £</i>	<i>Restricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Donations	29,522	32,055	61,577

4. Other incoming resources

		Total funds 2024 £
	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Bank Interest Received	354	354

5. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Humanitarian aid to Romania	5,933	56,998	62,931
Production of Christian Literature	5,482	-	5,482
	11,415	56,998	68,413

TELL ROMANIA
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

5. Analysis of expenditure on charitable activities (continued)

Summary by fund type (continued)

	<i>Unrestricted funds 2023 £</i>	<i>Restricted funds 2023 £</i>	<i>Total 2023 £</i>
Humanitarian aid to Romania	8,157	46,978	55,135
Production of Christian Literature	58,054	-	58,054
	<u>66,211</u>	<u>46,978</u>	<u>113,189</u>

6. Analysis of expenditure by activities

	Activities undertaken directly 2024 £	Support costs 2024 £	Total funds 2024 £
Humanitarian aid to Romania	56,998	5,933	62,931
Production of Christian literature	5,482	-	5,482
	<u>62,480</u>	<u>5,933</u>	<u>68,413</u>

	<i>Activities undertaken directly 2023 £</i>	<i>Support costs 2023 £</i>	<i>Total funds 2023 £</i>
Humanitarian aid to Romania	46,971	8,163	55,134
Production of Christian Literature	58,055	-	58,055
	<u>105,026</u>	<u>8,163</u>	<u>113,189</u>

TELL ROMANIA
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

6. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Aid to Romania 2024 £	Christian Literature 2024 £	Total funds 2024 £
Romania transport	5,573	-	5,573
Direct hospice support	51,425	-	51,425
Life & learning production of literature	-	5,482	5,482
	<u>56,998</u>	<u>5,482</u>	<u>62,480</u>

	<i>Aid to Romania 2023 £</i>	<i>Christian Literature 2023 £</i>	<i>Total funds 2023 £</i>
Direct hospice support	46,972	-	46,972
Life & learning production of literature	-	58,055	58,055
	<u>46,972</u>	<u>58,055</u>	<u>105,027</u>

Analysis of support costs

	Aid to Romania 2024 £	Total funds 2024 £
Depreciation	334	334
Printing, postage & stationery	2,080	2,080
Sundry	1,406	1,406
Governance costs	2,113	2,113
	<u>5,933</u>	<u>5,933</u>

TELL ROMANIA
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

6. Analysis of expenditure by activities (continued)

Analysis of support costs (continued)

	<i>Charitable Activity 2023 £</i>	<i>Total funds 2023 £</i>
Depreciation	167	167
Printing, Postage & Stationery	2,281	2,281
Bank Charges	7	7
Phone & internet	182	182
Sundry	3,878	3,878
Governance costs	1,649	1,649
	<u>8,164</u>	<u>8,164</u>

7. Independent examiner's remuneration

	2024 £	<i>2023 £</i>
Fees payable to the company's independent examiner for the independent examination of the company's annual accounts	<u>1,310</u>	<u>1,260</u>

8. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2023 - £NIL).

During the year ended 31 March 2024, no Trustee expenses have been incurred (2023 - £NIL).

9. Tangible fixed assets

	Computer equipment £
Cost or valuation	
At 1 April 2023	1,013
At 31 March 2024	<u>1,013</u>

TELL ROMANIA
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

9. Tangible fixed assets (continued)

	Computer equipment £
Depreciation	
At 1 April 2023	167
Charge for the year	334
At 31 March 2024	<u>501</u>
Net book value	
At 31 March 2024	<u>512</u>
At 31 March 2023	<u>846</u>

10. Creditors: Amounts falling due within one year

	2024 £	2023 £
Accruals and deferred income	<u>1,309</u>	<u>1,258</u>

11. Financial instruments

	2024 £	2023 £
Financial assets		
Financial assets measured at fair value through income and expenditure	<u>182,457</u>	<u>137,976</u>

Financial assets measured at fair value through income and expenditure comprise cash and bank and in hand.

