

Belfast Islamic Centre

Northern Ireland · Charity number 102005

Details

Status	Overdue
Registered	2015-04-10
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	13-19 University Road Belfast BT7 1na BT7 1NA
Phone	442890664465
Email	info@belfastislamiccentre.org.uk
Website	www.belfastislamiccentre.org.uk

Activities

Purposes: The Centre is established to promote the benefit of Muslim community in Northern Ireland ('the area of benefit') by promoting religion, advancing education, relieving poverty and distress and by providing facilities for the protection of health and recreation with the aim of improving the conditions of the said community.

What the charity does: The advancement of citizenship or community development, The relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage, Other charitable purposes

How the charity works: Community development, Cultural, Education/training, General charitable purposes, Religious activities, Volunteer development

Who the charity helps: Ethnic minorities, General public, Interface communities

Finances

Period end	Income	Expenditure	Assets	Employees
2024-03-31	£602,162	£141,649	£-628,042	3

Trustees

Name	Role	Appointed
Dr Raja Harun		
Dr Sami Farag		
Dr Wasif Naeem		
Mr Hassan Farooq		
Mr Kashif Akram		
Mr Louay Majeed		
Mr Masood Alam		
Mr Mohammed Arshed		
Mr Nafiu Abubakar		
Mr Shoaib Tareen		
Mr Zaheer Baloch		
Mrs Pashmina Kashif		

Belfast Islamic Centre

Northern Ireland - Charity number 102005

Accounts

**BELFAST ISLAMIC CENTRE
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 March 2024**



CHARITY NUMBER - NI102005

BELFAST ISLAMIC CENTRE
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

CONTENTS	Page
Contents	1
Officers	2
Executive Board's Report	3
Auditor's Report	7
Statement of Financial Activities	10
Balance Sheet	11
Notes to the Accounts	12

**BELFAST ISLAMIC CENTRE
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024**

OFFICERS

BOARD

CHAIRMAN

Mr Muhammed Arshed

EXECUTIVE SECRETARY

Mr Ameer Ibrahim

TREASURER

Mr Hassan Farooq

OTHER BOARD MEMBERS

Dr Wasif Naeem

Dr Imran Yousuf

Mrs Pashmina Kashif (appointed October 2023)

Mr Shoaib Tareen

Mr Nafiu Abubakar

TRUSTEES

Dr Shahid Tariq

Mr Louay Majeed

Mr Mahsood Alam

Mr Zaheer Baloch (appointed October 2023)

Dr Saleem Khan Tareen

Dr Raja Harun

Mr Sami Farag (appointed October 2023)

EMPLOYEES

Anwar Mady

Humaira Khurshid

Amama Azam

AUDITOR

Minshull & Co

Chartered Accountants

19 Crescent Business Park

LISBURN

BT28 2GN

BANKERS

Bank of Ireland

Belfast City Branch

BELFAST

BT1 2BA

Danske Bank

Donegall Square West

BELFAST

BT1 6JS

HEAD OFFICE

13-19 University Road

BELFAST

BT7 1NA

BOARD REPORT

The board present their annual report together with the financial statements for the year to 31 March 2024.

AIMS AND OBJECTIVES

The Belfast Islamic Centre was established in 1978 by a group of Muslims from the local community.

Today the centre acts not only as a place of worship but also as a community centre, social-cultural centre, resource centre, advice centre and day centre.

The Belfast Islamic Centre aims to

- Run the Mosque, provide religious services, instructions and guidance to the Muslim community
- Provide education for all sections of the community in order to lead life in the current multi-cultural society as a Muslim, as an ideal citizen and to aid integration
- Provide social and cultural services in order to preserve the community identity
- Provide a guidance and resource service to educational institutions, hospitals and prisons and generally to all communities irrespective of their religion
- Provide an advisory service to solve educational, cultural and social problems
- Provide social welfare services to the various groups of the community

The Centre also provides

- Children's education through its various schools
- Youth development through activities and seminars
- Social and recreational programmes for women
- Adult education

EXECUTIVE BOARD

The policy and general management of the affairs of Belfast Islamic Centre shall be directed by the Executive Board drawn from registered members who have been resident in Northern Ireland for at least one year and have the intention to reside for at least another two years, and are reputedly practising Muslims.

The Board shall meet at least once per month - five members being required for a quorum. A member will be deemed to have resigned from the Board if not in attendance for three consecutive meetings without supplying notice.

RESULTS

The Net Incoming Resources for the year amounted to £460,513

BOARD REPORT

(continued)

TRUSTEES

All the property of the Centre, whatever or however, shall be vested in at least five and preferably seven appointed trustees as joint tenants on behalf of the centre.

The trustees are appointed by the Office Bearers, the Executive Board and the rest of the Trustees from among the Full Members of the Centre who have been permanent residents of Northern Ireland for at least five years and are well respected members of the community.

The Trustees shall hold office for four years each term and are eligible for re-appointment for another term. After two consecutive terms a Trustee will not be entitled to serve again as Trustee until a period of at least six years has elapsed.

If the office of trustee should fall vacant, another Trustee shall be appointed by the mutual agreement of the remaining Trustees and the Executive Board.

The post of Trustee shall be vacated if the Trustee:

- (a) Resigns from the trusteeship;
- (b) Fails in his duties as determined by the remaining Trustees and the Executive Board;
- (c) Dies or leaves Northern Ireland; or
- (d) Is dismissed from his position if he commits an immoral act or is convicted of a crime.

The Trustees may deal with the property so vested in them by way of sale, exchange or lease, such direction being given by resolution of the Executive Board of the Centre and when so passed shall in favour of the purchaser, exchange or lease be binding upon members of the Centre.

The Trustees shall meet periodically at least four times a year and shall nominate among themselves a chair person. They shall also nominate one or more Trustee to attend the Executive Board meeting if and when invited.

The Trustees collectively shall have the authority to call a General Meeting of the Centre whenever there is:

- (a) Violation of the Constitution of the Centre;
- (b) A serious dispute between the Executive Board and members of the Centre which could not be resolved amicably;
- (c) A major dispute among members of the Executive Board which cannot be resolved; or
- (d) Whenever a by-election is deemed necessary.

The Trustees shall officiate as Election Committee during the election of the Executive Board.

MEMBERSHIP

Membership is open to individuals or organisations who:

- (a) apply to the Centre in the form required by the Executive Board; and
- (b) are approved by the Executive Board.

Every application for admission shall be considered by the Executive Board at their first meeting after it was made, or as soon thereafter as is practicable. There shall be no unlawful discrimination.

- (a) The Executive Board may only refuse an application for membership if, acting reasonably and properly, they consider it to be in the best interests of the Centre to refuse the application.

BOARD REPORT

(continued)

MEMBERSHIP

- (b) The Executive Board must inform the applicant in writing of the reasons for the refusal within twenty-one days of the decision.
- (c) The Executive Board must consider any written representations the applicant may make about the decision. The Executive Board's decision following any written representations must be notified to the applicant in writing but shall be final.

Membership is not transferable.

The Centre must keep a register of names and addresses of the members and should periodically update it.

CLASSES OF MEMBERSHIP

The rights and obligations of the different classes of membership shall be recorded in the register of members. There shall be five classes of membership:

- (a) Centre Members: All Muslims are welcome to use the Centre facilities, take part in the activities at the Centre and apply to become Centre Members. Persons wishing to become Centre Members shall make an application for membership to the Executive Board in the agreed format. Centre Members will not be entitled to attend, speak at or vote at General Meetings or elections or stand for election to the Executive Board or trustees.
- (b) Full Members: All Muslims are entitled to become Full Members of the Centre provided they:
 - i) Have been Centre Members or a youth member for a period of at least twelve months;
 - ii) Are aged 17 years or over;
 - iii) Are currently unconditionally resident in Northern Ireland and have been resident in Northern Ireland for a period of at least two years; and have made an application to the Executive Board in the agreed format and have paid to the Centre any annual membership fees which may be due. Full Members of the Centre will be entitled to attend, speak and vote at elections and at General Meetings of the Centre. Only Full Members of the Centre and practising Muslims of good character shall be entitled to stand for election to the Executive Board or as Trustees of the Centre.
- (c) Affiliate Members: Any organisation active within the area of benefit, whether voluntary or statutory, which subscribes to the objects of the Centre may apply to the Executive Board to become an Affiliate Member. If such application is accepted by the Executive Board the Affiliate Member will be entitled, by prior written notification to the Secretary, to nominate an authorised representative who may attend and speak at General Meetings as observer but with no voting power.
- (d) Honorary Members: Any well-wisher or person who, in the opinion of the Executive Board, has special knowledge or experience to offer to the Centre may become an Honorary Member. Honorary Membership of the Centre may also be granted to former Centre Members or former Full Members who no longer reside in Northern Ireland. Honorary Members will be entitled to attend and speak at General Meetings of the Centre, but will not be entitled to vote.
- (e) Youth Members: All Muslims over the age of 12 and under the age of 17 are entitled to become Youth Members of the Belfast Islamic Centre. Youth Members must have made an application to the Executive Board in the agreed format and have paid to the Centre any annual membership fee that may be due. Youth Members will not be entitled to attend, speak at or vote at General Meetings or stand for election for Executive Board.

BOARD REPORT

(continued)

CLASSES OF MEMBERSHIP

The Executive Board may not directly or indirectly alter the rights or obligations attached to a class of membership. The rights attached to a class of membership may only be varied by a special resolution of the AGM.

FINANCIAL REVIEW AND RESERVES POLICY

The reserves at 31 March 2024 were £2,295,020 which includes readily available funds which cover several years running costs excluding wages. As usual, further work is required to secure continued funding but the core cost support secured again this year has been key to progress. Expenditure is planned to provide services to support the company's objectives therefore most expense is directly for religious, cultural and education purposes during the year. General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity 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 if identified as such. Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund.

FUTURE PLANS

The association's current funding has stabilised and it intends to secure similar funding in the near future so that the current services will continue to be offered to those who most need them as described in the Aims and Objectives above.

The work on the new Mosque continues but the premises are occupied.

IMPACT OF COVID-19

The impact of coronavirus restrictions meant that there was naturally a bigger concentration on remote activities, which ran successfully. There has been no material impact on the charity's sustainability due to sufficiency of reserves. The trustees and board are satisfied that they have made necessary adjustments to ensure that Belfast Islamic Centre will continue to achieve its objectives.

GOING CONCERN

The board, having considered the charity's income streams, financial means and strategy for dealing with issues such as the impact of Covid-19, over the next 12-18 months, are satisfied that the going concern basis is appropriate.

TAX STATUS

The Inland Revenue has accepted that Belfast Islamic Centre is a charity and registered it as such under the reference XN 79682

AUDITOR

The auditor, Donald R Minshull FCA of Messrs Minshull & Company, Chartered Accountants and Registered Auditor, offers himself for re-appointment as auditor.

BY ORDER OF THE BOARD



Chairman

Date 6 October 2025

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BELFAST ISLAMIC CENTRE

Opinion

We have audited the financial statements of Belfast Islamic Centre for the year ended 31 March 2024 which comprise the Statement of Financial Activity, Balance Sheet and related notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including The Charities SORP (FRS102).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2023, and of its surplus for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the relevant legislation.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the board's use of the going concern basis of accounting in the preparation of the financial statements is appropriate. Our evaluation of the board's assessment of the entity's ability to continue to adopt the going concern basis of accounting included an examination of the cash inflows and outflows projected over the next 12 months running all the current projects. These projects all provide sufficient funding to cover overheads and support - backed up by budgets for the future and historic ability to cover these costs.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least 12 months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the board with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The board is responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
BELFAST ISLAMIC CENTRE (continued)**

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the board's report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the board's report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the board's report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustee's remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the board was not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the board's report and from the requirement to prepare a strategic report.

Responsibilities of board

The board is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view and for such internal control as the board determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the board is responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the board either intends to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

- we performed analytical procedures, and reviews, to identify large, recurring or unusual items and fully examined and verified each;
- we examined all transactions of the charity to ensure all items are properly recorded and properly approved by management;
- we examined the operation of funded activities to ensure all monies are properly claimed and spent and that no expense is duplicated in grant claims;
- we ensured there were no expenses included, or income excluded, that we found evidence of and that was not accounted for appropriately.

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
BELFAST ISLAMIC CENTRE** (continued)

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the board's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation (ie. gives a true and fair view).

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

DONALD MINSHULL FCA - Senior Statutory Auditor
Statutory Auditor

Date 6 October 2025

On behalf of

Minshull & Co
Statutory Auditor
19 Crescent Business Park
Lisburn
BT28 2GN

BELFAST ISLAMIC CENTRE
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2024

INCOME	Note	2024 £	£	2023 £	£
<i>Income from Charitable Activities</i>					
Unrestricted Grants and Donations		37,752		44,055	
Contribution to Property Expenses		776		764	
Restricted Fund Grants and Fees	10	58,835		48,724	
Courses, School and Service Income		18,379		10,632	
Iftar/Ramadan Donations		15,425		12,518	
Zakat al Fitr and Fitrana Donations		8,230		6,158	
Zakat Donations		30,401		13,033	
Mosque Renovation Donations		193,318		125,828	
Profit on Sale of Property		239,046		9,443	
		602,162		271,155	
EXPENDITURE ON CHARITABLE ACTIVITIES					
Programme Costs		12,217		5,124	
Ramadan and Other Receptions		19,851		7,213	
School/Volunteers		12,672		11,420	
Fundraising Expenses		1,101		7,253	
Salary Costs	9	6,019		6,192	
Pension Contributions	9	112		157	
Restricted Fund Activities					
Contribution to Overheads		10,198		9,704	
Equipment Depreciation		350		350	
Salary Costs from Restricted Funds	9	32,282		30,454	
Pension Costs from Restricted Funds	9	503		448	
Zakat/Fitr/Appeals and Sundry		17,817		23,550	
Total		(113,122)		(101,865)	
Total Income less Direct Charitable Expenditure		489,040		169,290	
GOVERNANCE AND SUPPORT COSTS					
Contribution to Overheads from Restricted Grants		(10,198)		(9,704)	
Insurance		6,276		3,548	
Rates, Heat and Light		12,217		8,004	
Building Maintenance		9,706		9,096	
Property refurbishment		-		-	
Equipment Repairs and Leasing		852		2,364	
Telephone		661		80	
Postage, Stationery and Office Supplies		935		558	
Advertising and Website Expenses		162		92	
Other Travelling, Subsistence & Entertainment		21		104	
Depreciation		1,218		168	
Sundry Expenses (including Bank Charges)		2,811		3,888	
GOVERNANCE EXPENSES					
Legal and Professional fees		250		837	
Accountancy & Audit Fees	2	3,616		3,300	
Total		(28,527)		(22,335)	
BANK INTEREST RECEIVABLE					
		-		-	
Net Income(Expenditure) for the Period		460,513		146,955	
Total Funds Brought Forward at 1 April 2023		1,834,507		1,687,552	
Total Funds Carried Forward at 31 March 2024		2,295,020		1,834,507	

The notes on pages 12 to 16 form part of these accounts

**BELFAST ISLAMIC CENTRE
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024**

BALANCE SHEET AS AT 31 MARCH 2024	Note	2024		2023 restated	
		£	£	£	£
Fixed Assets	3		2,229,939		984,420
Current Assets	4	693,123		1,183,352	
Current Liabilities <i>(amounts falling due within one year)</i>	5	(391,067)		(132,073)	
Net Current Assets			302,056		1,051,279
Loan Repayments Due After One Year	6		(236,975)		(201,192)
Net Assets			2,295,020		1,834,507
FUNDS					
Unrestricted Funds	7		708,135		477,256
Restricted Funds	7		57,282		20,966
Mosque Account			1,529,603		1,336,285
Balance at 31 March 2024			2,295,020		1,834,507

Approved, and authorised for issue, by the Board on the date below and signed on its behalf by

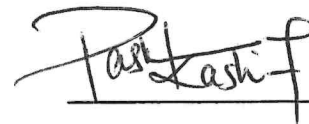


Chairman

Date 6 October 2025



Treasurer



Secretary

The notes on pages 12 to 16 form part of these accounts

NOTES TO THE FINANCIAL STATEMENTS

1. ACCOUNTING POLICIES

The following accounting policies have been used consistently in dealing with items which are considered material in relation to the charity's financial statements.

(a) ***Basis of Preparation***

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

The company 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 note.

(b) ***Reconciliation With Previous Generally Accepted Accounting Practice***

In preparing the accounts, the directors have decided that in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 no restatement of comparative items was required.

(c) ***Preparation of the Accounts on a Going Concern Basis***

The charity reported £460,513 cash inflow for the year and the directors have formulated a strategy that will secure the immediate future of the company for the next 12 to 18 months and on that basis the charity is a going concern.

(d) ***Income***

Income is recognised when the company has entitlement to the funds, any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, of a revenue nature, is recognised when the company has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not repayable to the funder.

Capital grants are amortised in line with the depreciation of the associated assets, the purchase of which has been, funded by said grants.

(e) ***Donated Services and Facilities***

Donated professional services and donated facilities are recognised as income when the company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the item by the charity is probable and the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102) general volunteer time is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

(f) ***Interest Receivable***

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company, normally upon notification of the interest paid or payable by the financial institution.

NOTES TO THE FINANCIAL STATEMENTS

(continued)

(g) **Fund Accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of the company. Designated funds are unrestricted funds of the charity that the directors have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the company's work.

(h) **Expenditure and Irrecoverable Value Added Tax**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- costs of raising funds comprise the costs of commercial trading
- expenditure on charitable activities includes the costs of activities undertaken to further the purposes of the company
- governance and support costs include all other costs

Irrecoverable Value Added Tax is charged as a cost against the activity for which the expenditure was incurred.

(i) **Support Costs**

Support costs are disclosed separately in the Statement of Financial Activities.

(j) **Tangible Fixed Assets and depreciation**

Tangible fixed assets costing £200 or more are stated in the accounts at original cost less depreciation in order to write off the cost of fixed assets, over their estimated useful lives, using the following annual rate :

Fixtures, fittings and equipment	25% straight line
----------------------------------	-------------------

(k) **Debtors**

Debtors and accrued income are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid.

