

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.

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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.

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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

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Hamilton Moore
(Trustee)