TELL ROMANIA
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

12. Statement of funds

Statement of funds - current year

	Balance at 1 April 2023 £	Income £	Expenditure £	Balance at 31 March 2024 £
Unrestricted funds				
Designated funds				
Life & learning	7,851	27,610	(5,482)	29,979
	<hr/>	<hr/>	<hr/>	<hr/>
General funds				
General Funds - Tell Romania	91,439	43,269	(5,933)	128,775
	<hr/>	<hr/>	<hr/>	<hr/>
Total Unrestricted funds	99,290	70,879	(11,415)	158,754
	<hr/>	<hr/>	<hr/>	<hr/>
Restricted funds				
Hopsice	38,274	41,630	(56,998)	22,906
	<hr/>	<hr/>	<hr/>	<hr/>
Total of funds	137,564	112,509	(68,413)	181,660
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

TELL ROMANIA
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

12. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 April 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Gains/ (Losses) £</i>	<i>Balance at 31 March 2023 £</i>
Unrestricted funds						
Designated funds						
Life & learning	7,071	3,835	(58,055)	55,000	-	7,851
General funds						
General Funds - Tell Romania	128,554	26,041	(8,156)	(55,000)	-	91,439
Total Unrestricted funds	<u>135,625</u>	<u>29,876</u>	<u>(66,211)</u>	<u>-</u>	<u>-</u>	<u>99,290</u>
	<i>Balance at 1 April 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Gains/ (Losses) £</i>	<i>Balance at 31 March 2023 £</i>
Restricted funds						
Hopsice	42,596	32,055	(46,978)	-	10,601	38,274
Total of funds	<u><u>178,221</u></u>	<u><u>61,931</u></u>	<u><u>(113,189)</u></u>	<u><u>-</u></u>	<u><u>10,601</u></u>	<u><u>137,564</u></u>

13. Summary of funds

TELL ROMANIA
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

13. Summary of funds (continued)

Summary of funds - current year

	Balance at 1 April 2023 £	Income £	Expenditure £	Balance at 31 March 2024 £
Designated funds	7,851	27,610	(5,482)	29,979
General funds	91,439	43,269	(5,933)	128,775
Restricted funds	38,274	41,630	(56,998)	22,906
	<u>137,564</u>	<u>112,509</u>	<u>(68,413)</u>	<u>181,660</u>

Summary of funds - prior year

	<i>Balance at 1 April 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Gains/ (Losses) £</i>	<i>Balance at 31 March 2023 £</i>
Designated funds	7,071	3,835	(58,055)	55,000	-	7,851
General funds	128,554	26,041	(8,156)	(55,000)	-	91,439
Restricted funds	42,596	32,055	(46,978)	-	10,601	38,274
	<u>178,221</u>	<u>61,931</u>	<u>(113,189)</u>	<u>-</u>	<u>10,601</u>	<u>137,564</u>

14. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	512	-	512
Current assets	159,551	22,906	182,457
Creditors due within one year	(1,309)	-	(1,309)
Other	1	-	(1)
Total	<u>158,755</u>	<u>22,906</u>	<u>181,661</u>

TELL ROMANIA
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

14. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior period

	<i>Unrestricted funds 2023 £</i>	<i>Restricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Tangible fixed assets	-	846	846
Current assets	137,976	-	137,976
Creditors due within one year	(28,085)	26,827	(1,258)
Other	(2)	-	(2)
Total	109,889	27,673	137,562

Tell Romania

Northern Ireland - Charity number 105779

Annual report

TELL ROMANIA

(A company limited by guarantee)

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2024

The Trustees present their annual report together with the financial statements of the Tell Romania for the year ended 31 March 2024. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

The objective of Tell Romania is advancing the Christian religion and reliefment of poverty and provision of humanitarian aid in Romania and the production of Christian literature.

b. Activities undertaken to achieve objectives

Dr. Hamilton Moore writes:

Converted as a child, later receiving the call into full-time service (1966) I have had the enormous privilege of serving the Lord as an Evangelist, Pastor (56 years) and Bible College Principal. (Irish Baptist College 20 years).

I have been involved in Romania for twenty-one years, sensing a definite 'call'. My wife, Shirley joined me after our marriage (2012) in embracing this challenge and so the ministry of Tell Romania was also formed in 2012 and is now a registered charity.

The work involves teaching in Emanuel University, Editor of a bi-annual Journal, organising an International Conference; preaching in village churches, seeking to plant new churches, funding church projects and radio and youtube broadcast(s).

