

**FILE COPY**

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

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

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

**Project Romania**

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**for the Year Ended 31 July 2025**

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**Project Romania**

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

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

## Project Romania

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

#### **OBJECTIVES AND ACTIVITIES**

##### **Public benefit**

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

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

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

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

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

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

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

b) Good standard of housing and sanitation

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

c) Access to medical help when needed

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

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

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

How our organisation operated over this year.

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

## **Project Romania**

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

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

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

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

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

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

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

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

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

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Company number**

NI632538 (Northern Ireland)

##### **Registered Charity number**

104517

##### **Registered office**

20 Thornburn Road  
Newtownabbey  
Co. Antrim  
BT36 7JA

##### **Trustees**

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

##### **Company Secretary**

##### **Independent Examiner**

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

Project Romania

Report of the Trustees  
for the Year Ended 31 July 2025

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

F. Farmer

.....  
Mrs F Farmer - Trustee

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

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

**Respective responsibilities of charity trustees and examiner**

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

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

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

**Basis of the independent examiner's report**

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

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

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

**Independent examiner's statement**

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

Mrs Tracy Kearney

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

24 October 2025

**Project Romania**

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

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

The notes form part of these financial statements

**Project Romania**

**Balance Sheet**  
**31 July 2025**

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

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

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

The trustees acknowledge their responsibilities for

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

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

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

*F Farmer*

.....  
F Farmer - Trustee

## Project Romania

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

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

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

##### **Income**

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

##### **Expenditure**

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

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

##### **Tangible fixed assets**

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

##### **Taxation**

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

##### **Fund accounting**

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

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

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

#### 2. TRUSTEES' REMUNERATION AND BENEFITS

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

##### **Trustees' expenses**

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

**Project Romania**

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

<b>3.</b>	<b>COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES</b>	Unrestricted fund £
	<b>INCOME AND ENDOWMENTS FROM</b>	
	Donations and legacies	52,058
	<b>EXPENDITURE ON</b>	
	<b>Charitable activities</b>	
	Romania Charity	69,821
	<b>NET INCOME/(EXPENDITURE)</b>	(17,763)
	<b>RECONCILIATION OF FUNDS</b>	
	Total funds brought forward	58,317
	<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>40,554</u>

<b>4.</b>	<b>TANGIBLE FIXED ASSETS</b>	Motor vehicles £
	<b>COST</b>	
	At 1 August 2024 and 31 July 2025	<u>13,350</u>
	<b>NET BOOK VALUE</b>	
	At 31 July 2025	<u>13,350</u>
	At 31 July 2024	<u>13,350</u>

<b>5.</b>	<b>MOVEMENT IN FUNDS</b>	Net movement in funds	At 31.7.25
		£	£
	<b>Unrestricted funds</b>		
	General fund	40,554	(8,131)
		<u>40,554</u>	<u>32,423</u>
	<b>TOTAL FUNDS</b>	<u>40,554</u>	<u>(8,131)</u>

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

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

**Project Romania**

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

**5. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

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

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

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

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

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

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

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

**Project Romania**

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

**6. RELATED PARTY DISCLOSURES**

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

**Project Romania**

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

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