

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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**TELL ROMANIA**

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**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.

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**

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### **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**

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### **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**

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### **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

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

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 £
<b>Fixed assets</b>			
Tangible assets	9	846	36,400
		<u>846</u>	<u>36,400</u>
<b>Current assets</b>			
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>
<b>Net current assets</b>			
		<u>136,715</u>	<u>141,820</u>
<b>Total assets less current liabilities</b>		<u>137,561</u>	<u>178,220</u>
<b>Net assets excluding pension asset</b>		<u>137,561</u>	<u>178,220</u>
<b>Total net assets</b>		<u>137,561</u>	<u>178,220</u>
<b>Charity funds</b>			
Restricted funds	12	38,273	42,596
Unrestricted funds	12	99,288	135,624
		<u>137,561</u>	<u>178,220</u>
<b>Total funds</b>		<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**

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### **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

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### 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.

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

**3. Income from donations and legacies**

	<b>Unrestricted funds 2023 £</b>	<b>Restricted funds 2023 £</b>	<b>Total funds 2023 £</b>
Donations	29,522	32,054	<b>61,576</b>

	<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**

	<b>Unrestricted funds 2023 £</b>	<b>Total funds 2023 £</b>
Bank interest received	354	<b>354</b>

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

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

**5. Analysis of expenditure on charitable activities**

**Summary by fund type**

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

	<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
	<u>19,314</u>	<u>44,904</u>	<u>64,218</u>

**6. Analysis of expenditure by activities**

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

**TELL ROMANIA**

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**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**

	<b>Aid to Romania 2023 £</b>	<b>Christian Literature 2023 £</b>	<b>Total funds 2023 £</b>
Direct hospice support	46,972	-	<b>46,972</b>
Life & learning production of literature	-	58,055	<b>58,055</b>
	<u>46,972</u>	<u>58,055</u>	<u><b>105,027</b></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**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

**6. Analysis of expenditure by activities (continued)**

**Analysis of support costs**

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

	<b>2023 £</b>	<b>2022 £</b>
Fees payable to the company's independent examiner for the independent examination of the company's annual accounts	<b>1,260</b>	<b>1,150</b>
	<u><b>1,260</b></u>	<u><b>1,150</b></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**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

**9. Tangible fixed assets**

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

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**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 £
<b>Unrestricted funds</b>						
<b>Designated funds</b>						
Life & learning	7,071	3,835	(58,055)	55,000	-	7,851
<b>General funds</b>						
General Funds - Tell Romania	128,553	26,041	(8,157)	(55,000)	-	91,437
<b>Total Unrestricted funds</b>	<b>135,624</b>	<b>29,876</b>	<b>(66,212)</b>	<b>-</b>	<b>-</b>	<b>99,288</b>
<b>Restricted funds</b>						
Projects	42,596	32,054	(46,978)	-	10,601	38,273
<b>Total of funds</b>	<b>178,220</b>	<b>61,930</b>	<b>(113,190)</b>	<b>-</b>	<b>10,601</b>	<b>137,561</b>

**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>
	£	£	£	£
<b>Unrestricted funds</b>				
<b>Designated funds</b>				
Life & learning	9,216	9,225	(11,371)	7,070
	<hr/>	<hr/>	<hr/>	<hr/>
<b>General funds</b>				
General Funds - Tell Romania	82,508	53,989	(7,943)	128,554
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Unrestricted funds</b>	91,724	63,214	(19,314)	135,624
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Restricted funds</b>				
Projects	50,662	36,838	(44,904)	42,596
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total of funds</b>	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**

	<b>Balance at 1 April 2022</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers in/out</b>	<b>Gains/ (Losses)</b>	<b>Balance at 31 March 2023</b>
	£	£	£	£	£	£
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**

	<b>Unrestricted funds 2023</b>	<b>Restricted funds 2023</b>	<b>Total funds 2023</b>
	£	£	£
Tangible fixed assets	846	-	<b>846</b>
Current assets	99,703	38,273	<b>137,976</b>
Creditors due within one year	(1,261)	-	<b>(1,261)</b>
<b>Total</b>	<u>99,288</u>	<u>38,273</u>	<u><b>137,561</b></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
<b>Total</b>	<u>135,625</u>	<u>42,596</u>	<u>178,221</u>