(l) **Cash at Bank and in Hand**

Cash at bank and cash 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.

(m) **Creditors and Provisions**

Creditors and provisions are recognised where the company has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after any discounts.

(n) **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.

BELFAST ISLAMIC CENTRE
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

NOTES TO THE FINANCIAL STATEMENTS (continued)

(o) **Charity status and members liability**

The charity is limited by guarantee. The members are the trustees, that is the board as listed on page 2. The liability in respect of the guarantee is £1 per member of the charity.

2. YEAR'S SURPLUS IS STATED AFTER CHARGING(CREDITING):	2024	2023
	£	£
Accountancy Fees	1,808	1,650
Audit Fees	1,808	1,650
Bank Interest Receivable	-	-

3. TANGIBLE FIXED ASSETS

COST	Expenditure on Property £	Fixtures & Equipment £	TOTAL £
at 1 April 2023	983,574	26,684	1,010,258
Additions	1,284,872	21,216	1,306,088
Disposals	(59,000)	-	(59,000)
31 March 2024	2,209,446	47,900	2,257,346
DEPRECIATION			
at 1 April 2023	-	25,839	25,839
Charge for the Year	-	1,568	1,568
31 March 2024	-	27,407	27,407
BALANCE SHEET VALUE			
31 March 2024	2,209,446	20,493	2,229,939

4. CURRENT ASSETS

	2024	2023
	£	£
Grants and Service Income Receivable	42,600	43,633
Prepayments and Accrued Income	2,111	1,313
Cash at Bank and In Hand	648,412	1,138,406
	693,123	1,183,352

**BELFAST ISLAMIC CENTRE
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024**

NOTES TO THE FINANCIAL STATEMENTS (continued)

5. LIABILITIES (Amounts falling due within one year)	2024	2023
	£	£
Hire Purchase & Loan Repayments < One Year	17,504	115,537
Other Taxes & Social Security	2,605	274
Grants Deferred	8,570	7,280
Accruals and Deferred Income	362,388	8,982
	391,067	132,073

6. LIABILITIES (Amounts falling due after one year)	2024	2023
	£	£
Hire Purchase & Loan Repayments between One and Five Years	254,479	316,729
Hire Purchase & Loan Repayments < One Year	(17,504)	(115,537)
	236,975	201,192

7. FUNDS	Unrestricted		Restricted (Note 11)	
	2024	2023	2024	2023
	£	£	£	£
Balance at 1 April 2023	477,256	459,538	20,966	17,557
(Deficit) Surplus for the Period	230,879	17,718	36,316	3,409
	708,135	477,256	57,282	20,966

8. TRUSTEES

The trustees received no emoluments or expenses payments during the year.

9. EMPLOYEES

Number of employees

The average monthly number of persons employed by the association during the year was:

	2024 number	2023 number
Development Officers and Administrative staff	2	2
Management	1	1
Total	3	3

The remuneration paid to the employees was

	2024	2023
	£	£
Wages and salaries	38,301	36,645
Pension contributions	615	606
	38,916	37,251

BELFAST ISLAMIC CENTRE
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

NOTES TO THE FINANCIAL STATEMENTS (continued)

9. EMPLOYEES (continued)

No employees had employee benefits in excess of £60,000 (2022: £nil). Pension costs are allocated to activities in proportion to the related staffing costs incurred and are charged to the relevant fund when payable.

10. RESTRICTED FUND GRANTS AND FEES	2024	2023
	£	£
Funder - OFMDFM	40,194	11,142
Appeals	15,225	7,768
Belfast City Council	1,968	-
	<hr/>	<hr/>
Total amounts received in year	57,387	18,910
Amount accrued at 1 April 2023	(39,862)	(11,142)
Amount deferred at 1 April 2023	7,280	8,374
Amount accrued at 31 March 2024	42,600	39,862
Amount deferred at 31 March 2024	(8,570)	(7,280)
	<hr/>	<hr/>
Credit to Statement of Financial Activities	58,835	48,724
	<hr/> <hr/>	<hr/> <hr/>

11. RESTRICTED FUNDS ANALYSIS	At 1 April 2023	Incoming Resources	Resources Expended/ Transfers	At 31 March 2024
	£	£	£	£
Funder - OFMDFM	-	42,983	(42,983)	-
Appeals	93	15,225	(13,410)	1,908
Belfast City Council	-	627	(627)	-
	<hr/>	<hr/>	<hr/>	<hr/>
Funds - Al Fitr	93	58,835	(57,020)	1,908
Zakat	-	8,230	(1,000)	7,230
	20,873	30,401	(3,130)	48,144
	<hr/>	<hr/>	<hr/>	<hr/>
	20,966	97,466	(61,150)	57,282
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

12. RELATED PARTIES

The are no related party transactions to report for the year.

13. TAXATION

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

Belfast Islamic Centre

Northern Ireland - Charity number 102005

Accounts

BELFAST ISLAMIC CENTRE
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

CONTENTS	Page
Contents	1
Officers	2
Executive Board's Report	3
Auditor's Report	7
Statement of Financial Activities	10
Balance Sheet	11
Notes to the Accounts	12

**BELFAST ISLAMIC CENTRE
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023**

OFFICERS

BOARD

CHAIRMAN

Mr Muhammed Arshed

EXECUTIVE SECRETARY

Mr Ameer Ibrahim

TREASURER

Mr Hassan Farooq

OTHER BOARD MEMBERS

Dr Wasif Naeem
Dr Imran Yousuf
Dr Sadaf Gul (resigned June 2022)

Mr Nabir Othman (resigned June 2022)
Mr Shoaib Tareen
Mr Nafiu Abubakar (appointed March 2023)

TRUSTEES

Dr Shahid Tariq
Mr Louay Majeed
Dr Yousef Hannore (decd May 2022)

Dr Saleem Khan Tareen
Dr Raja Harun
Mr Mahsood Alam (appointed May 2022)

EMPLOYEES

Mr Anwar Mady
Mrs Pashmina Kashif
Ilona Choudhary

Samina Tambuwala
Amama Azam

AUDITOR

Minshull & Co
Chartered Accountants
19 Crescent Business Park
LISBURN
BT28 2GN

BANKERS

Bank of Ireland
Belfast City Branch
BELFAST
BT1 2BA

Danske Bank
Donegall Square West
BELFAST
BT1 6JS

HEAD OFFICE

13-19 University Road
BELFAST
BT7 1NA

**BELFAST ISLAMIC CENTRE
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023**

BOARD REPORT

The board present their annual report together with the financial statements for the year to 31 March 2023.

AIMS AND OBJECTIVES

The Belfast Islamic Centre was established in 1978 by a group of Muslims from the local community.

Today the centre acts not only as a place of worship but also as a community centre, social-cultural centre, resource centre, advice centre and day centre.

The Belfast Islamic Centre aims to

- Run the Mosque, provide religious services, instructions and guidance to the Muslim community
- Provide education for all sections of the community in order to lead life in the current multi-cultural society as a Muslim, as an ideal citizen and to aid integration
- Provide social and cultural services in order to preserve the community identity
- Provide a guidance and resource service to educational institutions, hospitals and prisons and generally to all communities irrespective of their religion
- Provide an advisory service to solve educational, cultural and social problems
- Provide social welfare services to the various groups of the community

The Centre also provides

- Children's education through its various schools
- Youth development through activities and seminars
- Social and recreational programmes for women
- Adult education

EXECUTIVE BOARD

The policy and general management of the affairs of Belfast Islamic Centre shall be directed by the Executive Board drawn from registered members who have been resident in Northern Ireland for at least one year and have the intention to reside for at least another two years, and are reputedly practising Muslims.

The Board shall meet at least once per month - five members being required for a quorum. A member will be deemed to have resigned from the Board if not in attendance for three consecutive meetings without supplying notice.

RESULTS

The Net Incoming Resources for the year amounted to £146,955

BOARD REPORT

(continued)

TRUSTEES

All the property of the Centre, whatever or however, shall be vested in at least five and preferably seven appointed trustees as joint tenants on behalf of the centre.

The trustees are appointed by the Office Bearers, the Executive Board and the rest of the Trustees from among the Full Members of the Centre who have been permanent residents of Northern Ireland for at least five years and are well respected members of the community.

The Trustees shall hold office for four years each term and are eligible for re-appointment for another term. After two consecutive terms a Trustee will not be entitled to serve again as Trustee until a period of at least six years has elapsed.

If the office of trustee should fall vacant, another Trustee shall be appointed by the mutual agreement of the remaining Trustees and the Executive Board.

The post of Trustee shall be vacated if the Trustee:

- (a) Resigns from the trusteeship;
- (b) Fails in his duties as determined by the remaining Trustees and the Executive Board;
- (c) Dies or leaves Northern Ireland; or
- (d) Is dismissed from his position if he commits an immoral act or is convicted of a crime.

The Trustees may deal with the property so vested in them by way of sale, exchange or lease, such direction being given by resolution of the Executive Board of the Centre and when so passed shall in favour of the purchaser, exchange or lease be binding upon members of the Centre.

The Trustees shall meet periodically at least four times a year and shall nominate among themselves a chair person. They shall also nominate one or more Trustee to attend the Executive Board meeting if and when invited.

The Trustees collectively shall have the authority to call a General Meeting of the Centre whenever there is:

- (a) Violation of the Constitution of the Centre;
- (b) A serious dispute between the Executive Board and members of the Centre which could not be resolved amicably;
- (c) A major dispute among members of the Executive Board which cannot be resolved; or
- (d) Whenever a by-election is deemed necessary.

The Trustees shall officiate as Election Committee during the election of the Executive Board.

MEMBERSHIP

Membership is open to individuals or organisations who:

- (a) apply to the Centre in the form required by the Executive Board; and
- (b) are approved by the Executive Board.

Every application for admission shall be considered by the Executive Board at their first meeting after it was made, or as soon thereafter as is practicable. There shall be no unlawful discrimination.

- (a) The Executive Board may only refuse an application for membership if, acting reasonably and properly, they consider it to be in the best interests of the Centre to refuse the application.

BOARD REPORT

(continued)

MEMBERSHIP

- (b) The Executive Board must inform the applicant in writing of the reasons for the refusal within twenty-one days of the decision.
- (c) The Executive Board must consider any written representations the applicant may make about the decision. The Executive Board's decision following any written representations must be notified to the applicant in writing but shall be final.

Membership is not transferable.

The Centre must keep a register of names and addresses of the members and should periodically update it.

CLASSES OF MEMBERSHIP

The rights and obligations of the different classes of membership shall be recorded in the register of members. There shall be five classes of membership:

- (a) Centre Members: All Muslims are welcome to use the Centre facilities, take part in the activities at the Centre and apply to become Centre Members. Persons wishing to become Centre Members shall make an application for membership to the Executive Board in the agreed format. Centre Members will not be entitled to attend, speak at or vote at General Meetings or elections or stand for election to the Executive Board or trustees.
- (b) Full Members: All Muslims are entitled to become Full Members of the Centre provided they:
 - i) Have been Centre Members or a youth member for a period of at least twelve months;
 - ii) Are aged 17 years or over;
 - iii) Are currently unconditionally resident in Northern Ireland and have been resident in Northern Ireland for a period of at least two years; and have made an application to the Executive Board in the agreed format and have paid to the Centre any annual membership fees which may be due. Full Members of the Centre will be entitled to attend, speak and vote at elections and at General Meetings of the Centre. Only Full Members of the Centre and practising Muslims of good character shall be entitled to stand for election to the Executive Board or as Trustees of the Centre.
- (c) Affiliate Members: Any organisation active within the area of benefit, whether voluntary or statutory, which subscribes to the objects of the Centre may apply to the Executive Board to become an Affiliate Member. If such application is accepted by the Executive Board the Affiliate Member will be entitled, by prior written notification to the Secretary, to nominate an authorised representative who may attend and speak at General Meetings as observer but with no voting power.
- (d) Honorary Members: Any well-wisher or person who, in the opinion of the Executive Board, has special knowledge or experience to offer to the Centre may become an Honorary Member. Honorary Membership of the Centre may also be granted to former Centre Members or former Full Members who no longer reside in Northern Ireland. Honorary Members will be entitled to attend and speak at General Meetings of the Centre, but will not be entitled to vote.
- (e) Youth Members: All Muslims over the age of 12 and under the age of 17 are entitled to become Youth Members of the Belfast Islamic Centre. Youth Members must have made an application to the Executive Board in the agreed format and have paid to the Centre any annual membership fee that may be due. Youth Members will not be entitled to attend, speak at or vote at General Meetings or stand for election for Executive Board.

BOARD REPORT

(continued)

CLASSES OF MEMBERSHIP

The Executive Board may not directly or indirectly alter the rights or obligations attached to a class of membership. The rights attached to a class of membership may only be varied by a special resolution of the AGM.

FINANCIAL REVIEW AND RESERVES POLICY

The reserves at 31 March 2023 were £1,834,507 which includes readily available funds which cover several years running costs excluding wages. As usual, further work is required to secure continued funding but the core cost support secured again this year has been key to progress. Expenditure is planned to provide services to support the company's objectives therefore most expense is directly for religious, cultural and education purposes during the year. General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity 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 if identified as such. Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund.

FUTURE PLANS

The association's current funding has stabilised and it intends to secure similar funding in the near future so that the current services will continue to be offered to those who most need them as described in the Aims and Objectives above.

The work on the new Mosque is now almost complete with the new premises now occupied.

IMPACT OF COVID-19

The impact of coronavirus restrictions meant that there was naturally a bigger concentration on remote activities, which ran successfully. There has been no material impact on the charity's sustainability due to sufficiency of reserves. The trustees and board are satisfied that they have made necessary adjustments to ensure that Belfast Islamic Centre will continue to achieve its objectives.

GOING CONCERN

The board, having considered the charity's income streams, financial means and strategy for dealing with issues such as the impact of Covid-19, over the next 12-18 months, are satisfied that the going concern basis is appropriate.

TAX STATUS

The Inland Revenue has accepted that Belfast Islamic Centre is a charity and registered it as such under the reference XN 79682

AUDITOR

The auditor, Donald R Minshull FCA of Messrs Minshull & Company, Chartered Accountants and Registered Auditor, offers himself for re-appointment as auditor.

BY ORDER OF THE BOARD



Chairman

Date 18 April 2024

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BELFAST ISLAMIC CENTRE

Opinion

We have audited the financial statements of Belfast Islamic Centre for the year ended 31 March 2023 which comprise the Statement of Financial Activity, Balance Sheet and related notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including The Charities SORP (FRS102).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2023, and of its surplus for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the relevant legislation.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the board's use of the going concern basis of accounting in the preparation of the financial statements is appropriate. Our evaluation of the board's assessment of the entity's ability to continue to adopt the going concern basis of accounting included an examination of the cash inflows and outflows projected over the next 12 months running all the current projects. These projects all provide sufficient funding to cover overheads and support - backed up by budgets for the future and historic ability to cover these costs.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least 12 months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the board with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The board is responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
BELFAST ISLAMIC CENTRE** (continued)

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the board's report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the board's report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the board's report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustee's remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the board was not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the board's report and from the requirement to prepare a strategic report.

Responsibilities of board

The board is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view and for such internal control as the board determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the board is responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the board either intends to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

- we performed analytical procedures, and reviews, to identify large, recurring or unusual items and fully examined and verified each;
- we examined all transactions of the charity to ensure all items are properly recorded and properly approved by management;
- we examined the operation of funded activities to ensure all monies are properly claimed and spent and that no expense is duplicated in grant claims;
- we ensured there were no expenses included, or income excluded, that we found evidence of and that was not accounted for appropriately.

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
BELFAST ISLAMIC CENTRE** (continued)

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the board's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation (ie. gives a true and fair view).

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

DONALD MINSHULL FCA - Senior Statutory Auditor
Statutory Auditor

On behalf of

Minshull & Co
Statutory Auditor
19 Crescent Business Park
Lisburn
BT28 2GN

Date 18 April 2024

BELFAST ISLAMIC CENTRE
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2023


INCOME	Note	2023 £	£	2022 £	£
<i>Income from Charitable Activities</i>					
Unrestricted Grants and Donations		44,055		26,289	
Contribution to Property Expenses		764		17,216	
Restricted Fund Grants and Fees	10	48,724		41,623	
Courses, School and Service Income		10,632		13,540	
Iftar/Ramadan Donations		12,518		3,640	
Zakat al Fitr and Fitrana Donations		6,158		2,740	
Zakat Donations		13,033		11,759	
Mosque Renovation Donations		125,828		56,150	
Profit on Sale of Property		9,443		-	
			271,155		172,957
EXPENDITURE ON CHARITABLE ACTIVITIES					
Programme Costs		5,124		409	
Ramadan and Other Receptions		7,213		2,131	
School/Volunteers		11,420		15,410	
Fundraising Expenses		7,253		-	
Salary Costs	9	6,192		7,933	
Pension Contributions	9	157		-	
Restricted Fund Activities					
Contribution to Overheads		9,704		2,574	
Youth & Training Programme Costs		-		3,776	
Equipment Depreciation		350		204	
Salary Costs from Restricted Funds	9	30,454		34,383	
Pension Costs from Restricted Funds	9	448		511	
Zakat/Fitr/Appeals		23,550		11,810	
Total			(101,865)		(79,141)
Total Income less Direct Charitable Expenditure			169,290		93,816
GOVERNANCE AND SUPPORT COSTS					
Contribution to Overheads from Restricted Grants		(9,704)		(2,574)	
Insurance		3,548		2,381	
Rates, Heat and Light		8,004		8,054	
Building Maintenance		9,096		5,360	
Property refurbishment		-		1,986	
Equipment Repairs and Leasing		2,364		1,142	
Telephone		80		873	
Postage, Stationery and Office Supplies		558		560	
Advertising and Website Expenses		92		84	
Other Travelling, Subsistence & Entertainment		104		612	
Depreciation		168		578	
(Profit)Loss on Sale of Fixed Assets		-		2,292	
Sundry Expenses (including Bank Charges)		3,888		289	
GOVERNANCE EXPENSES					
Legal and Professional fees		837		7,176	
Accountancy & Audit Fees	2	3,300		3,290	
Total			(22,335)		(32,103)
BANK INTEREST RECEIVABLE					
			-		-
Net Income(Expenditure) for the Period			146,955		61,713
Total Funds Brought Forward at 1 April 2022			1,687,552		1,625,839
Total Funds Carried Forward at 31 March 2023			1,834,507		1,687,552

The notes on pages 12 to 16 form part of these accounts

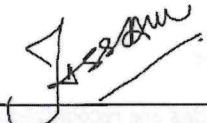
**BELFAST ISLAMIC CENTRE
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023**

BALANCE SHEET AS AT 31 MARCH 2023	Note	2023		2022 restated	
		£	£	£	£
Fixed Assets	3		984,420		1,181,465
Current Assets	4	1,183,352		705,796	
Current Liabilities <i>(amounts falling due within one year)</i>	5	(132,073)		(57,483)	
Net Current Assets			1,051,279		648,313
Loan Repayments Due After One Year	6		(201,192)		(142,226)
Net Assets			1,834,507		1,687,552
FUNDS					
Unrestricted Funds	7		477,256		459,538
Restricted Funds	7		20,966		17,557
Mosque Account			1,336,285		1,210,457
Balance at 31 March 2023			1,834,507		1,687,552

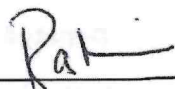
Approved, and authorised for issue, by the Board on the date below and signed on its behalf by



Chairman
 Date 18 April 2024



Treasurer



Secretary

The notes on pages 12 to 16 form part of these accounts

NOTES TO THE FINANCIAL STATEMENTS

1. ACCOUNTING POLICIES

The following accounting policies have been used consistently in dealing with items which are considered material in relation to the charity's financial statements.