During the past ten years, the ministry has expanded where Shirley has taken the lead in developing the humanitarian aspect of the ministry. She is part of the team of Emanuel Hospice caring for infant and adult terminally patients; a bereavement programme for siblings left without a parent. She is also involved in the ministry of Casa Grace assisting orphans, disabled, down syndrome, abandoned children and families stricken by extreme poverty. Iochebed in Suceava is the latest addition where she is developing a programme for Pro Life within the Roma community.

Tell Romania is about Evangelism, Discipleship, Local Church Ministry, Teaching, Relief of Poverty, Medical Provision, Humanitarian Aid, Student Programme, Christian Literature Distribution.

The Moore's serve as one. Tell Romania has two roles of service, yet complementary and biblical; 'loving in deed and truth'.

It is a privilege to serve, we seek to make a difference praying that all who come behind us will have found us to be faithful.

TELL ROMANIA

(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Achievements and performance

a. Main achievements of the company

Tell Romania continues to send donations to directly fund three feeding programmes and transportation costs for humanitarian aid (as required).

b. Review of activities

As an adjunct professor of Emanuel University, Oradea, Romania, my work has continued in editing the by-annual journal. Tell Romania purchased the one year data provision for faculty and students affording the opportunity to maintain study and work online during closure of Emanuel University. Our three Feeding Programmes continue for the foundations of Casa Grace, Emanuel Hospice and Iochebed. Hundreds of terminally ill, homeless, orphans, down syndrome, abandoned are fed and clothed. It has not been possible to fund raise or have the opportunity to speak in church gatherings, yet, the feeding programmes have been fully maintained through the finance we were able to send because of the ongoing and sustained giving of our supporters. Tell Romania has been able to accomplish much from home, not only in humanitarian work but in the support of students, the translation of books into Romanian, Hungarian and Russian. Weekly medical and humanitarian supplies are sent by Tarsin Transport also urgent requirements as requested.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

The results for the year are set out in the attached financial statements. The results for the year and the financial position were considered satisfactory by the directors who expect growth in the foreseeable future.

All general funds under the control of the charity were treated as unrestricted income funds. Restricted funds are used for specific purposes as laid down by the donor and are accounted for separately. The trustees confirm that the charity's assets are available and adequate to fulfil the obligations of the charity and that funds are not excessive given the assets, commitments and size of the charity.

It is the policy of the charity that unrestricted funds which have not been designed for specific use should be maintained at a level equivalent to six month's operating costs. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in incoming resources, they will be able to continue the charity's core activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

TELL ROMANIA
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Structure, governance and management

a. Constitution

Tell Romania is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 5th May 2012.

b. Methods of appointment or election of Trustees

The management of the company is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

Members' liability

The Members of the company guarantee to contribute an amount not exceeding £1 to the assets of the company in the event of winding up.

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the company for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 12 December 2024 and signed on their behalf by:

Hamilton Moore
.....

Hamilton Moore
Trustee

Tell Romania

Northern Ireland - Charity number 105779

Annual return

TELL ROMANIA

(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2024

Independent examiner's report to the Trustees of Tell Romania

I report on the financial statements of the company for the year ended 31 March 2024 which are set out on pages 6 to 18.

Respective responsibilities of charity Trustees and examiner

As the company's trustees (and also the directors of the company for the purpose 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 company 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 (Northern Ireland) 2008;
- follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's statement

I have examined your company 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.

My examination included a review of the accounting records kept by the company 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 explanations from you as company 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 (FRS 102);
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.

Signed:



Dated: 12 December 2024

Michael Fitch

Chartered Accountants Ireland

Suite 2.06, Custom House
Custom House Square
Belfast
BT1 3ET

Tell Romania

Northern Ireland - Charity number 105779

Accounts

Registered number: NI611532
Charity number: XT36185
NIC105779

TELL ROMANIA
(A company limited by guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

TELL ROMANIA
(A company limited by guarantee)

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Statement of financial activities	6
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TELL ROMANIA

(A company limited by guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2023**

Trustees Hamilton Moore
Frederick Saldier Smyth
Alison Georgina McCloy
Walter David Morton
Margaret Shirley Elizabeth Moore
Samuel Joseph Allan Hopper (appointed 6 June 2022)

