

Inter-Ethnic Forum (Mid & East Antrim)

Northern Ireland · Charity number 102690

Details

Known as BIEF

Status Received

Registered 2016-01-18

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

Contact

Address 20 William Street
Ballymena
County Antrim
BT43 6aw
BT43 6AW

Email natasha.taylor@interethnicforum.org.uk

Website www.interethnicforum.org.uk

Activities

Purposes: The Company is established for the advancement of education and for the promotion of good relations between and among minority ethnic communities and the indigenous population (hereinafter referred to as 'the beneficiaries') in County Antrim and its environs of Northern Ireland (hereinafter referred to as 'the area of benefit') and in particular: a) To promote awareness of and educate people about cultural matters in general and specifically about cultural diversity within Northern Ireland for the benefit of the general public in the area of benefit; b) To promote the advancement of education among minority ethnic people and communities in the area of benefit; c) To promote awareness among the general public in Northern Ireland of cultural diversity; d) To provide educational and recreational facilities and programmes for the benefit of ethnic minority communities and the general public in Northern Ireland.

What the charity does: The advancement of human rights, conflict resolution or reconciliation or the promotion of religious or racial harmony or equality and diversity, The relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage

How the charity works: Advice/advocacy/information, Community development, Cultural, Education/training, Human rights/equality, Relief of poverty

Who the charity helps: Community safety/crime prevention, Ethnic minorities, Victim support

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£179,156	£167,432	£0	3

Trustees

Name	Role	Appointed
Miss Jayne Alexandra Dunlop		
Mr Alastair Donaghy		
Ms Bahar Jan		
Ms Dorothy Jones		
Ms Eilis Boland		
Ms Zari Khatam		

Inter-Ethnic Forum (Mid & East Antrim)

Northern Ireland - Charity number 102690

Accounts

Inter-Ethnic Forum (Mid And East Antrim)

Statement of Financial Activities for the Year Ended 31 March 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £
Income and Endowments from:				
Donations and legacies	3	89,836	84,749	174,585
Charitable activities	4	<u>4,571</u>	<u>-</u>	<u>4,571</u>
Total income		<u>94,407</u>	<u>84,749</u>	<u>179,156</u>
Expenditure on:				
Charitable activities	5	<u>(83,733)</u>	<u>(83,699)</u>	<u>(167,432)</u>
Total expenditure		<u>(83,733)</u>	<u>(83,699)</u>	<u>(167,432)</u>
Net income		<u>10,674</u>	<u>1,050</u>	<u>11,724</u>
Net movement in funds		10,674	1,050	11,724
Reconciliation of funds				
Total funds brought forward		<u>95,261</u>	<u>-</u>	<u>95,261</u>
Total funds carried forward	14	<u>105,935</u>	<u>1,050</u>	<u>106,985</u>
	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies	3	89,657	68,210	157,867
Charitable activities	4	<u>5,752</u>	<u>-</u>	<u>5,752</u>
Total income		<u>95,409</u>	<u>68,210</u>	<u>163,619</u>
Expenditure on:				
Charitable activities	5	<u>(91,146)</u>	<u>(68,210)</u>	<u>(159,356)</u>
Total expenditure		<u>(91,146)</u>	<u>(68,210)</u>	<u>(159,356)</u>
Net income		<u>4,263</u>	<u>-</u>	<u>4,263</u>
Net movement in funds		4,263	-	4,263
Reconciliation of funds				
Total funds brought forward		<u>90,998</u>	<u>-</u>	<u>90,998</u>
Total funds carried forward	14	<u>95,261</u>	<u>-</u>	<u>95,261</u>

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2024 is shown in note 14.

The notes on pages 8 to 15 form an integral part of these financial statements.

Inter-Ethnic Forum (Mid And East Antrim)

(Registration number: NI067175)
Balance Sheet as at 31 March 2025

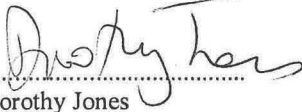
	Note	2025 £	2024 £
Fixed assets			
Tangible assets	10	1,455	521
Current assets			
Debtors	11	48,202	60,040
Cash at bank and in hand	12	<u>68,393</u>	<u>48,433</u>
		116,595	108,473
Creditors: Amounts falling due within one year	13	<u>(11,065)</u>	<u>(13,733)</u>
Net current assets		<u>105,530</u>	<u>94,740</u>
Net assets		<u>106,985</u>	<u>95,261</u>
Funds of the charity:			
Restricted income funds			
Restricted funds	14	1,050	-
Unrestricted income funds			
Unrestricted funds		<u>105,935</u>	<u>95,261</u>
Total funds	14	<u>106,985</u>	<u>95,261</u>

For the financial year ending 31 March 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 6 to 15 were approved by the trustees, and authorised for issue on 19 August 2025 and signed on their behalf by:


.....
Dorothy Jones
Trustee

The notes on pages 8 to 15 form an integral part of these financial statements.

Inter-Ethnic Forum (Mid And East Antrim)

Notes to the Financial Statements for the Year Ended 31 March 2025

1 Charity status

The charity is limited by guarantee, incorporated in Northern Ireland, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

20 William Street
Ballymena
Co Antrim
BT42 1ED

These financial statements were authorised for issue by the trustees on 19 August 2025.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

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 (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act (Northern Ireland) 2008.

Basis of preparation

Inter-Ethnic Forum (Mid And East Antrim) 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 notes.