(a) ***Basis of Preparation***

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

The company 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 note.

(b) ***Reconciliation With Previous Generally Accepted Accounting Practice***

In preparing the accounts, the directors have decided that in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 no restatement of comparative items was required.

(c) ***Preparation of the Accounts on a Going Concern Basis***

The charity reported £146,955 cash inflow for the year and the directors have formulated a strategy that will secure the immediate future of the company for the next 12 to 18 months and on that basis the charity is a going concern.

(d) ***Income***

Income is recognised when the company has entitlement to the funds, any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, of a revenue nature, is recognised when the company has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not repayable to the funder.

Capital grants are amortised in line with the depreciation of the associated assets, the purchase of which has been, funded by said grants.

(e) ***Donated Services and Facilities***

Donated professional services and donated facilities are recognised as income when the company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the item by the charity is probable and the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102) general volunteer time is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

(f) ***Interest Receivable***

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company, normally upon notification of the interest paid or payable by the financial institution.

NOTES TO THE FINANCIAL STATEMENTS

(continued)

(g) **Fund Accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of the company. Designated funds are unrestricted funds of the charity that the directors have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the company's work.

(h) **Expenditure and Irrecoverable Value Added Tax**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure is classified under the following activity headings:

- costs of raising funds comprise the costs of commercial trading
- expenditure on charitable activities includes the costs of activities undertaken to further the purposes of the company
- governance and support costs include all other costs

Irrecoverable Value Added Tax is charged as a cost against the activity for which the expenditure was incurred.

(i) **Support Costs**

Support costs are disclosed separately in the Statement of Financial Activities.

(j) **Tangible Fixed Assets and depreciation**

Tangible fixed assets costing £200 or more are stated in the accounts at original cost less depreciation in order to write off the cost of fixed assets, over their estimated useful lives, using the following annual rate :

Fixtures, fittings and equipment	25% straight line
----------------------------------	-------------------

(k) **Debtors**

Debtors and accrued income are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid.

(l) **Cash at Bank and in Hand**

Cash at bank and cash 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.

(m) **Creditors and Provisions**

Creditors and provisions are recognised where the company has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after any discounts.

(n) **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.

BELFAST ISLAMIC CENTRE
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

NOTES TO THE FINANCIAL STATEMENTS (continued)

(o) **Charity status and members liability**

The charity is limited by guarantee. The members are the trustees, that is the board as listed on page 2. The liability in respect of the guarantee is £1 per member of the charity.

2. YEAR'S SURPLUS IS STATED AFTER CHARGING(CREDITING):	2023	2022
	£	£
Accountancy Fees	1,650	1,645
Audit Fees	1,650	1,645
Bank Interest Receivable	-	-

3. TANGIBLE FIXED ASSETS

COST	Expenditure on Property £	Fixtures & Equipment £	TOTAL £
at 1 April 2022	1,180,101	26,684	1,206,785
Additions	4,474	-	4,474
Disposals	(201,000)	-	(201,000)
31 March 2023	983,575	26,684	1,010,259
DEPRECIATION			
at 1 April 2022	-	25,321	25,321
Charge for the Year	-	518	518
31 March 2023	-	25,839	25,839
BALANCE SHEET VALUE			
31 March 2023	983,575	845	984,420

The property at Wellington Park Avenue having been revalued at £201,000 was disposed of during the year for £212,500.

4. CURRENT ASSETS

	2023	2022
	£	£
Grants and Service Income Receivable	43,633	15,812
Prepayments and Accrued Income	1,313	6,448
Cash at Bank and In Hand	1,138,406	683,536
	1,183,352	705,796

BELFAST ISLAMIC CENTRE
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

NOTES TO THE FINANCIAL STATEMENTS

(continued)

5. LIABILITIES (Amounts falling due within one year)	2023	2022
	£	£
Hire Purchase & Loan Repayments < One Year	115,537	38,965
Other Taxes & Social Security	274	363
Grants Deferred	7,280	8,374
Accruals and Deferred Income	8,982	9,781
	132,073	57,483

6. LIABILITIES (Amounts falling due after one year)	2023	2022
	£	£
Hire Purchase & Loan Repayments between One and Five Years	316,729	181,191
Hire Purchase & Loan Repayments < One Year	(115,537)	(38,965)
	201,192	142,226

7. FUNDS	Unrestricted		Restricted (Note 11)	
	2023	2022	2023	2022
	£	£	£	£
Balance at 1 April 2022	459,538	456,839	17,557	14,693
(Deficit) Surplus for the Period	17,718	2,699	3,409	2,864
	477,256	459,538	20,966	17,557

8. TRUSTEES

The trustees received no emoluments or expenses payments during the year.

9. EMPLOYEES

Number of employees

The average monthly number of persons employed by the association during the year was:

	2023	2022
	number	number
Development Officers and Administrative staff	2	3
Management	1	1
	3	4

The remuneration paid to the employees was	2023	2022
	£	£
Wages and salaries	36,645	42,316
Pension contributions	606	511
	37,251	42,827

BELFAST ISLAMIC CENTRE
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

NOTES TO THE FINANCIAL STATEMENTS (continued)

9. EMPLOYEES (continued)

No employees had employee benefits in excess of £60,000 (2022: £nil). Pension costs are allocated to activities in proportion to the related staffing costs incurred and are charged to the relevant fund when payable.

10. RESTRICTED FUND GRANTS AND FEES

	2023	2022
	£	£
Funder - OFMDFM	11,142	46,175
Appeals	7,768	175
NICRE	-	4,000
Belfast City Council	-	5,737
Total amounts received in year	18,910	56,087
Amount accrued at 1 April 2022	(11,142)	(21,608)
Amount deferred at 1 April 2022	8,374	4,376
Amount accrued at 31 March 2023	39,862	11,142
Amount deferred at 31 March 2023	(7,280)	(8,374)
Credit to Statement of Financial Activities	48,724	41,623

11. RESTRICTED FUNDS ANALYSIS

	At 1 April 2022	Incoming Resources	Resources Expended/ Transfers	At 31 March 2023
	£	£	£	£
Funder - OFMDFM	-	39,856	(39,856)	-
Appeals	1,175	7,768	(8,850)	93
Belfast City Council	-	1,100	(1,100)	-
Funds - Al Fitr	1,175	48,724	(49,806)	93
Zakat	-	6,158	(6,158)	-
	16,382	13,033	(8,542)	20,873
	17,557	67,915	(64,506)	20,966

12. RELATED PARTIES

The are no related party transactions to report for the year.

13. TAXATION

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

Belfast Islamic Centre

Northern Ireland - Charity number 102005

Annual report



ANNUAL REPORT

April 2022- March 2023

Our vision is of a harmonious and diverse society within which Northern Ireland Muslims make an important contribution



Belfast Islamic Centre (BIC) is not just a place of worship but also a vibrant community hub for the Muslim population in Northern Ireland. Serving as a spiritual and social centre, BIC welcomes hundreds of worshippers weekly. This pivotal role enables BIC to offer various activities that educate and empower Muslims to integrate into the broader society while preserving their Islamic identity.

BIC's mission is to serve both Muslims and non-Muslims by fostering an open and welcoming spirit of Islam, promoting greater awareness and understanding of the faith. BIC aspires to be at the heart of faith, culture, and tradition for Muslims in Northern Ireland, believing that knowledge fosters understanding and opens doors for dialogue and friendship.

The Muslim community in Northern Ireland has rapidly increased in recent years. According to official figures, the percentage of Muslims in Northern Ireland rose from 0.21% in 2011 to 0.57% (approximately 11,000) in 2021 of the total population. However, we believe that the current Muslim population exceeds these figures, with our estimates suggesting that the number has grown to over 12,000, primarily due to an influx of newcomers in the last three years. The majority of this population regularly utilises BIC's facilities. BIC is dedicated to promoting understanding, coexistence, and harmonious relations between Muslims and the broader society.

BIC meets the spiritual, social, and practical needs of Muslims in Northern Ireland, regardless of their ethnic background, gender, country of origin, or age. The Centre offers a range of services, including religious services, educational classes, youth clubs, and a mother and toddler group. These social activities are particularly beneficial to refugees, asylum seekers, and non-working men and women, who may have limited social interaction and opportunities for learning.

Given that the Muslim community remains a small minority in Northern Ireland, many residents have had little to no interaction with Muslims. To address this, BIC maintains an active online presence and practices an open-door policy, welcoming cultural visits from organisations and individuals. Additionally, BIC hosts an annual 'Visit My Mosque Day,' providing the wider community with an opportunity to engage with and learn about Muslim culture, challenging misconceptions and stereotypes.

BIC's diverse membership hails from over 42 different countries. The Centre operates through various subgroups and serves as an umbrella body for groups and organisations such as the Women's Group, Muslim Youth Northern Ireland (MYNI), Muslim Students' Society (QUB ISOC),

Northern Ireland Muslim Family Association (NIMFA), Islamic Centre of Newtownards, Craigavon Mosque, Muslim Association of Coleraine, North West Islamic Centre and other Islamic Centres across Northern Ireland. Numerous minority ethnic and cultural groups also use the Centre as a meeting point for their social activities.

BIC collaborates with local and national organisations, faith groups, and charities to:

- Provide pastoral and social care to the Muslim community in Northern Ireland, enabling them to practice their religion.
- Facilitate the integration of Muslims into wider society, encouraging full participation in public and economic life.
- Increase understanding of Islam and Muslim culture, breaking down stereotypes and misconceptions.
- Promote mutual respect and awareness between people of different ethnic backgrounds in Northern Ireland.

2.0 Vision, Mission, and Values

Vision

Our vision is a harmonious and diverse society where Northern Irish Muslims make significant contributions.

Mission

To represent, support, and empower Northern Irish Muslims to achieve their full potential as individuals and as part of the wider community.

Values

Belfast Islamic Centre is committed to:

- **Respect:** Valuing each other and the broader community.
- **Co-operation:** Working together harmoniously with others.
- **Understanding:** Embracing diverse opinions.
- **Acceptance:** Upholding equality, fairness, and justice.
- **Integrity:** Leading by example.

3.0 Belfast Islamic Centre's Strategic Aims

- **To serve the Muslim community:** Addressing their needs and enhancing their sense of belonging.

- **To build networks:** Developing relationships with other organizations and raising awareness of Islam and Muslim culture.
- **To enhance community relations:** Serving the broader community to improve understanding of Islam and Muslim culture.
- **To develop BIC:** Ensuring the Centre meets the needs of its members, the wider Muslim society, and its stakeholders.

4.0 Management

Board of Trustees 2022-2023

- Dr. Muhammad Saleem Khan Tareen
- Dr. Raja Harun
- Dr. Shahid Tariq
- Mr. Louay Majeed
- Dr. Yousef Hannore (In Memoriam)

The Executive Committee

- **Chairman:** Mr. Mohammad Arshed
- **Vice Chairman:** Dr. Wasif Naeem
- **Treasurer:** Mr. Hassan Farooq
- **Secretary:** Mr. Ameer Ibrahim
- **Members:**
 - Mr. Shoaib Tareen
 - Mr. Imran Yousuf
 - Mr. Nafiu Abu Bakr

Staff and Administration

Name	Position	Full/Part Time	Volunteer	Start-end	Funded by
Anwar Mady	Project Coordinator	Part time		01-04-2014 – present	EXECUTIVE OFFICE
Amama Azam	Office Admin	Part time		01-08-2022 (on maternity leave).	EXECUTIVE OFFICE

Humaira Khurshid	Office Admin	Part Time		26-06-2023	EXECUTIVE OFFICE
Sumaiyah Amir	General Admin	Part Time		02/01/2022 present	BIC
Muhammad Zulhas Miah	Cleaning	Part time		02/01/2008 – present	BIC

5.0 Annual General Meeting (AGM)

In accordance with Article 62 of the constitution: “The Centre must hold its first AGM within fifteen months after the date of its incorporation. An AGM must be held in each subsequent year, with no more than fifteen months elapsing between successive AGMs.”

Belfast Islamic Centre held its AGM for the year ending on the 31st of March 2021 on Sunday, 10th September 2023 and was chaired by Mr. Mohammad Arshed. After an open and transparent discussion, the following resolutions were approved:

- **Appointment of Minshull & Co as Auditor for BIC**
 - **For: 11**
 - **Against: None**

6.0 Belfast Islamic Centre Activities & Services (2022-2023)

6.1 BIC - The Mosque

The Mosque serves as the heart of BIC’s activities, playing a crucial role for Muslims in Northern Ireland as both a religious and community centre. It fosters community cohesion, solidarity, unity, and brotherhood, while providing a space for the practice of faith. The Mosque serves both Muslims and non-Muslims, offering the following activities and services:

- **Five Daily Prayers**
- **Two Friday Congregational Prayers:** Attended by around 500 people.
- **Consultations on Religious, Social, and Ritual Matters:** Providing pastoral support, guidance, counselling, and religious Fatwas. We receive approximately 44 queries weekly, either in person or through telecommunications, social media etc.

- **Assistance to Non-Muslims Inquiring About Islam:** Handling around 26 inquiries per month.
- **Support for New Muslims:** Assisting them on their journey to Islam.
- **Family and Marriage Consultations:** Conducting marriage services in accordance with BIC regulations, with 62 marriages conducted last year.
- **Eid Prayers:** Organizing two Eid prayers attended by over 3,000 people.
- **Funeral Services:** Providing washing, white shroud, burial, and funeral prayers. BIC facilitated approximately 22 funerals this year and provided pastoral care during bereavement, especially at the Royal Maternity Hospital. Additionally, funeral costs were subsidised for two vulnerable families.

6.2 Women's Group Activities

- **Weekly Mums and Tots Sessions**
- **Weekly Quran Lessons**
- **Weekly Halaqah (Learning Circle for Muslim Women)**
- **Weekly Classes for Younger Girls in the BIC Youth Group**
- **Information Sessions:** Covering women's health, child protection, domestic abuse, and hate crime, with one workshop held annually on each topic.
- **Sports Activities:** Football coaching for juniors and football tournaments.

6.3 Ramadan 2022 Report

Ramadan 2022 began on the 2nd of April. BIC resumed its full Ramadan program following the pandemic, concluding with the Eid Day Celebration. Iftar was provided daily for the Muslim congregation at the Mosque, with community members sponsoring the meal costs. An estimated 150-200 people attended Iftar dinners every night throughout Ramadan.

BIC staff, the executive committee, and numerous volunteers worked diligently to create a welcoming atmosphere for the Muslim community. The Centre organised 20 Rakats of Taraweeh prayers, inviting two juniors Huffaz from abroad to help lead the Taraweeh prayer with and under the supervision of the Imam, completing the recitation of the entire Quran during the blessed month. Tahajjud prayers were also organised during the last ten days, with Suhoor (predawn meal) provided for those

observing i'tikaf at the Mosque. Cultural visits during Ramadan were part of our educational program, with meals provided to visiting groups.

6.4 Eid-ul-Fitr 2022 Celebration

The Muslim community celebrated Eid-ul-Fitr at the end of Ramadan on the 2nd of May 2022. Two Eid prayers were held at Belfast Islamic Centre, attended by around 1,000 Muslims. The afternoon featured special family celebrations at Dundonald International Ice Bowl, where approximately 300+ people participated in activities such as tenpin bowling, ice skating, and Indiana Land playground. The event received highly positive feedback from attendees.

6.5 Eid-ul-Adha 2022 Celebration

The Eid-ul-Adha celebration in July at Queen's PEC attracted over 1,000 participants and was followed by activities for children including bouncy castles and other indoor activities. We also organised family activities in the afternoon at Dundonald International Ice Bowl, where around 300+ men, women and children actively participated in activities including tenpin bowling, ice skating, and Indiana Land playground.

6.5 Other Activities and Services Provided by BIC

6.5.1 Ministerial and Politician Visits

During this period, the Belfast Islamic Centre (BIC) hosted visits from representatives across all major political parties in South Belfast, including the DUP, Sinn Féin, SDLP, Alliance, and the Green Party. BIC actively represented the Muslim community at the South Belfast Roundtable and the Belfast City Council Migrant Forum. We facilitated meetings between individuals and local MLAs to address equality concerns, with 100 participants engaging in these discussions. Additionally, BIC organised a workshop in collaboration with the Immigration Service NI for the Muslim community and made significant contributions to the Northern Ireland Interfaith Forum, NICRE, and the All-Party Group (APG) on Racial Equality.