**Company registered
number** NI611532

**Charity registered
number** XT36185
NIC105779

Registered office 42b Bernice Road
Newtownabbey
Northern Ireland
BT36 4QZ

Accountants UHY Hacker Young Fitch Limited
Chartered Accountants
Gordon Street Mews
27-29 Gordon Street
Belfast
BT1 2LG

TELL ROMANIA

(A company limited by guarantee)

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023

The Trustees present their annual report together with the financial statements of Tell Romania for the year ended 31 March 2023. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

The objective of Tell Romania is advancing the Christian religion and reliefment of poverty and provision of humanitarian aid in Romania and the production of Christian literature.

b. Activities undertaken to achieve objectives

Dr. Hamilton Moore writes:

Converted as a child, later receiving the call into full-time service (1966) I have had the enormous privilege of serving the Lord as an Evangelist, Pastor (56 years) and Bible College Principal. (Irish Baptist College 20 years).

I have been involved in Romania for over twenty years, sensing a definite 'call'. My wife, Shirley joined me after our marriage (2012) in embracing this challenge and so the ministry of Tell Romania was also formed in 2012 and is now a registered charity.

The work involves teaching in Emanuel University, Editor of a bi-annual Journal, organising International Conferences; preaching in village churches, seeking to plant new churches, funding church projects and radio broadcast(s).

During the past eleven years, the ministry has expanded where Shirley has taken the lead in developing the humanitarian aspect of the ministry. She is part of the team of Emanuel Hospice caring for infant and adult terminally patients; a bereavement programme for siblings left without a parent. She is also involved in the ministry of Casa Grace assisting orphans, disabled, down syndrome, abandoned children and families stricken by extreme poverty. Iochebed in Suceava is the latest addition where she is developing a programme for Pro Life within the Roma community.

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The Moore's serve as one. Tell Romania has two roles of service, yet complementary and biblical; 'loving in deed and truth'.

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TELL ROMANIA

(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

Achievements and performance

a. Main achievements of the company

Tell Romania continues to send donations to directly fund three feeding programmes and transportation costs for humanitarian aid (as required).

In the year ended 31st March 2019, the Trustees purchased "Still Waters" caravan accommodation in Portstewart to provide a place of rest and refreshment for those going through the trauma of physical, emotional or spiritual brokenness. Due to the ongoing impact of covid-19 on travel leading to under-utilisation of the retreat, the Trustees sold the "Still Waters" caravan during the year and diverted the surplus funds into its direct charitable activities.

b. Review of activities

As an adjunct professor of Emanuel University, Oradea, Romania, my work has continued in editing the by-annual journal. Tell Romania provides the one year data provision for faculty and students affording the opportunity to maintain study and work online through Emanuel University. Our three Feeding Programmes continue for the foundations of Casa Grace, Emanuel Hospice and Iochebed. Hundreds of terminally ill, homeless, orphans, down syndrome and abandoned babies are fed and clothed. It has not been possible to fundraise or have the opportunity to speak in church gatherings, yet, the feeding programmes have been fully maintained through the finance we were able to send because of the ongoing and sustained giving of our supporters. Tell Romania has been able to accomplish much from home, not only in humanitarian work but in the support of students, the translation of books into Romanian, Hungarian and Russian. Weekly medical and humanitarian supplies are sent by Tarsin Transport also urgent requirements as requested. The latest publication of 'HALLELUJAH, WHAT A SAVIOUR' has been donated throughout Romania to pastors ministering throughout this vast land. A second publication has now been released.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

The results for the year are set out in the attached financial statements. The results for the year and the financial position were considered satisfactory by the directors who expect growth in the foreseeable future.

All general funds under the control of the charity were treated as unrestricted income funds. Restricted funds are used for specific purposes as laid down by the donor and are accounted for separately. The trustees confirm that the charity's assets are available and adequate to fulfil the obligations of the charity and that funds are not excessive given the assets, commitments and size of the charity.

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TELL ROMANIA

(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

Structure, governance and management

a. Constitution

Tell Romania is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 5th May 2012.

b. Methods of appointment or election of Trustees

The management of the company is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

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- make judgments and accounting estimates that are reasonable and prudent;
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Approved by order of the members of the board of Trustees on 31 October 2023 and signed on their behalf by:

Hamilton Moore

.....
Hamilton Moore
(Trustee)

TELL ROMANIA

(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2023

Independent examiner's report to the Trustees of Tell Romania

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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.

Signed:



Dated: 31 October 2023

Michael Fitch

Chartered Accountants Ireland

27-29 Gordon Street
Belfast
BT1 2LG

TELL ROMANIA**(A company limited by guarantee)****STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2023**

	Note	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:					
Donations and legacies	3	29,522	32,054	61,576	100,016
Other income	4	354	-	354	36
Total income		29,876	32,054	61,930	100,052
Expenditure on:					
Charitable activities	5	66,211	46,978	113,189	64,218
Total expenditure		66,211	46,978	113,189	64,218
Net (expenditure)/income before net gains on investments					
		(36,335)	(14,924)	(51,259)	35,834
Surplus on disposal of fixed assets		-	10,601	10,601	-
Net movement in funds		(36,335)	(4,323)	(40,658)	35,834
Reconciliation of funds:					
Total funds brought forward		135,624	42,596	178,220	142,386
Net movement in funds		(36,335)	(4,323)	(40,658)	35,834
Total funds carried forward		99,289	38,273	137,562	178,220

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 8 to 17 form part of these financial statements.

TELL ROMANIA**(A company limited by guarantee)****REGISTERED NUMBER: NI611532****BALANCE SHEET
AS AT 31 MARCH 2023**

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	9	846	36,400
		<u>846</u>	<u>36,400</u>
Current assets			
Cash at bank and in hand		137,976	142,966
		<u>137,976</u>	<u>142,966</u>
Creditors: amounts falling due within one year	10	(1,261)	(1,146)
		<u>136,715</u>	<u>141,820</u>
Net current assets			
		<u>136,715</u>	<u>141,820</u>
Total assets less current liabilities		<u>137,561</u>	<u>178,220</u>
Net assets excluding pension asset		<u>137,561</u>	<u>178,220</u>
Total net assets		<u>137,561</u>	<u>178,220</u>
Charity funds			
Restricted funds	12	38,273	42,596
Unrestricted funds	12	99,288	135,624
		<u>137,561</u>	<u>178,220</u>
Total funds		<u>137,561</u>	<u>178,220</u>

The company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

The financial statements were approved and authorised for issue by the Trustees on 31 October 2023 and signed on their behalf by:

Hamilton Moore

.....
Hamilton Moore
(Trustee)

Shirley Moore

.....
Margaret Shirley Elizabeth Moore
(Trustee)

The notes on pages 8 to 17 form part of these financial statements.

TELL ROMANIA

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

1. General information

The company is a private company limited by guarantee. The company was incorporated in Northern Ireland with registration number NI611532. The company's principal operating office is 42b Bernice Road, Newtownabbey, BT36 4QZ. The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Tell Romania meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.4 Tangible fixed assets and depreciation

Tangible fixed assets costing £NIL or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

TELL ROMANIA

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

2. Accounting policies (continued)

2.4 Tangible fixed assets and depreciation (continued)

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following bases:

Computer equipment	- 33% straight line
Other fixed assets	- 5% straight line

2.5 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.6 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.7 Financial instruments

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.8 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

TELL ROMANIA**(A company limited by guarantee)****NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023****3. Income from donations and legacies**

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Donations	29,522	32,054	61,576

	<i>Unrestricted funds 2022 £</i>	<i>Restricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Donations	63,178	36,838	100,016

4. Other incoming resources

	Unrestricted funds 2023 £	Total funds 2023 £
Bank interest received	354	354

	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Bank Interest Received	36	36

TELL ROMANIA**(A company limited by guarantee)****NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023****5. Analysis of expenditure on charitable activities****Summary by fund type**

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Humanitarian aid to Romania	8,157	46,978	55,135
Production of Christian Literature	58,054	-	58,054
	<hr/> 66,211	<hr/> 46,978	<hr/> 113,189 <hr/>

	<i>Unrestricted funds 2022 £</i>	<i>Restricted funds 2022 £</i>	<i>Total 2022 £</i>
Humanitarian aid to Romania	7,944	44,904	52,848
Production of Christian Literature	11,370	-	11,370
	<hr/> 19,314	<hr/> 44,904	<hr/> 64,218 <hr/>