6.5.2 Cultural Visits & Awareness Programmes

As a key information hub about Islam, BIC engaged with a diverse range of groups to promote understanding of Islamic faith, culture, and traditions. Over the past year, BIC hosted 88 cultural visits and awareness programs, reaching approximately 800 individuals. These participants included service providers, members of the PSNI, Belfast City Council, NHS staff, Queen's University Belfast, and numerous primary and secondary schools. Some of these visits included tailored

sessions on professional interactions with Muslims. Meals were provided upon request to enhance the engagement experience.

6.5.3 Countersignature and Translation Services

BIC provided essential translation services for official documents such as birth and marriage certificates, completing 100 translations over the past year. We also offered free interpretation services to those in need, particularly when official interpreters were unavailable. Additionally, BIC provided countersignatures for settlement, naturalisation, and passport applications, with over 200 applications signed in the past year.

6.5.4 Support and Guidance to New Arrivals

BIC continued to offer invaluable support to new arrivals in Northern Ireland, including students, professionals, families, and refugees. Our involvement in the Mears Programme provided essential orientation for newcomers. BIC developed an information booklet outlining available Muslim organizations and services, ensuring a smooth transition and integration for new Muslim families and individuals.

6.5.5 Chaplaincy Services

BIC provided chaplaincy services to Muslim inmates at Maghaberry, Hydebank, and Magilligan prisons, supplying Islamic materials such as Qurans, prayer mats, and religious books. We also offered chaplaincy support to Muslim patients at Royal Victoria Hospital, City Hospital, Musgrave Park Hospital, and Craigavon Area Hospital, ensuring spiritual care and support within the healthcare system.

6.5.6 Student Support and Chaplaincy Services

BIC extended its support to students by offering advice on accommodation and facilities in Belfast, collaborating closely with the International Office at Queen's University Belfast to develop a supportive model for international, including Muslim, students. BIC also provided an official Muslim Chaplain for Queen's University Belfast students, enhancing their university experience.

6.5.7 Housing Advice and Assistance

As an active member of the BME Housing Forum and the Steering Group of the Consultative Forum, BIC played a pivotal role in advocating for the housing needs of Muslims. We assisted newcomers with language barriers, facilitating communication with the Housing Executive through in-person and phone support.

6.5.8 Immigration Advice and Legal Support

BIC provided crucial immigration advice, working closely with the Home Office Community Engagement Team to direct individuals to specialized organizations. As a founding member of the Refugee Action Group, we engaged in numerous meetings and activities related to asylum seekers. Additionally, we coordinated with the Red Cross to facilitate family reunions.

6.5.9 English for Beginners

BIC offered two separate English classes for males and females, held twice a week. These accredited ESOL classes saw 30 individuals successfully passing the level one exam and continuing their English language education.

6.5.10 Consultation and Advice to Social Workers and Professionals

BIC provided expert consultation to social workers, doctors, and other professionals dealing with cases involving Muslim families and children. We delivered at least four training courses annually, benefiting 100 participants from the Health and Social Care sector, PSNI, and the Housing Executive. These sessions aimed to enhance understanding and support for Muslim tenants and clients.

6.5.11 Consultation to Other Organizations

The BIC Executive Committee offered valuable consultations to government departments, private organisations, and community sectors on matters concerning religion and ethnic minorities. We produced and discussed key documents and participated in various consultation meetings, seminars, and workshops.

6.5.12 Dialogues, Workshops, and Engagements

BIC's Executive Committee, staff, and volunteers engaged in numerous formal and informal dialogues on diverse topics including Islam and other religions, Islam and the West, and Islam and human rights. We participated in panel discussions organized by the NI Interfaith Forum and attended meetings and workshops hosted by political parties, city councils, NICRAS, NICRE, CRC, NICVA, PSNI, and various church denominations.

6.6 Zakat & Zakat-ul-Fitr

BIC actively collected and distributed Zakat and Zakat-ul-Fitr throughout the year, addressing the needs of underprivileged members of the Muslim community. We processed over 50 Zakat application forms per week and distributed Zakat-ul-Fitr during Eid, sending contributions to

international charities such as Human Appeal, Interpal, and Action for Humanity. BIC also participated in international fundraising appeals, raising £20,000 for causes including the Save Gaza appeal, Pakistan floods, and the Turkey-Syria earthquake.

6.7 Social and Youth Activities

BIC continued its tradition of organising family support activities for the Muslim community. This year, we successfully resumed our summer program, featuring trips to local attractions such as Belfast Zoo, Lagan Leisureplex, Vertigo, and Let's Go Hydro, with participation from 200+ individuals. We also established a mother and toddler group, which met twice weekly and included 30 participants.

The Muslim youth club for girls was reinstated, and we introduced football coaching sessions for juniors as well as women's basketball sessions. Despite challenges posed by COVID-19, including increased costs for the Duke of Edinburgh Award activity, BIC explored alternative solutions. Notably, we launched the first Muslim Scout Group in Northern Ireland in collaboration with the Agape Centre on Lisburn Road, which has been a significant success for our younger generation.

7.0 Financial Report

Please find attached the Financial Report for the period from April 2022 to 31st March 2023, prepared by Minshull & Co. Chartered Accountants.

Belfast Islamic Centre

Northern Ireland - Charity number 102005

Annual return

**BELFAST ISLAMIC CENTRE
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023**

CONTENTS	Page
Contents	1
Officers	2
Executive Board's Report	3
Auditor's Report	7
Statement of Financial Activities	10
Balance Sheet	11
Notes to the Accounts	12

**BELFAST ISLAMIC CENTRE
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023**

OFFICERS

BOARD

CHAIRMAN

Mr Muhammed Arshed

EXECUTIVE SECRETARY

Mr Ameer Ibrahim

TREASURER

Mr Hassan Farooq

OTHER BOARD MEMBERS

Dr Wasif Naeem
Dr Imran Yousuf
Dr Sadaf Gul (resigned June 2022)

Mr Nabir Othman (resigned June 2022)
Mr Shoaib Tareen
Mr Nafiu Abubakar (appointed March 2023)

TRUSTEES

Dr Shahid Tariq
Mr Louay Majeed
Dr Yousef Hannore (decd May 2022)

Dr Saleem Khan Tareen
Dr Raja Harun
Mr Mahsood Alam (appointed May 2022)

EMPLOYEES

Mr Anwar Mady
Mrs Pashmina Kashif
Ilona Choudhary

Samina Tambuwala
Amama Azam

AUDITOR

Minshull & Co
Chartered Accountants
19 Crescent Business Park
LISBURN
BT28 2GN

BANKERS

Bank of Ireland
Belfast City Branch
BELFAST
BT1 2BA

Danske Bank
Donegall Square West
BELFAST
BT1 6JS

HEAD OFFICE

13-19 University Road
BELFAST
BT7 1NA

BELFAST ISLAMIC CENTRE
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

BOARD REPORT

The board present their annual report together with the financial statements for the year to 31 March 2023.

AIMS AND OBJECTIVES

The Belfast Islamic Centre was established in 1978 by a group of Muslims from the local community.

Today the centre acts not only as a place of worship but also as a community centre, social-cultural centre, resource centre, advice centre and day centre.

The Belfast Islamic Centre aims to

- Run the Mosque, provide religious services, instructions and guidance to the Muslim community
- Provide education for all sections of the community in order to lead life in the current multi-cultural society as a Muslim, as an ideal citizen and to aid integration
- Provide social and cultural services in order to preserve the community identity
- Provide a guidance and resource service to educational institutions, hospitals and prisons and generally to all communities irrespective of their religion
- Provide an advisory service to solve educational, cultural and social problems
- Provide social welfare services to the various groups of the community

The Centre also provides

- Children's education through its various schools
- Youth development through activities and seminars
- Social and recreational programmes for women
- Adult education

EXECUTIVE BOARD

The policy and general management of the affairs of Belfast Islamic Centre shall be directed by the Executive Board drawn from registered members who have been resident in Northern Ireland for at least one year and have the intention to reside for at least another two years, and are reputedly practising Muslims.

The Board shall meet at least once per month - five members being required for a quorum. A member will be deemed to have resigned from the Board if not in attendance for three consecutive meetings without supplying notice.

RESULTS

The Net Incoming Resources for the year amounted to £146,955

BOARD REPORT

(continued)

TRUSTEES

All the property of the Centre, whatever or however, shall be vested in at least five and preferably seven appointed trustees as joint tenants on behalf of the centre.

The trustees are appointed by the Office Bearers, the Executive Board and the rest of the Trustees from among the Full Members of the Centre who have been permanent residents of Northern Ireland for at least five years and are well respected members of the community.

The Trustees shall hold office for four years each term and are eligible for re-appointment for another term. After two consecutive terms a Trustee will not be entitled to serve again as Trustee until a period of at least six years has elapsed.

If the office of trustee should fall vacant, another Trustee shall be appointed by the mutual agreement of the remaining Trustees and the Executive Board.

The post of Trustee shall be vacated if the Trustee:

- (a) Resigns from the trusteeship;
- (b) Fails in his duties as determined by the remaining Trustees and the Executive Board;
- (c) Dies or leaves Northern Ireland; or
- (d) Is dismissed from his position if he commits an immoral act or is convicted of a crime.

The Trustees may deal with the property so vested in them by way of sale, exchange or lease, such direction being given by resolution of the Executive Board of the Centre and when so passed shall in favour of the purchaser, exchange or lease be binding upon members of the Centre.

The Trustees shall meet periodically at least four times a year and shall nominate among themselves a chair person. They shall also nominate one or more Trustee to attend the Executive Board meeting if and when invited.

The Trustees collectively shall have the authority to call a General Meeting of the Centre whenever there is:

- (a) Violation of the Constitution of the Centre;
- (b) A serious dispute between the Executive Board and members of the Centre which could not be resolved amicably;
- (c) A major dispute among members of the Executive Board which cannot be resolved; or
- (d) Whenever a by-election is deemed necessary.

The Trustees shall officiate as Election Committee during the election of the Executive Board.

MEMBERSHIP

Membership is open to individuals or organisations who:

- (a) apply to the Centre in the form required by the Executive Board; and
- (b) are approved by the Executive Board.

Every application for admission shall be considered by the Executive Board at their first meeting after it was made, or as soon thereafter as is practicable. There shall be no unlawful discrimination.

- (a) The Executive Board may only refuse an application for membership if, acting reasonably and properly, they consider it to be in the best interests of the Centre to refuse the application.

BOARD REPORT

(continued)

MEMBERSHIP

- (b) The Executive Board must inform the applicant in writing of the reasons for the refusal within twenty-one days of the decision.
- (c) The Executive Board must consider any written representations the applicant may make about the decision. The Executive Board's decision following any written representations must be notified to the applicant in writing but shall be final.

Membership is not transferable.

The Centre must keep a register of names and addresses of the members and should periodically update it.

CLASSES OF MEMBERSHIP

The rights and obligations of the different classes of membership shall be recorded in the register of members. There shall be five classes of membership:

- (a) Centre Members: All Muslims are welcome to use the Centre facilities, take part in the activities at the Centre and apply to become Centre Members. Persons wishing to become Centre Members shall make an application for membership to the Executive Board in the agreed format. Centre Members will not be entitled to attend, speak at or vote at General Meetings or elections or stand for election to the Executive Board or trustees.
- (b) Full Members: All Muslims are entitled to become Full Members of the Centre provided they:
 - i) Have been Centre Members or a youth member for a period of at least twelve months;
 - ii) Are aged 17 years or over;
 - iii) Are currently unconditionally resident in Northern Ireland and have been resident in Northern Ireland for a period of at least two years; and have made an application to the Executive Board in the agreed format and have paid to the Centre any annual membership fees which may be due. Full Members of the Centre will be entitled to attend, speak and vote at elections and at General Meetings of the Centre. Only Full Members of the Centre and practising Muslims of good character shall be entitled to stand for election to the Executive Board or as Trustees of the Centre.
- (c) Affiliate Members: Any organisation active within the area of benefit, whether voluntary or statutory, which subscribes to the objects of the Centre may apply to the Executive Board to become an Affiliate Member. If such application is accepted by the Executive Board the Affiliate Member will be entitled, by prior written notification to the Secretary, to nominate an authorised representative who may attend and speak at General Meetings as observer but with no voting power.
- (d) Honorary Members: Any well-wisher or person who, in the opinion of the Executive Board, has special knowledge or experience to offer to the Centre may become an Honorary Member. Honorary Membership of the Centre may also be granted to former Centre Members or former Full Members who no longer reside in Northern Ireland. Honorary Members will be entitled to attend and speak at General Meetings of the Centre, but will not be entitled to vote.
- (e) Youth Members: All Muslims over the age of 12 and under the age of 17 are entitled to become Youth Members of the Belfast Islamic Centre. Youth Members must have made an application to the Executive Board in the agreed format and have paid to the Centre any annual membership fee that may be due. Youth Members will not be entitled to attend, speak at or vote at General Meetings or stand for election for Executive Board.

BOARD REPORT

(continued)

CLASSES OF MEMBERSHIP

The Executive Board may not directly or indirectly alter the rights or obligations attached to a class of membership. The rights attached to a class of membership may only be varied by a special resolution of the AGM.

FINANCIAL REVIEW AND RESERVES POLICY

The reserves at 31 March 2023 were £1,834,507 which includes readily available funds which cover several years running costs excluding wages. As usual, further work is required to secure continued funding but the core cost support secured again this year has been key to progress. Expenditure is planned to provide services to support the company's objectives therefore most expense is directly for religious, cultural and education purposes during the year. General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity 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 if identified as such. Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund.

FUTURE PLANS

The association's current funding has stabilised and it intends to secure similar funding in the near future so that the current services will continue to be offered to those who most need them as described in the Aims and Objectives above.

The work on the new Mosque is now almost complete with the new premises now occupied.

IMPACT OF COVID-19

The impact of coronavirus restrictions meant that there was naturally a bigger concentration on remote activities, which ran successfully. There has been no material impact on the charity's sustainability due to sufficiency of reserves. The trustees and board are satisfied that they have made necessary adjustments to ensure that Belfast Islamic Centre will continue to achieve its objectives.

GOING CONCERN

The board, having considered the charity's income streams, financial means and strategy for dealing with issues such as the impact of Covid-19, over the next 12-18 months, are satisfied that the going concern basis is appropriate.

TAX STATUS

The Inland Revenue has accepted that Belfast Islamic Centre is a charity and registered it as such under the reference XN 79682

AUDITOR

The auditor, Donald R Minshull FCA of Messrs Minshull & Company, Chartered Accountants and Registered Auditor, offers himself for re-appointment as auditor.

BY ORDER OF THE BOARD



Chairman

Date 18 April 2024

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BELFAST ISLAMIC CENTRE

Opinion

We have audited the financial statements of Belfast Islamic Centre for the year ended 31 March 2023 which comprise the Statement of Financial Activity, Balance Sheet and related notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including The Charities SORP (FRS102).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2023, and of its surplus for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the relevant legislation.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the board's use of the going concern basis of accounting in the preparation of the financial statements is appropriate. Our evaluation of the board's assessment of the entity's ability to continue to adopt the going concern basis of accounting included an examination of the cash inflows and outflows projected over the next 12 months running all the current projects. These projects all provide sufficient funding to cover overheads and support - backed up by budgets for the future and historic ability to cover these costs.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least 12 months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the board with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The board is responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
BELFAST ISLAMIC CENTRE** (continued)

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the board's report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the board's report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the board's report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustee's remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the board was not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the board's report and from the requirement to prepare a strategic report.

Responsibilities of board

The board is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view and for such internal control as the board determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the board is responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the board either intends to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

- we performed analytical procedures, and reviews, to identify large, recurring or unusual items and fully examined and verified each;
- we examined all transactions of the charity to ensure all items are properly recorded and properly approved by management;
- we examined the operation of funded activities to ensure all monies are properly claimed and spent and that no expense is duplicated in grant claims;
- we ensured there were no expenses included, or income excluded, that we found evidence of and that was not accounted for appropriately.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BELFAST ISLAMIC CENTRE (continued)

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the board's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation (ie. gives a true and fair view).

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

DONALD MINSHULL FCA - Senior Statutory Auditor
Statutory Auditor

On behalf of

Minshull & Co
Statutory Auditor
19 Crescent Business Park
Lisburn
BT28 2GN

Date 18 April 2024

BELFAST ISLAMIC CENTRE
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2023


INCOME	Note	2023 £	£	2022 £	£
<i>Income from Charitable Activities</i>					
Unrestricted Grants and Donations		44,055		26,289	
Contribution to Property Expenses		764		17,216	
Restricted Fund Grants and Fees	10	48,724		41,623	
Courses, School and Service Income		10,632		13,540	
Iftar/Ramadan Donations		12,518		3,640	
Zakat al Fitr and Fitrana Donations		6,158		2,740	
Zakat Donations		13,033		11,759	
Mosque Renovation Donations		125,828		56,150	
Profit on Sale of Property		9,443		-	
		<u>271,155</u>		<u>172,957</u>	
EXPENDITURE ON CHARITABLE ACTIVITIES					
Programme Costs		5,124		409	
Ramadan and Other Receptions		7,213		2,131	
School/Volunteers		11,420		15,410	
Fundraising Expenses		7,253		-	
Salary Costs	9	6,192		7,933	
Pension Contributions	9	157		-	
Restricted Fund Activities					
Contribution to Overheads		9,704		2,574	
Youth & Training Programme Costs		-		3,776	
Equipment Depreciation		350		204	
Salary Costs from Restricted Funds	9	30,454		34,383	
Pension Costs from Restricted Funds	9	448		511	
Zakat/Fitr/Appeals		23,550		11,810	
Total		<u>(101,865)</u>		<u>(79,141)</u>	
Total Income less Direct Charitable Expenditure			169,290		93,816
GOVERNANCE AND SUPPORT COSTS					
Contribution to Overheads from Restricted Grants		(9,704)		(2,574)	
Insurance		3,548		2,381	
Rates, Heat and Light		8,004		8,054	
Building Maintenance		9,096		5,360	
Property refurbishment		-		1,986	
Equipment Repairs and Leasing		2,364		1,142	
Telephone		80		873	
Postage, Stationery and Office Supplies		558		560	
Advertising and Website Expenses		92		84	
Other Travelling, Subsistence & Entertainment		104		612	
Depreciation		168		578	
(Profit)Loss on Sale of Fixed Assets		-		2,292	
Sundry Expenses (including Bank Charges)		3,888		289	
GOVERNANCE EXPENSES					
Legal and Professional fees		837		7,176	
Accountancy & Audit Fees	2	3,300		3,290	
Total			<u>(22,335)</u>		<u>(32,103)</u>
BANK INTEREST RECEIVABLE					
			<u>-</u>		<u>-</u>
Net Income(Expenditure) for the Period			146,955		61,713
Total Funds Brought Forward at 1 April 2022			<u>1,687,552</u>		<u>1,625,839</u>
Total Funds Carried Forward at 31 March 2023			<u><u>1,834,507</u></u>		<u><u>1,687,552</u></u>

The notes on pages 12 to 16 form part of these accounts

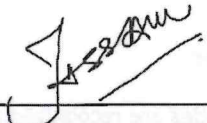
**BELFAST ISLAMIC CENTRE
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023**

BALANCE SHEET AS AT 31 MARCH 2023	Note	2023		2022 restated	
		£	£	£	£
Fixed Assets	3		984,420		1,181,465
Current Assets	4	1,183,352		705,796	
Current Liabilities <i>(amounts falling due within one year)</i>	5	(132,073)		(57,483)	
Net Current Assets			1,051,279		648,313
Loan Repayments Due After One Year	6		(201,192)		(142,226)
Net Assets			1,834,507		1,687,552
FUNDS					
Unrestricted Funds	7		477,256		459,538
Restricted Funds	7		20,966		17,557
Mosque Account			1,336,285		1,210,457
Balance at 31 March 2023			1,834,507		1,687,552

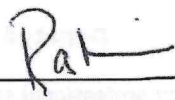
Approved, and authorised for issue, by the Board on the date below and signed on its behalf by



Chairman
 Date 18 April 2024



Treasurer



Secretary

The notes on pages 12 to 16 form part of these accounts

NOTES TO THE FINANCIAL STATEMENTS

1. ACCOUNTING POLICIES

The following accounting policies have been used consistently in dealing with items which are considered material in relation to the charity's financial statements.