6. Analysis of expenditure by activities

	Activities undertaken directly 2023 £	Support costs 2023 £	Total funds 2023 £
Humanitarian aid to Romania	46,971	8,164	55,135
Production of Christian literature	58,055	(1)	58,054
	<hr/> 105,026	<hr/> 8,163	<hr/> 113,189 <hr/>

TELL ROMANIA

(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

6. Analysis of expenditure by activities (continued)

	<i>Activities undertaken directly 2022 £</i>	<i>Support costs 2022 £</i>	<i>Total funds 2022 £</i>
Humanitarian aid to Romania	41,820	11,029	52,849
Production of Christian Literature	11,370	-	11,370
	<u>53,190</u>	<u>11,029</u>	<u>64,218</u>

Analysis of direct costs

	Aid to Romania 2023 £	Christian Literature 2023 £	Total funds 2023 £
Direct hospice support	46,972	-	46,972
Life & learning production of literature	-	58,055	58,055
	<u>46,972</u>	<u>58,055</u>	<u>105,027</u>

	<i>Aid to Romania 2022 £</i>	<i>Christian Literature 2022 £</i>	<i>Total funds 2022 £</i>
Direct hospice support	41,820	-	41,820
Life & learning production of literature	-	11,370	11,370
	<u>41,820</u>	<u>11,370</u>	<u>53,190</u>

TELL ROMANIA
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

6. Analysis of expenditure by activities (continued)

Analysis of support costs

	Aid to Romania 2023 £	Total funds 2023 £
Depreciation	167	167
Printing, postage & stationery	2,281	2,281
Bank charges	7	7
Phone & internet	182	182
Sundry	3,878	3,878
Governance costs	1,649	1,649
	<u>8,164</u>	<u>8,164</u>

	<i>Charitable Activity 2022 £</i>	<i>Total funds 2022 £</i>
Depreciation	2,275	2,275
Printing, Postage & Stationery	2,469	2,469
Repairs & equipment	512	512
Still Waters maintenance	3,084	3,084
Sundry	1,254	1,254
Governance costs	1,435	1,435
	<u>11,029</u>	<u>11,029</u>

7. Independent examiner's remuneration

	2023 £	2022 £
Fees payable to the company's independent examiner for the independent examination of the company's annual accounts	<u>1,260</u>	<u>1,150</u>

8. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2022 - £NIL).

During the year ended 31 March 2023, no Trustee expenses have been incurred (2022 - £NIL).

TELL ROMANIA
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

9. Tangible fixed assets

	Computer equipment £	Other fixed assets £	Total £
Cost or valuation			
At 1 April 2022	-	45,500	45,500
Additions	1,013	-	1,013
Disposals	-	(45,500)	(45,500)
	<u>1,013</u>	<u>-</u>	<u>1,013</u>
At 31 March 2023	<u>1,013</u>	<u>-</u>	<u>1,013</u>
Depreciation			
At 1 April 2022	-	9,101	9,101
Charge for the year	167	-	167
On disposals	-	(9,101)	(9,101)
	<u>167</u>	<u>-</u>	<u>167</u>
At 31 March 2023	<u>167</u>	<u>-</u>	<u>167</u>
Net book value			
At 31 March 2023	<u>846</u>	<u>-</u>	<u>846</u>
At 31 March 2022	<u>-</u>	<u>36,400</u>	<u>36,400</u>

10. Creditors: Amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	<u>1,261</u>	<u>1,146</u>

11. Financial instruments

	2023 £	2022 £
Financial assets		
Financial assets measured at fair value through income and expenditure	<u>137,976</u>	<u>142,966</u>

Financial assets measured at fair value through income and expenditure comprise cash and bank and in hand.