(a) **Basis of Preparation**

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

The company 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 note.

(b) **Reconciliation With Previous Generally Accepted Accounting Practice**

In preparing the accounts, the directors have decided that in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 no restatement of comparative items was required.

(c) **Preparation of the Accounts on a Going Concern Basis**

The charity reported £146,955 cash inflow for the year and the directors have formulated a strategy that will secure the immediate future of the company for the next 12 to 18 months and on that basis the charity is a going concern.

(d) **Income**

Income is recognised when the company has entitlement to the funds, any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, of a revenue nature, is recognised when the company has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not repayable to the funder.

Capital grants are amortised in line with the depreciation of the associated assets, the purchase of which has been, funded by said grants.

(e) **Donated Services and Facilities**

Donated professional services and donated facilities are recognised as income when the company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the item by the charity is probable and the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102) general volunteer time is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

(f) **Interest Receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company, normally upon notification of the interest paid or payable by the financial institution.

NOTES TO THE FINANCIAL STATEMENTS

(continued)

(g) **Fund Accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of the company. Designated funds are unrestricted funds of the charity that the directors have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the company's work.

(h) **Expenditure and Irrecoverable Value Added Tax**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure is classified under the following activity headings:

- costs of raising funds comprise the costs of commercial trading
- expenditure on charitable activities includes the costs of activities undertaken to further the purposes of the company
- governance and support costs include all other costs

Irrecoverable Value Added Tax is charged as a cost against the activity for which the expenditure was incurred.

(i) **Support Costs**

Support costs are disclosed separately in the Statement of Financial Activities.

(j) **Tangible Fixed Assets and depreciation**

Tangible fixed assets costing £200 or more are stated in the accounts at original cost less depreciation in order to write off the cost of fixed assets, over their estimated useful lives, using the following annual rate :

Fixtures, fittings and equipment	25% straight line
----------------------------------	-------------------

(k) **Debtors**

Debtors and accrued income are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid.

(l) **Cash at Bank and in Hand**

Cash at bank and cash 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.

(m) **Creditors and Provisions**

Creditors and provisions are recognised where the company has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after any discounts.

(n) **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.

BELFAST ISLAMIC CENTRE
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

NOTES TO THE FINANCIAL STATEMENTS (continued)

(o) **Charity status and members liability**

The charity is limited by guarantee. The members are the trustees, that is the board as listed on page 2. The liability in respect of the guarantee is £1 per member of the charity.

2. YEAR'S SURPLUS IS STATED AFTER CHARGING(CREDITING):	2023	2022
	£	£
Accountancy Fees	1,650	1,645
Audit Fees	1,650	1,645
Bank Interest Receivable	-	-

3. TANGIBLE FIXED ASSETS

COST	Expenditure on Property £	Fixtures & Equipment £	TOTAL £
at 1 April 2022	1,180,101	26,684	1,206,785
Additions	4,474	-	4,474
Disposals	(201,000)	-	(201,000)
31 March 2023	983,575	26,684	1,010,259
DEPRECIATION			
at 1 April 2022	-	25,321	25,321
Charge for the Year	-	518	518
31 March 2023	-	25,839	25,839
BALANCE SHEET VALUE			
31 March 2023	983,575	845	984,420

The property at Wellington Park Avenue having been revalued at £201,000 was disposed of during the year for £212,500.

4. CURRENT ASSETS

	2023	2022
	£	£
Grants and Service Income Receivable	43,633	15,812
Prepayments and Accrued Income	1,313	6,448
Cash at Bank and In Hand	1,138,406	683,536
	1,183,352	705,796

BELFAST ISLAMIC CENTRE
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

NOTES TO THE FINANCIAL STATEMENTS

(continued)

5. LIABILITIES (Amounts falling due within one year)	2023	2022
	£	£
Hire Purchase & Loan Repayments < One Year	115,537	38,965
Other Taxes & Social Security	274	363
Grants Deferred	7,280	8,374
Accruals and Deferred Income	8,982	9,781
	132,073	57,483

6. LIABILITIES (Amounts falling due after one year)	2023	2022
	£	£
Hire Purchase & Loan Repayments between One and Five Years	316,729	181,191
Hire Purchase & Loan Repayments < One Year	(115,537)	(38,965)
	201,192	142,226

7. FUNDS	Unrestricted		Restricted (Note 11)	
	2023	2022	2023	2022
	£	£	£	£
Balance at 1 April 2022	459,538	456,839	17,557	14,693
(Deficit) Surplus for the Period	17,718	2,699	3,409	2,864
Funds at 31 March 2023	477,256	459,538	20,966	17,557

8. TRUSTEES

The trustees received no emoluments or expenses payments during the year.

9. EMPLOYEES

Number of employees

The average monthly number of persons employed by the association during the year was:

	2023	2022
	number	number
Development Officers and Administrative staff	2	3
Management	1	1
Total	3	4

The remuneration paid to the employees was	2023	2022
	£	£
Wages and salaries	36,645	42,316
Pension contributions	606	511
	37,251	42,827

BELFAST ISLAMIC CENTRE
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

NOTES TO THE FINANCIAL STATEMENTS (continued)

9. EMPLOYEES (continued)

No employees had employee benefits in excess of £60,000 (2022: £nil). Pension costs are allocated to activities in proportion to the related staffing costs incurred and are charged to the relevant fund when payable.

10. RESTRICTED FUND GRANTS AND FEES

	2023	2022
	£	£
Funder - OFMDFM	11,142	46,175
Appeals	7,768	175
NICRE	-	4,000
Belfast City Council	-	5,737
Total amounts received in year	18,910	56,087
Amount accrued at 1 April 2022	(11,142)	(21,608)
Amount deferred at 1 April 2022	8,374	4,376
Amount accrued at 31 March 2023	39,862	11,142
Amount deferred at 31 March 2023	(7,280)	(8,374)
Credit to Statement of Financial Activities	48,724	41,623

11. RESTRICTED FUNDS ANALYSIS

	At 1 April 2022	Incoming Resources	Resources Expended/ Transfers	At 31 March 2023
	£	£	£	£
Funder - OFMDFM	-	39,856	(39,856)	-
Appeals	1,175	7,768	(8,850)	93
Belfast City Council	-	1,100	(1,100)	-
Funds - Al Fitr	1,175	48,724	(49,806)	93
Zakat	-	6,158	(6,158)	-
	16,382	13,033	(8,542)	20,873
	17,557	67,915	(64,506)	20,966

12. RELATED PARTIES

The are no related party transactions to report for the year.

13. TAXATION

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

Belfast Islamic Centre

Northern Ireland - Charity number 102005

Accounts

**BELFAST ISLAMIC CENTRE
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 March 2022**



CHARITY NUMBER - NI102005

CONTENTS	Page
Contents	1
Officers	2
Executive Board's Report	3
Auditor's Report	7
Statement of Financial Activities	10
Balance Sheet	11
Notes to the Accounts	12

**BELFAST ISLAMIC CENTRE
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022**

OFFICERS

BOARD

CHAIRMAN

Mr Muhammed Arshed

EXECUTIVE SECRETARY

Mr Ameer Ibrahim

TREASURER

Mr Hassan Farooq

OTHER BOARD MEMBERS

Dr Wasif Naeem
Dr Imran Yousuf
Dr Sadaf Gul (commenced January 2022)

Mr Nabir Othman
Mr Shoaib Tareen

TRUSTEES

Dr Shahid Tariq
Mr Louay Majeed
Dr Yousef Hannore

Dr Saleem Khan Tareen
Dr Raja Harun

EMPLOYEES

Mr Anwar Mady
Mrs Pashmina Kashif
Ilona Choudhary (commenced February 2022)

Sh Waleed Abdelfattah
Ms Naomi Campbell (left November 2021)

AUDITOR

Minshull & Co
Chartered Accountants
19 Crescent Business Park
LISBURN
BT28 2GN

BANKERS

Bank of Ireland
Belfast City Branch
BELFAST
BT1 2BA

Danske Bank
Donegall Square West
BELFAST
BT1 6JS

HEAD OFFICE

38 Wellington Park
BELFAST
BT9 6DN

BOARD REPORT

The board present their annual report together with the financial statements for the year to 31 March 2022.

AIMS AND OBJECTIVES

The Belfast Islamic Centre was established in 1978 by a group of Muslims from the local community.

Today the centre acts not only as a place of worship but also as a community centre, social-cultural centre, resource centre, advice centre and day centre.

The Belfast Islamic Centre aims to

- Run the Mosque, provide religious services, instructions and guidance to the Muslim community
- Provide education for all sections of the community in order to lead life in the current multi-cultural society as a Muslim, as an ideal citizen and to aid integration
- Provide social and cultural services in order to preserve the community identity
- Provide a guidance and resource service to educational institutions, hospitals and prisons and generally to all communities irrespective of their religion
- Provide an advisory service to solve educational, cultural and social problems
- Provide social welfare services to the various groups of the community

The Centre also provides

- Children's education through its various schools
- Youth development through activities and seminars
- Social and recreational programmes for women
- Adult education

EXECUTIVE BOARD

The policy and general management of the affairs of Belfast Islamic Centre shall be directed by the Executive Board drawn from registered members who have been resident in Northern Ireland for at least one year and have the intention to reside for at least another two years, and are reputedly practising Muslims.

The Board shall meet at least once per month - five members being required for a quorum. A member will be deemed to have resigned from the Board if not in attendance for three consecutive meetings without supplying notice.

RESULTS

The Net Incoming Resources for the year amounted to £61,713

BOARD REPORT

(continued)

TRUSTEES

All the property of the Centre, whatever or however, shall be vested in at least five and preferably seven appointed trustees as joint tenants on behalf of the centre.

The trustees are appointed by the Office Bearers, the Executive Board and the rest of the Trustees from among the Full Members of the Centre who have been permanent residents of Northern Ireland for at least five years and are well respected members of the community.

The Trustees shall hold office for four years each term and are eligible for re-appointment for another term. After two consecutive terms a Trustee will not be entitled to serve again as Trustee until a period of at least six years has elapsed.

If the office of trustee should fall vacant, another Trustee shall be appointed by the mutual agreement of the remaining Trustees and the Executive Board.

The post of Trustee shall be vacated if the Trustee:

- (a) Resigns from the trusteeship;
- (b) Fails in his duties as determined by the remaining Trustees and the Executive Board;
- (c) Dies or leaves Northern Ireland; or
- (d) Is dismissed from his position if he commits an immoral act or is convicted of a crime.

The Trustees may deal with the property so vested in them by way of sale, exchange or lease, such direction being given by resolution of the Executive Board of the Centre and when so passed shall in favour of the purchaser, exchange or lease be binding upon members of the Centre.

The Trustees shall meet periodically at least four times a year and shall nominate among themselves a chair person. They shall also nominate one or more Trustee to attend the Executive Board meeting if and when invited.

The Trustees collectively shall have the authority to call a General Meeting of the Centre whenever there is:

- (a) Violation of the Constitution of the Centre;
- (b) A serious dispute between the Executive Board and members of the Centre which could not be resolved amicably;
- (c) A major dispute among members of the Executive Board which cannot be resolved; or
- (d) Whenever a by-election is deemed necessary.

The Trustees shall officiate as Election Committee during the election of the Executive Board.

MEMBERSHIP

Membership is open to individuals or organisations who:

- (a) apply to the Centre in the form required by the Executive Board; and
- (b) are approved by the Executive Board.

Every application for admission shall be considered by the Executive Board at their first meeting after it was made, or as soon thereafter as is practicable. There shall be no unlawful discrimination.

- (a) The Executive Board may only refuse an application for membership if, acting reasonably and properly, they consider it to be in the best interests of the Centre to refuse the application.

BOARD REPORT

(continued)

MEMBERSHIP

- (b) The Executive Board must inform the applicant in writing of the reasons for the refusal within twenty-one days of the decision.
- (c) The Executive Board must consider any written representations the applicant may make about the decision. The Executive Board's decision following any written representations must be notified to the applicant in writing but shall be final.

Membership is not transferable.

The Centre must keep a register of names and addresses of the members and should periodically update it.

CLASSES OF MEMBERSHIP

The rights and obligations of the different classes of membership shall be recorded in the register of members. There shall be five classes of membership:

- (a) Centre Members: All Muslims are welcome to use the Centre facilities, take part in the activities at the Centre and apply to become Centre Members. Persons wishing to become Centre Members shall make an application for membership to the Executive Board in the agreed format. Centre Members will not be entitled to attend, speak at or vote at General Meetings or elections or stand for election to the Executive Board or trustees.
- (b) Full Members: All Muslims are entitled to become Full Members of the Centre provided they:
 - i) Have been Centre Members or a youth member for a period of at least twelve months;
 - ii) Are aged 17 years or over;
 - iii) Are currently unconditionally resident in Northern Ireland and have been resident in Northern Ireland for a period of at least two years; and have made an application to the Executive Board in the agreed format and have paid to the Centre any annual membership fees which may be due. Full Members of the Centre will be entitled to attend, speak and vote at elections and at General Meetings of the Centre. Only Full Members of the Centre and practising Muslims of good character shall be entitled to stand for election to the Executive Board or as Trustees of the Centre.
- (c) Affiliate Members: Any organisation active within the area of benefit, whether voluntary or statutory, which subscribes to the objects of the Centre may apply to the Executive Board to become an Affiliate Member. If such application is accepted by the Executive Board the Affiliate Member will be entitled, by prior written notification to the Secretary, to nominate an authorised representative who may attend and speak at General Meetings as observer but with no voting power.
- (d) Honorary Members: Any well-wisher or person who, in the opinion of the Executive Board, has special knowledge or experience to offer to the Centre may become an Honorary Member. Honorary Membership of the Centre may also be granted to former Centre Members or former Full Members who no longer reside in Northern Ireland. Honorary Members will be entitled to attend and speak at General Meetings of the Centre, but will not be entitled to vote.
- (e) Youth Members: All Muslims over the age of 12 and under the age of 17 are entitled to become Youth Members of the Belfast Islamic Centre. Youth Members must have made an application to the Executive Board in the agreed format and have paid to the Centre any annual membership fee that may be due. Youth Members will not be entitled to attend, speak at or vote at General Meetings or stand for election for Executive Board.

BOARD REPORT

(continued)

CLASSES OF MEMBERSHIP

The Executive Board may not directly or indirectly alter the rights or obligations attached to a class of membership. The rights attached to a class of membership may only be varied by a special resolution of the AGM.

FINANCIAL REVIEW AND RESERVES POLICY

The reserves at 31 March 2022 were £1,687,552 which includes readily available funds which cover several years running costs excluding wages. As usual, further work is required to secure continued funding but the core cost support secured again this year has been key to progress. Expenditure is planned to provide services to support the company's objectives therefore most expense is directly for religious, cultural and education purposes during the year. General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity 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 if identified as such. Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund.

FUTURE PLANS

The association's current funding has stabilised and it intends to secure similar funding in the near future so that the current services will continue to be offered to those who most need them as described in the Aims and Objectives above.

The plans for a new Mosque have taken a stride forward with refurbishment beginning during 2023.

IMPACT OF COVID-19

The impact of coronavirus restrictions meant that there was naturally a bigger concentration on remote activities, which ran successfully. There has been no material impact on the charity's sustainability due to sufficiency of reserves. The trustees and board are satisfied that they have made necessary adjustments to ensure that Belfast Islamic Centre will continue to achieve its objectives.

GOING CONCERN

The board, having considered the charity's income streams, financial means and strategy for dealing with issues such as the impact of Covid-19, over the next 12-18 months, are satisfied that the going concern basis is appropriate.

TAX STATUS

The Inland Revenue has accepted that Belfast Islamic Centre is a charity and registered it as such under the reference XN 79682

AUDITOR

The auditor, Donald R Minshull FCA of Messrs Minshull & Company, Chartered Accountants and Registered Auditor, offers himself for re-appointment as auditor.

BY ORDER OF THE BOARD



Chairman

Date 14 August 2023

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BELFAST ISLAMIC CENTRE

Opinion

We have audited the financial statements of Belfast Islamic Centre for the year ended 31 March 2022 which comprise the Statement of Financial Activity, Balance Sheet and related notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including The Charities SORP (FRS102).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2022, and of its surplus for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the relevant legislation.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the board's use of the going concern basis of accounting in the preparation of the financial statements is appropriate. Our evaluation of the board's assessment of the entity's ability to continue to adopt the going concern basis of accounting included an examination of the cash inflows and outflows projected over the next 12 months running all the current projects. These projects all provide sufficient funding to cover overheads and support - backed up by budgets for the future and historic ability to cover these costs.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least 12 months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the board with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The board is responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
BELFAST ISLAMIC CENTRE** (continued)

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the board's report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the board's report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the board's report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustee's remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the board was not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the board's report and from the requirement to prepare a strategic report.

Responsibilities of board

The board is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view and for such internal control as the board determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the board is responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the board either intends to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

- we performed analytical procedures, and reviews, to identify large, recurring or unusual items and fully examined and verified each;
- we examined all transactions of the charity to ensure all items are properly recorded and properly approved by management;
- we examined the operation of funded activities to ensure all monies are properly claimed and spent and that no expense is duplicated in grant claims;
- we ensured there were no expenses included, or income excluded, that we found evidence of and that was not accounted for appropriately.

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
BELFAST ISLAMIC CENTRE** (continued)

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the board's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation (ie. gives a true and fair view).

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

DONALD MINSHULL FCA - Senior Statutory Auditor
Statutory Auditor

Date 14 August 2023

On behalf of

Minshull & Co
Statutory Auditor
19 Crescent Business Park
Lisburn
BT28 2GN

BELFAST ISLAMIC CENTRE
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2022

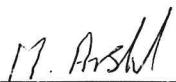
INCOME	Note	2022 £	£	2021 £	£
<i>Income from Charitable Activities</i>					
Unrestricted Grants and Donations		26,289		11,878	
Contribution to Property Expenses		17,216		21,946	
Restricted Fund Grants and Fees	10	41,623		44,347	
Courses, School and Service Income		13,540		1,640	
Iftar/Ramadan Donations		3,640		3,165	
Zakat al Fitr and Fitrana Donations		2,740		3,339	
Zakat Donations		11,759		4,152	
Mosque Renovation Donations		56,150		50,479	
		172,957		140,946	
EXPENDITURE ON CHARITABLE ACTIVITIES					
Programme Costs		409		116	
Ramadan and Other Receptions		2,131		3,007	
School/Volunteers		15,410		6,265	
Imam - Temporary Cover		-		1,227	
Salary Costs	9	7,933		3,464	
<i>Restricted Fund Activities</i>					
Contribution to Overheads		2,574		5,700	
Travel, Post, Stationery		-		1,365	
Youth & Training Programme Costs		3,776		-	
Equipment Depreciation		204		-	
Salary Costs from Restricted Funds	9	34,383		35,276	
Pension Costs from Restricted Funds	9	511		506	
Zakat/Fitr		11,810		9,267	
Total		(79,141)		(66,193)	
Total Income less Direct Charitable Expenditure		93,816		74,753	
GOVERNANCE AND SUPPORT COSTS					
Contribution to Overheads from Restricted Grants		(2,574)		(5,700)	
Insurance		2,381		3,132	
Rates, Heat and Light		8,054		7,106	
Building Maintenance		5,360		3,845	
Property refurbishment		1,986		2,173	
Equipment Repairs and Leasing		1,142		1,404	
Telephone		873		851	
Postage, Stationery and Office Supplies		560		36	
Advertising and Website Expenses		84		112	
Other Travelling, Subsistence & Entertainment		612		-	
Depreciation		578		2,468	
(Profit)Loss on Sale of Fixed Assets		2,292		-	
Sundry Expenses (including Bank Charges)		289		698	
Meeting Expenses		-		22	
GOVERNANCE EXPENSES					
Legal and Professional fees		7,176		7,272	
Accountancy & Audit Fees	2	3,290		2,635	
Total		(32,103)		(26,054)	
BANK INTEREST RECEIVABLE					
		-		-	
Net Income(Expenditure) for the Period		61,713		48,699	
Total Funds Brought Forward at 1 April 2021		1,625,839		1,577,140	
Total Funds Carried Forward at 31 March 2022		1,687,552		1,625,839	

The notes on pages 12 to 16 form part of these accounts

**BELFAST ISLAMIC CENTRE
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022**


BALANCE SHEET AS AT 31 MARCH 2022	Note	2022		2021 <i>restated</i>	
		£	£	£	£
Fixed Assets	3		1,181,465		1,282,725
Current Assets	4	705,796		1,033,063	
Current Liabilities <i>(amounts falling due within one year)</i>	5	(57,483)		(87,232)	
Net Current Assets			648,313		945,831
Loan Repayments Due After One Year	6		(142,226)		(602,717)
Net Assets			1,687,552		1,625,839
FUNDS					
Unrestricted Funds	7		459,538		456,839
Restricted Funds	7		17,557		14,693
Mosque Account			1,210,457		1,154,307
Balance at 31 March 2022			1,687,552		1,625,839

Approved, and authorised for issue, by the Board on the date below and signed on its behalf by

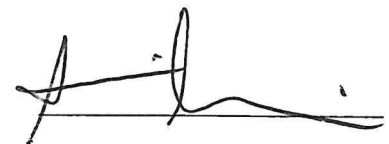


Chairman

Date 14 August 2023



Treasurer



Secretary

The notes on pages 12 to 16 form part of these accounts

NOTES TO THE FINANCIAL STATEMENTS

1. ACCOUNTING POLICIES

The following accounting policies have been used consistently in dealing with items which are considered material in relation to the charity's financial statements.

(a) ***Basis of Preparation***

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

The company 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 note.

(b) ***Reconciliation With Previous Generally Accepted Accounting Practice***

In preparing the accounts, the directors have decided that in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 no restatement of comparative items was required.

(c) ***Preparation of the Accounts on a Going Concern Basis***

The charity reported £61,713 cash inflow for the year and the directors have formulated a strategy that will secure the immediate future of the company for the next 12 to 18 months and on that basis the charity is a going concern.

(d) ***Income***

Income is recognised when the company has entitlement to the funds, any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, of a revenue nature, is recognised when the company has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not repayable to the funder.

Capital grants are amortised in line with the depreciation of the associated assets, the purchase of which has been, funded by said grants.

(e) ***Donated Services and Facilities***

Donated professional services and donated facilities are recognised as income when the company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the item by the charity is probable and the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102) general volunteer time is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

(f) ***Interest Receivable***

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company, normally upon notification of the interest paid or payable by the financial institution.

NOTES TO THE FINANCIAL STATEMENTS

(continued)

(g) **Fund Accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of the company. Designated funds are unrestricted funds of the charity that the directors have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the company's work.

(h) **Expenditure and Irrecoverable Value Added Tax**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- costs of raising funds comprise the costs of commercial trading
- expenditure on charitable activities includes the costs of activities undertaken to further the purposes of the company
- governance and support costs include all other costs

Irrecoverable Value Added Tax is charged as a cost against the activity for which the expenditure was incurred.

(i) **Support Costs**

Support costs are disclosed separately in the Statement of Financial Activities.

(j) **Tangible Fixed Assets and depreciation**

Tangible fixed assets costing £200 or more are stated in the accounts at original cost less depreciation in order to write off the cost of fixed assets, over their estimated useful lives, using the following annual rate :

Fixtures, fittings and equipment	25% straight line
----------------------------------	-------------------

(k) **Debtors**

Debtors and accrued income are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid.

(l) **Cash at Bank and in Hand**

Cash at bank and cash 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.

(m) **Creditors and Provisions**

Creditors and provisions are recognised where the company has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after any discounts.

(n) **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.

BELFAST ISLAMIC CENTRE
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

NOTES TO THE FINANCIAL STATEMENTS (continued)

(o) **Charity status and members liability**

The charity is limited by guarantee. The members are the trustees, that is the board as listed on page 2. The liability in respect of the guarantee is £1 per member of the charity.

2. YEAR'S SURPLUS IS STATED AFTER CHARGING(CREDITING):	2022	2021
	£	£
Accountancy Fees	1,645	1,318
Audit Fees	1,645	1,317
Bank Interest Receivable	-	-

3. TANGIBLE FIXED ASSETS

COST	Expenditure on Property £	Fixtures & Equipment £	TOTAL £
at 1 April 2021	1,281,979	25,285	1,307,264
Additions	15,622	1,400	17,022
Disposals	(117,500)	-	(117,500)
31 March 2022	1,180,101	26,685	1,206,786
DEPRECIATION			
at 1 April 2021	-	24,539	24,539
Charge for the Year	-	782	782
31 March 2022	-	25,321	25,321
BALANCE SHEET VALUE			
31 March 2022	1,180,101	1,364	1,181,465

The property owned at Wellington Park and Wellington Park Avenue have been added to the balance sheet at their cost, £100,500. The investment property at Wellington Park Avenue has been revalued, on an open market basis, from £41,500 to £201,000. The property disposed of in Tates Avenue, had previously been revalued at £117,500, its cost having been £233,581.

4. CURRENT ASSETS	2022	2021
	£	£
Grants and Service Income Receivable	15,812	24,408
Gift Aid Recoverable	-	4,722
Prepayments and Accrued Income	6,448	668
Solicitor's Client Account	-	525,000
Cash at Bank and In Hand	683,536	478,265
	705,796	1,033,063

BELFAST ISLAMIC CENTRE
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

NOTES TO THE FINANCIAL STATEMENTS (continued)

5. LIABILITIES (Amounts falling due within one year)	2022	2021
	£	£
Hire Purchase & Loan Repayments < One Year	38,965	76,258
Other Taxes & Social Security	363	80
Grants Deferred	8,374	4,375
Accruals and Deferred Income	9,781	6,519
	<u>57,483</u>	<u>87,232</u>

6. LIABILITIES (Amounts falling due after one year)	2022	2021
	£	£
Hire Purchase & Loan Repayments between One and Five Years	181,191	678,975
Hire Purchase & Loan Repayments < One Year	(38,965)	(76,258)
	<u>142,226</u>	<u>602,717</u>

7. FUNDS	Unrestricted		Restricted (Note 11)	
	2022	2021	2022	2021
	£	£	£	£
Balance at 1 April 2021	456,839	297,706	14,693	7,854
(Deficit) Surplus for the Period	2,699	159,133	2,864	6,839
	<u>459,538</u>	<u>456,839</u>	<u>17,557</u>	<u>14,693</u>
Funds at 31 March 2022	459,538	456,839	17,557	14,693

8. TRUSTEES

The trustees received no emoluments or expenses payments during the year.

9. EMPLOYEES

Number of employees

The average monthly number of persons employed by the association during the year was:

	2022	2021
	number	number
Development Officers and Administrative staff	3	3
Management	1	1
	<u>4</u>	<u>4</u>
Total	4	4

The remuneration paid to the employees was

	2022	2021
	£	£
Wages and salaries	42,316	38,740
Pension contributions	511	506
	<u>42,827</u>	<u>39,246</u>

BELFAST ISLAMIC CENTRE
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

NOTES TO THE FINANCIAL STATEMENTS (continued)

9. EMPLOYEES (continued)

No employees had employee benefits in excess of £60,000 (2021: £nil). Pension costs are allocated to activities in proportion to the related staffing costs incurred and are charged to the relevant fund when payable.

10. RESTRICTED FUND GRANTS AND FEES

	2022 £	2021 £
Funder - OFMDFM	46,175	39,373
Appeals	175	1,500
NICRE	4,000	-
Belfast City Council	5,737	2,086
Total amounts received in year	56,087	42,959
Amount accrued at 1 April 2021	(21,608)	(19,498)
Amount deferred at 1 April 2021	4,376	3,654
Amount accrued at 31 March 2022	11,142	21,608
Amount deferred at 31 March 2022	(8,374)	(4,376)
Credit to Statement of Financial Activities	41,623	44,347

11. RESTRICTED FUNDS ANALYSIS

	At 1 April 2021 £	Incoming Resources £	Resources Expended/ Transfers £	At 31 March 2022 £
Funder - OFMDFM	-	35,710	(35,710)	-
Appeals	1,300	175	(300)	1,175
NICRE	-	3,776	(3,776)	-
Belfast City Council	-	1,962	(1,962)	-
Funds - Al Fitr	1,300	41,623	(41,748)	1,175
Zakat	-	2,740	(2,740)	-
	13,393	11,759	(8,771)	16,382
	14,693	56,122	(53,258)	17,557

12. RELATED PARTIES

The are no related party transactions to report for the year.

13. TAXATION

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

Belfast Islamic Centre

Northern Ireland - Charity number 102005

Annual report



ANNUAL REPORT

April 2021- March 2022

Our vision is of a harmonious and diverse society within which Northern Ireland Muslims make an important contribution



Contents

1.0 Introduction	3
2.0 BIC Vision, Mission, and Values	4
2.1 VISION	4
2.2 MISSION	4
2.3 VALUES	4
3.0 BIC Strategic Aims	4
4.0 BIC Management	4
5.0 Annual General Meeting (AGM)	5
6.0 Belfast Islamic Centre Activities & Services (2020-2021)	6
6.1 BIC-The Mosque	6
6.2 Women’s Group Activities	7
6.3 Ramadan 2021 Report	7
6.4 Eid-ul-Fitr 2021 Celebration	7
6.5 Eid-ul-Adha 2021 Celebration	8
6.6 Other Activities and Services provided by BIC	8
6.6.1 Ministerial and politician visits	8
6.6.2 Cultural Visits & Awareness Programs	8
6.6.3 BIC Interpretation and Translation Services	9
6.6.4 BIC Support and Guidance to New Arrivals	9
6.6.5 BIC Chaplaincy for Prison service and Health & Social Care Trust.	9
6.6.6 BIC Students Support and Advice including Chaplaincy Services	9
6.6.7 BIC Housing Advice and Help	10
6.6.8 BIC Immigration Advice and Legal Support	10
6.6.9 BIC English for Beginners	10
6.6.10 BIC Advising Social Workers and other Professionals	10
6.6.11 BIC Consultation to other Organisations	11
6.6.12 BIC Dialogues, Workshops and Engagements	11
6.6.13 Zakat & Zakat-ul-Fitr	11
6.6.14 Social and Youth Activities	11
7.0 Financial Report	12

1.0 Introduction

Belfast Islamic Centre (BIC) is not only a place of worship, but it is also a community Centre and hub for the Muslim community in Northern Ireland with hundreds of worshippers frequent BIC weekly. This status has enabled BIC to provide a number of activities to educate and encourage Muslims integrate into the wider society while preserving their Muslim identity. The mission of BIC lies in serving the society; Muslims and non-Muslims and aims to promote an open and positive image of Islam and promote greater awareness and understanding of Islam. BIC also aspires to be the Centre of faith, culture and tradition of Muslims in Northern Ireland. We believe that knowledge will promote better understanding and open doors for dialogue and friendship.

We estimate around 11000+ Muslims now call NI especially with the recent increase of the Muslim community due to the number of the newcomers during the last 10 years. We over over 500 members on our database, but many others also use the Centre facilities on a regular basis. BIC aims to promote understanding, tolerance and good relations between Muslims and the society.

BIC provides for the spiritual, social, and practical needs of the Muslims in NI, regardless of their ethnic background, gender, country of origin or age. We provide various classes, youth clubs and a mother and toddler group. Our social activities and classes are of particular benefit to refugees, asylum seekers and non-working women who often have less social interaction and opportunity to learn if not in employment. Due to the relatively small numbers of Muslims in Northern Ireland (0.2- 0.4%) many people have had little or no interaction with Muslims. As a vital part of our work, BIC has an active online presence and endorsing an open-door policy for the wider community in NI. We receive regular cultural visits by organisations and individuals as well as organising an annual 'Open Mosque Day' to give an opportunity for everyone to share our culture so that we can challenge misconceptions and stereotypes.

BIC members come from over 42 different countries of origin. BIC works through various subgroups and as an umbrella organisation to: Women's group, Muslim Youth Northern Ireland (MYNI), Muslim Student's Society (QUB ISOC), Northern Ireland Muslim Family Association (NIMFA), Islamic Centre of Newtownards, Portadown Muslim association and other Islamic centres across Northern Ireland. Many minorities ethnic and cultural groups use the centre as a meeting point and for social activities. We also coordinate with other local and national organisations, faith groups and charities to:

- Provide the Muslim community in NI to practice their religion by providing them with pastoral and social care.
- Enable members of the Muslim community to integrate within the wider society and to participate fully in public and economic life within the province.

Annual Report 2021-2022

- Increase understanding of Islam and Muslim culture to breakdown stereotypes and misconceptions.
- Achieve mutual respect and awareness between people of different ethnic backgrounds in NI.

2.0 BIC Vision, Mission, and Values

2.1 VISION

Our vision is of a harmonious and diverse society within which Northern Ireland Muslims make an important contribution.

2.2 MISSION

To serve as well as represent and support Northern Ireland Muslims to achieve their true and full potential as individuals and as part of the wider community.

2.3 VALUES

Belfast Islamic Centre will strive to achieve:

- **Respect:** for each other and the wider community
- **Co-operation:** working together and in harmony with others
- **Understanding:** accommodating diverse opinions
- **Acceptance:** equality, fairness, justice
- **Integrity:** leading by example

3.0 BIC Strategic Aims

- 1- To serve the Muslim community: to meet their needs and to enhance their feeling of belonging.
- 2- To build networks and develop relationships with other organisations and to raise awareness of Islam and the Muslim culture.
- 3- To enhance community relations and serve the community at large to improve the understanding of Islam and the Muslim culture.
- 4- To develop Belfast Islamic Centre to meet the needs of its members, the wider Muslim society and its stakeholders.