TELL ROMANIA**(A company limited by guarantee)****NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023****12. Statement of funds****Statement of funds - current year**

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2023 £
Unrestricted funds						
Designated funds						
Life & learning	<u>7,071</u>	<u>3,835</u>	<u>(58,055)</u>	<u>55,000</u>	<u>-</u>	<u>7,851</u>
General funds						
General Funds - Tell Romania	<u>128,553</u>	<u>26,041</u>	<u>(8,157)</u>	<u>(55,000)</u>	<u>-</u>	<u>91,437</u>
Total Unrestricted funds	<u>135,624</u>	<u>29,876</u>	<u>(66,212)</u>	<u>-</u>	<u>-</u>	<u>99,288</u>
Restricted funds						
Projects	<u>42,596</u>	<u>32,054</u>	<u>(46,978)</u>	<u>-</u>	<u>10,601</u>	<u>38,273</u>
Total of funds	<u><u>178,220</u></u>	<u><u>61,930</u></u>	<u><u>(113,190)</u></u>	<u><u>-</u></u>	<u><u>10,601</u></u>	<u><u>137,561</u></u>

TELL ROMANIA
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

12. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 April 2021</i>	<i>Income</i>	<i>Expenditure</i>	<i>Balance at 31 March 2022</i>
	£	£	£	£
Unrestricted funds				
Designated funds				
Life & learning	9,216	9,225	(11,371)	7,070
	<hr/>	<hr/>	<hr/>	<hr/>
General funds				
General Funds - Tell Romania	82,508	53,989	(7,943)	128,554
	<hr/>	<hr/>	<hr/>	<hr/>
Total Unrestricted funds	91,724	63,214	(19,314)	135,624
	<hr/>	<hr/>	<hr/>	<hr/>
Restricted funds				
Projects	50,662	36,838	(44,904)	42,596
	<hr/>	<hr/>	<hr/>	<hr/>
Total of funds	142,386	100,052	(64,218)	178,220
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

13. Summary of funds

Summary of funds - current year

	Balance at 1 April 2022	Income	Expenditure	Transfers in/out	Gains/ (Losses)	Balance at 31 March 2023
	£	£	£	£	£	£
Designated funds	7,071	3,835	(58,055)	55,000	-	7,851
General funds	128,553	26,041	(8,157)	(55,000)	-	91,437
Restricted funds	42,596	32,054	(46,978)	-	10,601	38,273
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	178,220	61,930	(113,190)	-	10,601	137,561
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

TELL ROMANIA
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

13. Summary of funds (continued)

Summary of funds - prior year

	<i>Balance at 1 April 2021</i>	<i>Income</i>	<i>Expenditure</i>	<i>Balance at 31 March 2022</i>
	£	£	£	£
Designated funds	9,216	9,225	(11,371)	7,070
General funds	82,508	53,989	(7,943)	128,554
Restricted funds	50,662	36,838	(44,904)	42,596
	<u>142,386</u>	<u>100,052</u>	<u>(64,218)</u>	<u>178,220</u>

14. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2023	Restricted funds 2023	Total funds 2023
	£	£	£
Tangible fixed assets	846	-	846
Current assets	99,703	38,273	137,976
Creditors due within one year	(1,261)	-	(1,261)
Total	<u>99,288</u>	<u>38,273</u>	<u>137,561</u>

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2022</i>	<i>Restricted funds 2022</i>	<i>Total funds 2022</i>
	£	£	£
Tangible fixed assets	-	36,400	36,400
Current assets	136,770	6,196	142,966
Creditors due within one year	(1,146)	-	(1,146)
Other assets	1	-	1
Total	<u>135,625</u>	<u>42,596</u>	<u>178,221</u>

Tell Romania

Northern Ireland - Charity number 105779

Annual report

TELL ROMANIA

(A company limited by guarantee)

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023

The Trustees present their annual report together with the financial statements of Tell Romania for the year ended 31 March 2023. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

The objective of Tell Romania is advancing the Christian religion and reliefment of poverty and provision of humanitarian aid in Romania and the production of Christian literature.

b. Activities undertaken to achieve objectives

Dr. Hamilton Moore writes:

Converted as a child, later receiving the call into full-time service (1966) I have had the enormous privilege of serving the Lord as an Evangelist, Pastor (56 years) and Bible College Principal. (Irish Baptist College 20 years).

I have been involved in Romania for over twenty years, sensing a definite 'call'. My wife, Shirley joined me after our marriage (2012) in embracing this challenge and so the ministry of Tell Romania was also formed in 2012 and is now a registered charity.

The work involves teaching in Emanuel University, Editor of a bi-annual Journal, organising International Conferences; preaching in village churches, seeking to plant new churches, funding church projects and radio broadcast(s).