4.0 BIC Management

Board of Trustees 2021-2022

- Dr Muhammad Saleem Khan Tareen
- Dr Raja Harun
- Dr Shahid Tariq
- Mr. Louay Majeed

Annual Report 2021-2022

- Dr Yousef Hannore (passed away)

The Executive Committee

- Chairman: Mr. Mohammad Arshad
- Vice Chairman: Dr Wasif Naeem
- Treasurer: Mr. Hassan Farooq
- Secretary: Mr. Ameer Ibrahim
- Member: Mr. Shoaib Tareen
- Member: Mr. Imran Yousuf
- Member: Mr. Nabir Othman
- Member: Dr Sadaf Gul

Staff and Administration

Name	Position	Full/Part Time	Volunteer	Start-End	Funded by
Anwar Mady	Project Coordinator	Part time		01/04/2014 To Present	EXECUTIVE OFFICE
Pashmina Kashif	Office admin	Part time		01/02/2014 To 06/05/2022.	EXECUTIVE OFFICE
Ilona Choudhary	Office Admin	Part Time		01/02/2022 To July 2022	EXECUTIVE OFFICE
Naomi Green	Office Admin	Part Time		01/04/2018 To 30/11/2021	EXECUTIVE OFFICE
Waleed Abdel Fattah	Imam	Part Time		14/10/2020 To 31/03/2022	BIC
Muhammad Zulhas Miah	Cleaning	Part time		02/01/2008 To Present	BIC

5.0 Annual General Meeting (AGM)

According to Article 62 of the constitution, “The Centre must hold its first annual general meeting within fifteen months after the date of its incorporation. An annual general meeting must be held in each subsequent year and not more than fifteen months may elapse between successive annual general meetings”.

Annual Report 2021-2022

Belfast Islamic Centre held its annual general meeting (AGM) for the year ending 31st of March 2021 on Sunday 12th of June 2022. Mr. Mohammad Arshed chaired the meeting. After having an open and transparent discussion, the meeting was concluded by approving of the following:

- Voting on approval of Minutes of SGM 2020 - 14 for and 5 against and 4 abstaining, total 23 members voted.
- Voting on approval of Minutes of SGM 2021 - 12 for and 4 against and 7 abstaining.
- Approval of Minutes of AGM 2021, 14 for and none against and 9 abstaining.
- Voting for Annual Report 2021 - 19 for, none against and 4 abstaining.
- Voting on Finance report approved by 22 and none against and one abstaining.

- Appointment of Minshull & Co as an auditor for BIC

For – 22, Against – none, Abstain – 1

6.0 Belfast Islamic Centre Activities & Services (2020-2021)

6.1 BIC-The Mosque

The Mosque is the center of BIC activities. It plays an integral part for Muslims in Northern Ireland and as a source of information as well. The Mosque provides the avenue for the community to gather and strengthen its cohesion, solidarity, unity, brotherhood, and a place to practice their faith. The Mosque provides services to both Muslims and non-Muslims in Northern Ireland. The following are the activities and services of the Mosque: -

- Five daily prayers
- Two Friday congregations attended by around 500 people.
- Soliciting and advising on religious, social, and ritual matters, and providing pastoral support and guidance including administering Fatwas. We receive around 23 queries every week either in person or through telecommunications.
- Provide assistance to non-Muslims with inquiries about Islam around 18 inquiries per month.
- Provide support for the new Muslims and help them in their journey to Islam.
- Offer family and marriage consultation including conducting marriage services in accordance with the regulations approved by the Management of Belfast Islamic Centre we conducted 57 marriages last year.
- Organise two Eid prayers attended by more than 3,000 people
- Provide funeral service for the Muslim community, including – washing, supplying white shroud, burial, and funeral prayers. We facilitated around 15 funerals this year. We also provide pastoral care at the time of bereavement, visiting homes and hospitals as needed. In addition, we also subsidise funeral costs for a number of vulnerable community members. Subsidised 2 vulnerable families during that year.

6.2 Women's Group Activities

- Twice Weekly Mums and Tots.
- Weekly Quran lessons
- Weekly Halaqah – learning circle for Muslim women
- Weekly classes for Younger Girls.
- Information sessions on women's health, child protection, domestic abuse and hate crime. We run one workshop on each topic on an annual basis.

6.3 Ramadan 2021 Report

Ramadan started on 12th of April 2021. BIC resumed its Ramadan full program as normal for the Muslim community in the aftermath of the pandemic, which was concluded with Eid Day Celebration. BIC provided Iftar for the Muslim congregation at the Mosque everyday by encouraging our community members to sponsor the daily cost of Iftar meal. People from all occupations; students, children, women, and families attended Iftar dinners every day throughout Ramadan. On average an estimated 200 people turned out every night.

BIC staff, the executive committee and a large number of volunteers endeavor their best to provide the Muslim community with a truly welcoming atmosphere. BIC organised for praying 20 Rakats of Taraweeh prayers through inviting 2 Huffaz from abroad to lead Taraweeh and complete the recitation of the whole Quran during the blessed Month alhamdulillah. Friday khutbah is conducted mostly by volunteers and BIC is grateful for their contribution. Volunteers Tahajud prayer was also organised during the last ten days and provision of Suhoor (predawn meal) was maintained for people who made i'tiqaf in the Mosque. Furthermore, we also received cultural visits during the month of Ramadan as part of our educational programme. Meals were provided to the visiting groups.

6.4 Eid-ul-Fitr 2021 Celebration

The Muslim community celebrated the end of Ramadan, which is Eid-ul-Fitr on the 12th of May 2021. Two Eid prayers were performed and attended by around 1000 Muslims at St Bride's Hall, 38 Derryvolgie Avenue, Belfast. Special activities were arranged in the afternoon where celebration continued at the Dundonald International Ice Bowl for children and families. Fun activities like tenpin bowling, ice skating and Indiana Land playground were organised where were highly praised by the participants from the feedback received. It is estimated around 300 people attended those activities.

6.5 Eid-ul-Adha 2021 Celebration

Eid-ul-Adha prayer was held at the Physical Education Centre (PEC), QUB Centre on 20th July 2021. Due to the increase in the size of the NI Muslim community we had to offer two sessions of Eid prayers which were attended by around 2000 individuals including women and children. Celebrations continued in the afternoon at the Dundonald International Ice Bowl with fun activities such as Bowling, Ice skating and Indiana Land. More than 300 people benefited from the Eid activity programme.

6.6 Other Activities and Services provided by BIC

6.6.1 Ministerial and politician visits

The Centre offers a medium for ministers and politicians to interact with the Muslim community in Northern Ireland. BIC also works with local councillors and ministers to highlight the plight of the Muslim community. During 2022, Communities Minister, Deirdre Hargey inaugurated the refurbishment of the new BIC in October. Representatives of the EC and Trustees were also invited to welcome the Monarchs in NI. EC representatives were also invited to an Eid reception held at 10 Downing Street. Over the last few years, BIC participated in regular events which include welcoming the Belfast Lord Mayor in BIC as well as attending the Belfast Lord Mayor installation dinner. BIC also invited Chief Constable, the head of the police service NI to discuss issues related to the Muslim community such as tackling hate crimes and domestic abuse. We invited the immigration service NI for a workshop on the Muslim community.

We also regularly contribute to the NI Interfaith Forum, NICRE, and APG on Racial Equality.

6.6.2 Cultural Visits & Awareness Programs

The Centre acts as an information hub about Islam, conveying messages on Islamic faith, cultures, and traditions to the wider society in Northern Ireland. For the past year, BIC has received visits from various groups and establishments including government offices, non-governmental organisations, universities, colleges, schools, youth groups, scouts' groups, and many others. BIC provided outreach awareness programs where a BIC representative delivered talks at schools, universities, youth groups, and women's groups. Around 88 cultural visits and awareness programs occurred throughout the year with a total number of around 400 individuals attending. Meals were provided on some of those occasions upon request. A few of the organisations that participated in this program included:

PSNI (Police Service of NI), PPSNI, NHS staff, Belfast City Council, Queen's University Belfast (Medical School), Stranmillis College, Belfast Bible College, Union Theological College, Arts a Wonder Collective, Belfast City Council, Ards and North Down group as well as many primary & secondary schools from across Northern Ireland.

6.6.3 BIC Interpretation and Translation Services

We provided several families and individuals with approved translations of their official documents including birth and marriage certificates. The number of documents translated last year was 40.

We also provided a free interpretation service for people in need especially when they are unable to find an official interpreter.

BIC provides countersignatures for settlement, naturalization, and passport applications. We have signed more than 100 applications in the last year

6.6.4 BIC Support and Guidance to New Arrivals

BIC continued to provide support and guidance to new arrivals in Northern Ireland, particularly in Belfast. This includes guidance and support for students, professionals, families, refugees, and other individuals. Recently BIC has witnessed several new Muslim families and individuals moving to Northern Ireland and assistance was needed for them to start their new life and integrate with the local community. As before, BIC provided information, advice and necessary assistance whenever required. BIC helped the newcomers emotionally and logistically over the past years.

BIC also developed an information booklet that includes information about Muslim organisations, halal provision and other relevant services.

6.6.5 BIC Chaplaincy for Prison service and Health & Social Care Trust.

BIC provided Chaplaincy visits to Maghaberry, Hydebank and Magilligan prisons to meet Muslim inmates and attend to their needs. We also provided the HM prison services with Islamic materials including copies of the Quran, prayer mats and Islamic books for those inmates who are interested in Islam.

BIC through its designated staff members visited Muslim patients in RVH, City Hospital, Musgrave Park Hospital, and Craigavon Area Hospital.

6.6.6 BIC Students Support and Advice including Chaplaincy Services

Advice was provided to students regarding accommodation and facilities available to them in Belfast. BIC is working with the International Office at Queen's University Belfast to develop a model to guide and make it more appealing to students from abroad, which include Muslims. This provides useful information to potential students and new arrivals that it is not only safe to live in Northern Ireland but also that their beliefs, traditions, and lifestyles are respected. Newcomers to Belfast contact BIC via social media on a regular basis with queries about life

in Belfast and Northern Ireland. This approach has directly benefitted the local economy and the University. Additionally, BIC has been providing official Muslim Chaplaincy services for QUB Muslim students.

6.6.7 BIC Housing Advice and Help

BIC is a member of BME Housing Forum and the Steering Group of the Consultative Forum and as a member, we were able to work closely with the community. BIC played a key role as a member highlighting specific needs for Muslims. Furthermore, BIC participated in discussions to improve future policies of the Housing Executive. BIC helped the newcomers with the language barrier to communicate with the Housing Executive either attending with the clients in person or making the required phone calls on their behalf with their consent and presence.

6.6.8 BIC Immigration Advice and Legal Support

This service is provided upon request but mainly gives directions and information about the procedures and organisations that are specialised in this issue. BIC as one of the founding members of the Refugee Action Group attended several meetings and activities related to Asylum seekers over the last few years. We are now a member of Migrant Forum who provide support for refugees and asylum seekers. We coordinated in the last year with the Red Cross to enable reunion of family members.

6.6.9 BIC English for Beginners

BIC provided two separate English classes for males and females twice a week. These accredited English classes were run by 2 English teachers under the auspices of ESOL in collaboration with South East Regional College. 20 individuals were able to pass level one exam at the end of the course and they become able to peruse with English learning.

6.6.10 BIC Advising Social Workers and other Professionals

There were a few cases where advice and help were given to social sector in dealing with issues involving Muslim families and children. Social workers were provided with general information about Islam and how to deal with such cases. They were also provided with Islamic materials to help individuals under social care practice their religion. Advice was also provided to doctors and other professionals in cases involving Muslims. Islam for service provider is one of the platforms to discuss issues and provide advice. BIC and Housing Executive have developed a charter which is a piece of information to help employees to meet the needs and requirements of Muslim tenants.

6.6.11 BIC Consultation to other Organisations

The Executive Committee of BIC have continued to provide consultation to the government departments and private organisations as well as the voluntary and community sector on a wide range of issues concerning religion and ethnic minorities. Documents were produced and discussed, and representatives of the Centre attended many of the consultation meetings, seminars, and workshops.

6.6.12 BIC Dialogues, Workshops and Engagements

Members of the Executive Committee, staff as well as volunteers took part in formal and informal dialogues on various topics involving religious and social issues. Major issues discussed were about Islam and other religions, Islam and the West, Islam and Terrorism, Human Rights in Islam. BIC representatives took part in a panel discussion organised by NI Interfaith Forum on the concept of diversity where Judaism, Christianity and Islam were represented.

Members of the Executive Committee and staff attended meetings, workshops as well as conferences organised by: political parties, city councils, NICRAS (Northern Ireland Community of Refugees and Asylum Seekers), NICRE (Northern Ireland Council for Racial Equality), CRC (Community Relations Council), NICVA (Northern Ireland Council for Voluntary Action), PSNI, various denominations of churches and meetings with politicians from political parties: DUP, Sinn Fein, SDLP, UUP, Green Party, Alliance, People Before Profit and PUP.

6.6.13 Zakat & Zakat-ul-Fitr

BIC accepts and collects Zakat and Zakat-ul-Fitr, and they are distributed throughout the year to eligible people. Part of the Muslim community is under privileged, and some are going through difficulties in life. Zakat and Zakat-ul-Fitr are means of assisting them in such cases.

We received more than 50 Zakat application forms per week, which are all dealt with in due course. We have distributed some of the Zakat-ul-Fitr during Eid day before the prayer and also send some of it to International Charity Organisations working in the UK such as Human appeal, Interpal and Action for Humanity.

BIC was part of the international fundraising appeal for the victims of the Pakistan floods and the Turkey & Syria earthquake.

6.6.14 Social and Youth Activities

BIC has organised several activities in the past to support Muslim families in Northern Ireland. BIC resumed its summer scheme this year by organising trips and activities to visit places in NI such as Belfast Zoo, Lagan Leisure plex, Vertigo and Let's Go Hydro. These activities were fully booked by our community attended by a total of 200 people.

Annual Report 2021-2022

Moreover, a mother and toddler group has also been established on BIC premises on a twice-weekly basis. On a Monday, this also includes food/breakfast. BIC has a long record of accomplishment of helping newcomers orientate to life in NI and access public services. As a community, we also run a weekly food bank, which is distributed among those most in need.

7.0 Financial Report

See attached Financial Report (1st April 2021 – 31st March 2022)

Prepared by Accountant: Minshull & Co. Chartered Accountants

Belfast Islamic Centre

Northern Ireland - Charity number 102005

Annual return

**BELFAST ISLAMIC CENTRE
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 March 2022**



CHARITY NUMBER - NI102005

CONTENTS	Page
Contents	1
Officers	2
Executive Board's Report	3
Auditor's Report	7
Statement of Financial Activities	10
Balance Sheet	11
Notes to the Accounts	12

**BELFAST ISLAMIC CENTRE
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022**

OFFICERS

BOARD

CHAIRMAN

Mr Muhammed Arshed

EXECUTIVE SECRETARY

Mr Ameer Ibrahim

TREASURER

Mr Hassan Farooq

OTHER BOARD MEMBERS

Dr Wasif Naeem
Dr Imran Yousuf
Dr Sadaf Gul (commenced January 2022)

Mr Nabir Othman
Mr Shoaib Tareen

TRUSTEES

Dr Shahid Tariq
Mr Louay Majeed
Dr Yousef Hannore

Dr Saleem Khan Tareen
Dr Raja Harun

EMPLOYEES

Mr Anwar Mady
Mrs Pashmina Kashif
Ilona Choudhary (commenced February 2022)

Sh Waleed Abdelfattah
Ms Naomi Campbell (left November 2021)

AUDITOR

Minshull & Co
Chartered Accountants
19 Crescent Business Park
LISBURN
BT28 2GN

BANKERS

Bank of Ireland
Belfast City Branch
BELFAST
BT1 2BA

Danske Bank
Donegall Square West
BELFAST
BT1 6JS

HEAD OFFICE

38 Wellington Park
BELFAST
BT9 6DN

BOARD REPORT

The board present their annual report together with the financial statements for the year to 31 March 2022.

AIMS AND OBJECTIVES

The Belfast Islamic Centre was established in 1978 by a group of Muslims from the local community.

Today the centre acts not only as a place of worship but also as a community centre, social-cultural centre, resource centre, advice centre and day centre.

The Belfast Islamic Centre aims to

- Run the Mosque, provide religious services, instructions and guidance to the Muslim community
- Provide education for all sections of the community in order to lead life in the current multi-cultural society as a Muslim, as an ideal citizen and to aid integration
- Provide social and cultural services in order to preserve the community identity
- Provide a guidance and resource service to educational institutions, hospitals and prisons and generally to all communities irrespective of their religion
- Provide an advisory service to solve educational, cultural and social problems
- Provide social welfare services to the various groups of the community

The Centre also provides

- Children's education through its various schools
- Youth development through activities and seminars
- Social and recreational programmes for women
- Adult education

EXECUTIVE BOARD

The policy and general management of the affairs of Belfast Islamic Centre shall be directed by the Executive Board drawn from registered members who have been resident in Northern Ireland for at least one year and have the intention to reside for at least another two years, and are reputedly practising Muslims.

The Board shall meet at least once per month - five members being required for a quorum. A member will be deemed to have resigned from the Board if not in attendance for three consecutive meetings without supplying notice.

RESULTS

The Net Incoming Resources for the year amounted to £61,713

BOARD REPORT

(continued)

TRUSTEES

All the property of the Centre, whatever or however, shall be vested in at least five and preferably seven appointed trustees as joint tenants on behalf of the centre.

The trustees are appointed by the Office Bearers, the Executive Board and the rest of the Trustees from among the Full Members of the Centre who have been permanent residents of Northern Ireland for at least five years and are well respected members of the community.

The Trustees shall hold office for four years each term and are eligible for re-appointment for another term. After two consecutive terms a Trustee will not be entitled to serve again as Trustee until a period of at least six years has elapsed.

If the office of trustee should fall vacant, another Trustee shall be appointed by the mutual agreement of the remaining Trustees and the Executive Board.

The post of Trustee shall be vacated if the Trustee:

- (a) Resigns from the trusteeship;
- (b) Fails in his duties as determined by the remaining Trustees and the Executive Board;
- (c) Dies or leaves Northern Ireland; or
- (d) Is dismissed from his position if he commits an immoral act or is convicted of a crime.

The Trustees may deal with the property so vested in them by way of sale, exchange or lease, such direction being given by resolution of the Executive Board of the Centre and when so passed shall in favour of the purchaser, exchange or lease be binding upon members of the Centre.

The Trustees shall meet periodically at least four times a year and shall nominate among themselves a chair person. They shall also nominate one or more Trustee to attend the Executive Board meeting if and when invited.

The Trustees collectively shall have the authority to call a General Meeting of the Centre whenever there is:

- (a) Violation of the Constitution of the Centre;
- (b) A serious dispute between the Executive Board and members of the Centre which could not be resolved amicably;
- (c) A major dispute among members of the Executive Board which cannot be resolved; or
- (d) Whenever a by-election is deemed necessary.

The Trustees shall officiate as Election Committee during the election of the Executive Board.

MEMBERSHIP

Membership is open to individuals or organisations who:

- (a) apply to the Centre in the form required by the Executive Board; and
- (b) are approved by the Executive Board.

Every application for admission shall be considered by the Executive Board at their first meeting after it was made, or as soon thereafter as is practicable. There shall be no unlawful discrimination.

- (a) The Executive Board may only refuse an application for membership if, acting reasonably and properly, they consider it to be in the best interests of the Centre to refuse the application.

BOARD REPORT

(continued)

MEMBERSHIP

- (b) The Executive Board must inform the applicant in writing of the reasons for the refusal within twenty-one days of the decision.
- (c) The Executive Board must consider any written representations the applicant may make about the decision. The Executive Board's decision following any written representations must be notified to the applicant in writing but shall be final.

Membership is not transferable.

The Centre must keep a register of names and addresses of the members and should periodically update it.

CLASSES OF MEMBERSHIP

The rights and obligations of the different classes of membership shall be recorded in the register of members. There shall be five classes of membership:

- (a) Centre Members: All Muslims are welcome to use the Centre facilities, take part in the activities at the Centre and apply to become Centre Members. Persons wishing to become Centre Members shall make an application for membership to the Executive Board in the agreed format. Centre Members will not be entitled to attend, speak at or vote at General Meetings or elections or stand for election to the Executive Board or trustees.
- (b) Full Members: All Muslims are entitled to become Full Members of the Centre provided they:
 - i) Have been Centre Members or a youth member for a period of at least twelve months;
 - ii) Are aged 17 years or over;
 - iii) Are currently unconditionally resident in Northern Ireland and have been resident in Northern Ireland for a period of at least two years; and have made an application to the Executive Board in the agreed format and have paid to the Centre any annual membership fees which may be due. Full Members of the Centre will be entitled to attend, speak and vote at elections and at General Meetings of the Centre. Only Full Members of the Centre and practising Muslims of good character shall be entitled to stand for election to the Executive Board or as Trustees of the Centre.
- (c) Affiliate Members: Any organisation active within the area of benefit, whether voluntary or statutory, which subscribes to the objects of the Centre may apply to the Executive Board to become an Affiliate Member. If such application is accepted by the Executive Board the Affiliate Member will be entitled, by prior written notification to the Secretary, to nominate an authorised representative who may attend and speak at General Meetings as observer but with no voting power.
- (d) Honorary Members: Any well-wisher or person who, in the opinion of the Executive Board, has special knowledge or experience to offer to the Centre may become an Honorary Member. Honorary Membership of the Centre may also be granted to former Centre Members or former Full Members who no longer reside in Northern Ireland. Honorary Members will be entitled to attend and speak at General Meetings of the Centre, but will not be entitled to vote.
- (e) Youth Members: All Muslims over the age of 12 and under the age of 17 are entitled to become Youth Members of the Belfast Islamic Centre. Youth Members must have made an application to the Executive Board in the agreed format and have paid to the Centre any annual membership fee that may be due. Youth Members will not be entitled to attend, speak at or vote at General Meetings or stand for election for Executive Board.

BOARD REPORT

(continued)

CLASSES OF MEMBERSHIP

The Executive Board may not directly or indirectly alter the rights or obligations attached to a class of membership. The rights attached to a class of membership may only be varied by a special resolution of the AGM.

FINANCIAL REVIEW AND RESERVES POLICY

The reserves at 31 March 2022 were £1,687,552 which includes readily available funds which cover several years running costs excluding wages. As usual, further work is required to secure continued funding but the core cost support secured again this year has been key to progress. Expenditure is planned to provide services to support the company's objectives therefore most expense is directly for religious, cultural and education purposes during the year. General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity 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 if identified as such. Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund.

FUTURE PLANS

The association's current funding has stabilised and it intends to secure similar funding in the near future so that the current services will continue to be offered to those who most need them as described in the Aims and Objectives above.

The plans for a new Mosque have taken a stride forward with refurbishment beginning during 2023.

IMPACT OF COVID-19

The impact of coronavirus restrictions meant that there was naturally a bigger concentration on remote activities, which ran successfully. There has been no material impact on the charity's sustainability due to sufficiency of reserves. The trustees and board are satisfied that they have made necessary adjustments to ensure that Belfast Islamic Centre will continue to achieve its objectives.

GOING CONCERN

The board, having considered the charity's income streams, financial means and strategy for dealing with issues such as the impact of Covid-19, over the next 12-18 months, are satisfied that the going concern basis is appropriate.

TAX STATUS

The Inland Revenue has accepted that Belfast Islamic Centre is a charity and registered it as such under the reference XN 79682

AUDITOR

The auditor, Donald R Minshull FCA of Messrs Minshull & Company, Chartered Accountants and Registered Auditor, offers himself for re-appointment as auditor.

BY ORDER OF THE BOARD



Chairman

Date 14 August 2023

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BELFAST ISLAMIC CENTRE

Opinion

We have audited the financial statements of Belfast Islamic Centre for the year ended 31 March 2022 which comprise the Statement of Financial Activity, Balance Sheet and related notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including The Charities SORP (FRS102).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2022, and of its surplus for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the relevant legislation.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the board's use of the going concern basis of accounting in the preparation of the financial statements is appropriate. Our evaluation of the board's assessment of the entity's ability to continue to adopt the going concern basis of accounting included an examination of the cash inflows and outflows projected over the next 12 months running all the current projects. These projects all provide sufficient funding to cover overheads and support - backed up by budgets for the future and historic ability to cover these costs.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least 12 months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the board with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The board is responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
BELFAST ISLAMIC CENTRE (continued)**

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the board's report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the board's report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the board's report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustee's remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the board was not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the board's report and from the requirement to prepare a strategic report.

Responsibilities of board

The board is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view and for such internal control as the board determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the board is responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the board either intends to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

- we performed analytical procedures, and reviews, to identify large, recurring or unusual items and fully examined and verified each;
- we examined all transactions of the charity to ensure all items are properly recorded and properly approved by management;
- we examined the operation of funded activities to ensure all monies are properly claimed and spent and that no expense is duplicated in grant claims;
- we ensured there were no expenses included, or income excluded, that we found evidence of and that was not accounted for appropriately.

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
BELFAST ISLAMIC CENTRE** (continued)

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the board's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation (ie. gives a true and fair view).

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

DONALD MINSHULL FCA - Senior Statutory Auditor
Statutory Auditor

Date 14 August 2023

On behalf of

Minshull & Co
Statutory Auditor
19 Crescent Business Park
Lisburn
BT28 2GN

BELFAST ISLAMIC CENTRE
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2022

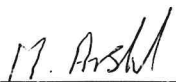
INCOME	Note	2022 £	£	2021 £	£
<i>Income from Charitable Activities</i>					
Unrestricted Grants and Donations		26,289		11,878	
Contribution to Property Expenses		17,216		21,946	
Restricted Fund Grants and Fees	10	41,623		44,347	
Courses, School and Service Income		13,540		1,640	
Iftar/Ramadan Donations		3,640		3,165	
Zakat al Fitr and Fitrana Donations		2,740		3,339	
Zakat Donations		11,759		4,152	
Mosque Renovation Donations		56,150		50,479	
		<hr/>	172,957	<hr/>	140,946
EXPENDITURE ON CHARITABLE ACTIVITIES					
Programme Costs		409		116	
Ramadan and Other Receptions		2,131		3,007	
School/Volunteers		15,410		6,265	
Imam - Temporary Cover		-		1,227	
Salary Costs	9	7,933		3,464	
<i>Restricted Fund Activities</i>					
Contribution to Overheads		2,574		5,700	
Travel, Post, Stationery		-		1,365	
Youth & Training Programme Costs		3,776		-	
Equipment Depreciation		204		-	
Salary Costs from Restricted Funds	9	34,383		35,276	
Pension Costs from Restricted Funds	9	511		506	
Zakat/Fitr		11,810		9,267	
Total		<hr/>	(79,141)	<hr/>	(66,193)
Total Income less Direct Charitable Expenditure			93,816		74,753
GOVERNANCE AND SUPPORT COSTS					
Contribution to Overheads from Restricted Grants		(2,574)		(5,700)	
Insurance		2,381		3,132	
Rates, Heat and Light		8,054		7,106	
Building Maintenance		5,360		3,845	
Property refurbishment		1,986		2,173	
Equipment Repairs and Leasing		1,142		1,404	
Telephone		873		851	
Postage, Stationery and Office Supplies		560		36	
Advertising and Website Expenses		84		112	
Other Travelling, Subsistence & Entertainment		612		-	
Depreciation		578		2,468	
(Profit)Loss on Sale of Fixed Assets		2,292		-	
Sundry Expenses (including Bank Charges)		289		698	
Meeting Expenses		-		22	
GOVERNANCE EXPENSES					
Legal and Professional fees		7,176		7,272	
Accountancy & Audit Fees	2	3,290		2,635	
Total		<hr/>	(32,103)	<hr/>	(26,054)
BANK INTEREST RECEIVABLE					
			-		-
Net Income(Expenditure) for the Period			<hr/>	<hr/>	
			61,713		48,699
Total Funds Brought Forward at 1 April 2021			<hr/>		<hr/>
			1,625,839		1,577,140
Total Funds Carried Forward at 31 March 2022			<hr/> <hr/>		<hr/> <hr/>
			1,687,552		1,625,839

The notes on pages 12 to 16 form part of these accounts

**BELFAST ISLAMIC CENTRE
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022**


BALANCE SHEET AS AT 31 MARCH 2022	Note	2022		2021 <i>restated</i>	
		£	£	£	£
Fixed Assets	3		1,181,465		1,282,725
Current Assets	4	705,796		1,033,063	
Current Liabilities <i>(amounts falling due within one year)</i>	5	(57,483)		(87,232)	
Net Current Assets			648,313		945,831
Loan Repayments Due After One Year	6		(142,226)		(602,717)
Net Assets			1,687,552		1,625,839
FUNDS					
Unrestricted Funds	7		459,538		456,839
Restricted Funds	7		17,557		14,693
Mosque Account			1,210,457		1,154,307
Balance at 31 March 2022			1,687,552		1,625,839

Approved, and authorised for issue, by the Board on the date below and signed on its behalf by

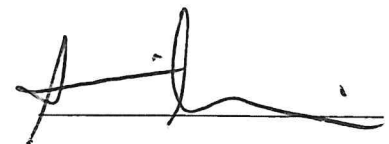


Chairman

Date 14 August 2023



Treasurer



Secretary

The notes on pages 12 to 16 form part of these accounts

NOTES TO THE FINANCIAL STATEMENTS

1. ACCOUNTING POLICIES

The following accounting policies have been used consistently in dealing with items which are considered material in relation to the charity's financial statements.

(a) ***Basis of Preparation***

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

The company 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 note.

(b) ***Reconciliation With Previous Generally Accepted Accounting Practice***

In preparing the accounts, the directors have decided that in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 no restatement of comparative items was required.

(c) ***Preparation of the Accounts on a Going Concern Basis***

The charity reported £61,713 cash inflow for the year and the directors have formulated a strategy that will secure the immediate future of the company for the next 12 to 18 months and on that basis the charity is a going concern.

(d) ***Income***

Income is recognised when the company has entitlement to the funds, any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, of a revenue nature, is recognised when the company has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not repayable to the funder.

Capital grants are amortised in line with the depreciation of the associated assets, the purchase of which has been, funded by said grants.

(e) ***Donated Services and Facilities***

Donated professional services and donated facilities are recognised as income when the company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the item by the charity is probable and the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102) general volunteer time is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

(f) ***Interest Receivable***

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company, normally upon notification of the interest paid or payable by the financial institution.

NOTES TO THE FINANCIAL STATEMENTS

(continued)

(g) ***Fund Accounting***

Unrestricted funds are available to spend on activities that further any of the purposes of the company. Designated funds are unrestricted funds of the charity that the directors have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the company's work.

(h) ***Expenditure and Irrecoverable Value Added Tax***

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- costs of raising funds comprise the costs of commercial trading
- expenditure on charitable activities includes the costs of activities undertaken to further the purposes of the company
- governance and support costs include all other costs

Irrecoverable Value Added Tax is charged as a cost against the activity for which the expenditure was incurred.

(i) ***Support Costs***

Support costs are disclosed separately in the Statement of Financial Activities.

(j) ***Tangible Fixed Assets and depreciation***

Tangible fixed assets costing £200 or more are stated in the accounts at original cost less depreciation in order to write off the cost of fixed assets, over their estimated useful lives, using the following annual rate :

Fixtures, fittings and equipment	25% straight line
----------------------------------	-------------------

(k) ***Debtors***

Debtors and accrued income are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid.

(l) ***Cash at Bank and in Hand***

Cash at bank and cash 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.

(m) ***Creditors and Provisions***

Creditors and provisions are recognised where the company has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after any discounts.

(n) ***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.

BELFAST ISLAMIC CENTRE
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

NOTES TO THE FINANCIAL STATEMENTS (continued)

(o) **Charity status and members liability**

The charity is limited by guarantee. The members are the trustees, that is the board as listed on page 2. The liability in respect of the guarantee is £1 per member of the charity.

2. YEAR'S SURPLUS IS STATED AFTER CHARGING(CREDITING):	2022	2021
	£	£
Accountancy Fees	1,645	1,318
Audit Fees	1,645	1,317
Bank Interest Receivable	-	-

3. TANGIBLE FIXED ASSETS

COST	Expenditure on Property £	Fixtures & Equipment £	TOTAL £
at 1 April 2021	1,281,979	25,285	1,307,264
Additions	15,622	1,400	17,022
Disposals	(117,500)	-	(117,500)
31 March 2022	1,180,101	26,685	1,206,786
DEPRECIATION			
at 1 April 2021	-	24,539	24,539
Charge for the Year	-	782	782
31 March 2022	-	25,321	25,321
BALANCE SHEET VALUE			
31 March 2022	1,180,101	1,364	1,181,465

The property owned at Wellington Park and Wellington Park Avenue have been added to the balance sheet at their cost, £100,500. The investment property at Wellington Park Avenue has been revalued, on an open market basis, from £41,500 to £201,000. The property disposed of in Tates Avenue, had previously been revalued at £117,500, its cost having been £233,581.

4. CURRENT ASSETS	2022	2021
	£	£
Grants and Service Income Receivable	15,812	24,408
Gift Aid Recoverable	-	4,722
Prepayments and Accrued Income	6,448	668
Solicitor's Client Account	-	525,000
Cash at Bank and In Hand	683,536	478,265
	705,796	1,033,063

BELFAST ISLAMIC CENTRE
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

NOTES TO THE FINANCIAL STATEMENTS (continued)

5. LIABILITIES (Amounts falling due within one year)	2022	2021
	£	£
Hire Purchase & Loan Repayments < One Year	38,965	76,258
Other Taxes & Social Security	363	80
Grants Deferred	8,374	4,375
Accruals and Deferred Income	9,781	6,519
	57,483	87,232

6. LIABILITIES (Amounts falling due after one year)	2022	2021
	£	£
Hire Purchase & Loan Repayments between One and Five Years	181,191	678,975
Hire Purchase & Loan Repayments < One Year	(38,965)	(76,258)
	142,226	602,717

7. FUNDS	Unrestricted		Restricted (Note 11)	
	2022	2021	2022	2021
	£	£	£	£
Balance at 1 April 2021	456,839	297,706	14,693	7,854
(Deficit) Surplus for the Period	2,699	159,133	2,864	6,839
Funds at 31 March 2022	459,538	456,839	17,557	14,693

8. TRUSTEES

The trustees received no emoluments or expenses payments during the year.

9. EMPLOYEES

Number of employees

The average monthly number of persons employed by the association during the year was:

	2022	2021
	number	number
Development Officers and Administrative staff	3	3
Management	1	1
Total	4	4

The remuneration paid to the employees was

	2022	2021
	£	£
Wages and salaries	42,316	38,740
Pension contributions	511	506
	42,827	39,246

BELFAST ISLAMIC CENTRE
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

NOTES TO THE FINANCIAL STATEMENTS (continued)

9. EMPLOYEES (continued)

No employees had employee benefits in excess of £60,000 (2021: £nil). Pension costs are allocated to activities in proportion to the related staffing costs incurred and are charged to the relevant fund when payable.

10. RESTRICTED FUND GRANTS AND FEES

	2022 £	2021 £
Funder - OFMDFM	46,175	39,373
Appeals	175	1,500
NICRE	4,000	-
Belfast City Council	5,737	2,086
	<hr/>	<hr/>
Total amounts received in year	56,087	42,959
Amount accrued at 1 April 2021	(21,608)	(19,498)
Amount deferred at 1 April 2021	4,376	3,654
Amount accrued at 31 March 2022	11,142	21,608
Amount deferred at 31 March 2022	(8,374)	(4,376)
	<hr/>	<hr/>
Credit to Statement of Financial Activities	41,623	44,347
	<hr/> <hr/>	<hr/> <hr/>

11. RESTRICTED FUNDS ANALYSIS

	At 1 April 2021 £	Incoming Resources £	Resources Expended/ Transfers £	At 31 March 2022 £
Funder - OFMDFM	-	35,710	(35,710)	-
Appeals	1,300	175	(300)	1,175
NICRE	-	3,776	(3,776)	-
Belfast City Council	-	1,962	(1,962)	-
	<hr/>	<hr/>	<hr/>	<hr/>
Funds - Al Fitr	1,300	41,623	(41,748)	1,175
Zakat	-	2,740	(2,740)	-
	13,393	11,759	(8,771)	16,382
	<hr/>	<hr/>	<hr/>	<hr/>
	14,693	56,122	(53,258)	17,557
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

12. RELATED PARTIES

The are no related party transactions to report for the year.

13. TAXATION

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.