During the past eleven years, the ministry has expanded where Shirley has taken the lead in developing the humanitarian aspect of the ministry. She is part of the team of Emanuel Hospice caring for infant and adult terminally patients; a bereavement programme for siblings left without a parent. She is also involved in the ministry of Casa Grace assisting orphans, disabled, down syndrome, abandoned children and families stricken by extreme poverty. Iochebed in Suceava is the latest addition where she is developing a programme for Pro Life within the Roma community.

Tell Romania is about Evangelism, Discipleship, Local Church Ministry, Teaching, Relief of Poverty, Medical Provision, Humanitarian Aid, Student Programme, Christian Literature Distribution.

The Moore's serve as one. Tell Romania has two roles of service, yet complementary and biblical; 'loving in deed and truth'.

It is a privilege to serve, we seek to make a difference praying that all who come behind us will have found us to be faithful.

TELL ROMANIA

(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

Achievements and performance

a. Main achievements of the company

Tell Romania continues to send donations to directly fund three feeding programmes and transportation costs for humanitarian aid (as required).

In the year ended 31st March 2019, the Trustees purchased "Still Waters" caravan accommodation in Portstewart to provide a place of rest and refreshment for those going through the trauma of physical, emotional or spiritual brokenness. Due to the ongoing impact of covid-19 on travel leading to under-utilisation of the retreat, the Trustees sold the "Still Waters" caravan during the year and diverted the surplus funds into its direct charitable activities.

b. Review of activities

As an adjunct professor of Emanuel University, Oradea, Romania, my work has continued in editing the by-annual journal. Tell Romania provides the one year data provision for faculty and students affording the opportunity to maintain study and work online through Emanuel University. Our three Feeding Programmes continue for the foundations of Casa Grace, Emanuel Hospice and Iochebed. Hundreds of terminally ill, homeless, orphans, down syndrome and abandoned babies are fed and clothed. It has not been possible to fundraise or have the opportunity to speak in church gatherings, yet, the feeding programmes have been fully maintained through the finance we were able to send because of the ongoing and sustained giving of our supporters. Tell Romania has been able to accomplish much from home, not only in humanitarian work but in the support of students, the translation of books into Romanian, Hungarian and Russian. Weekly medical and humanitarian supplies are sent by Tarsin Transport also urgent requirements as requested. The latest publication of 'HALLELUJAH, WHAT A SAVIOUR' has been donated throughout Romania to pastors ministering throughout this vast land. A second publication has now been released.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

The results for the year are set out in the attached financial statements. The results for the year and the financial position were considered satisfactory by the directors who expect growth in the foreseeable future.

All general funds under the control of the charity were treated as unrestricted income funds. Restricted funds are used for specific purposes as laid down by the donor and are accounted for separately. The trustees confirm that the charity's assets are available and adequate to fulfil the obligations of the charity and that funds are not excessive given the assets, commitments and size of the charity.

It is the policy of the charity that unrestricted funds which have not been designed for specific use should be maintained at a level equivalent to six month's operating costs. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in incoming resources, they will be able to continue the charity's core activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

TELL ROMANIA

(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

Structure, governance and management

a. Constitution

Tell Romania is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 5th May 2012.

b. Methods of appointment or election of Trustees

The management of the company is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

Members' liability

The Members of the company guarantee to contribute an amount not exceeding £1 to the assets of the company in the event of winding up.

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the company for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 31 October 2023 and signed on their behalf by:

Hamilton Moore

.....
Hamilton Moore
(Trustee)

Tell Romania

Northern Ireland - Charity number 105779

Annual return

TELL ROMANIA

(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2023

Independent examiner's report to the Trustees of Tell Romania

I report on the financial statements of the company for the year ended 31 March 2023 which are set out on pages 6 to 17.

Respective responsibilities of charity Trustees and examiner

As the company's trustees (and also the directors of the company for the purpose 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 company 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 (Northern Ireland) 2008;
- follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's statement

I have examined your company 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.

My examination included a review of the accounting records kept by the company 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 explanations from you as company 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 (FRS 102);
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.

Signed:



Dated: 31 October 2023

Michael Fitch

Chartered Accountants Ireland

27-29 Gordon Street
Belfast
BT1 2LG