Going concern

The financial statements have been prepared on a going concern basis. The directors have assessed a period of 12 months from the date of approving the financial statements with regard to the appropriateness of the going concern assumption in preparing the financial statements. The directors note the positive trading and cashflow position at the date of sign off of the financial statements and believe that the charity will continue as a going concern and be able to realise its assets and discharge its liabilities in the normal course of business.

Income and endowments

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

Inter-Ethnic Forum (Mid And East Antrim)

Notes to the Financial Statements for the Year Ended 31 March 2025

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Furniture and equipment	25% reducing balance basis

Inter-Ethnic Forum (Mid And East Antrim)

Notes to the Financial Statements for the Year Ended 31 March 2025

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies;			
Donations from individuals	370	-	370
Grants, including capital grants;			
Grants from other charities	89,466	84,749	174,215
Total for 2025	89,836	84,749	174,585
Total for 2024	89,657	68,210	157,867

Inter-Ethnic Forum (Mid And East Antrim)

Notes to the Financial Statements for the Year Ended 31 March 2025

4 Income from charitable activities

	Unrestricted funds General £	Total funds £
Services and support	4,571	4,571
Total for 2025	4,571	4,571
Total for 2024	5,752	5,752

5 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total funds £
Wages and salaries	70,258	20,070	90,328
Rent, rates and insurance	2,173	2,500	4,673
Light, heat and power	244	800	1,044
Telephone and internet	2,161	800	2,961
Computer costs	43	-	43
Administration, postage and stationery	778	500	1,278
Project and events expenditure	1,399	18,575	19,974
Sundry expenses	807	-	807
Cleaning	340	-	340
Travel and subsistence	1,695	351	2,046
Accountancy	1,543	-	1,543
Translation expenses	1,879	39,753	41,632
Bank charges	245	-	245
Depreciation of plant and machinery	168	350	518
Total for 2025	83,733	83,699	167,432
Total for 2024	91,146	68,210	159,356

6 Net incoming/outgoing resources

Net incoming resources for the year include:

	2025 £	2024 £
Depreciation of fixed assets	518	174

7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

Inter-Ethnic Forum (Mid And East Antrim)

Notes to the Financial Statements for the Year Ended 31 March 2025

8 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
Staff costs during the year were:		
Wages and salaries	85,685	83,076
Social security costs	3,058	2,738
Pension costs	1,585	2,206
	<u>90,328</u>	<u>88,020</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2025 No	2024 No
Administration	<u>3</u>	<u>3</u>

No employee received emoluments of more than £60,000 during the year.

9 Taxation

The charity is a registered charity and is therefore exempt from taxation.

Inter-Ethnic Forum (Mid And East Antrim)

Notes to the Financial Statements for the Year Ended 31 March 2025

10 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 April 2024	2,401	2,401
Additions	1,451	1,451
At 31 March 2025	3,852	3,852
Depreciation		
At 1 April 2024	1,879	1,879
Charge for the year	518	518
At 31 March 2025	2,397	2,397
Net book value		
At 31 March 2025	1,455	1,455
At 31 March 2024	522	522

11 Debtors

	2025 £	2024 £
Trade debtors	46,955	60,040
Other debtors	1,247	-
	48,202	60,040

12 Cash and cash equivalents

	2025 £	2024 £
Cash at bank	68,393	48,433
Bank overdrafts	-	(5,976)
Cash and cash equivalents in statement of cash flows	68,393	42,457

13 Creditors: amounts falling due within one year

	2025 £	2024 £
Bank	-	5,976
Other taxation and social security	-	6,064
Accruals	11,065	1,693
	11,065	13,733

Inter-Ethnic Forum (Mid & East Antrim)

Northern Ireland - Charity number 102690

Accounts

Inter-Ethnic Forum (Mid And East Antrim)

Statement of Financial Activities for the Year Ended 31 March 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies	3	89,657	68,210	157,867
Charitable activities	4	<u>5,752</u>	<u>-</u>	<u>5,752</u>
Total income		<u>95,409</u>	<u>68,210</u>	<u>163,619</u>
Expenditure on:				
Charitable activities	5	<u>(91,146)</u>	<u>(68,210)</u>	<u>(159,356)</u>
Total expenditure		<u>(91,146)</u>	<u>(68,210)</u>	<u>(159,356)</u>
Net income		<u>4,263</u>	<u>-</u>	<u>4,263</u>
Net movement in funds		4,263	-	4,263
Reconciliation of funds				
Total funds brought forward		<u>90,998</u>	<u>-</u>	<u>90,998</u>
Total funds carried forward	14	<u>95,261</u>	<u>-</u>	<u>95,261</u>
	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies	3	89,062	59,805	148,867
Charitable activities	4	<u>4,994</u>	<u>-</u>	<u>4,994</u>
Total income		<u>94,056</u>	<u>59,805</u>	<u>153,861</u>
Expenditure on:				
Charitable activities	5	<u>(79,394)</u>	<u>(59,805)</u>	<u>(139,199)</u>
Total expenditure		<u>(79,394)</u>	<u>(59,805)</u>	<u>(139,199)</u>
Net income		<u>14,662</u>	<u>-</u>	<u>14,662</u>
Net movement in funds		14,662	-	14,662
Reconciliation of funds				
Total funds brought forward		<u>76,336</u>	<u>-</u>	<u>76,336</u>
Total funds carried forward	14	<u>90,998</u>	<u>-</u>	<u>90,998</u>

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2023 is shown in note 14.

The notes on pages 9 to 16 form an integral part of these financial statements.

Inter-Ethnic Forum (Mid And East Antrim)

(Registration number: NI067175)
Balance Sheet as at 31 March 2024

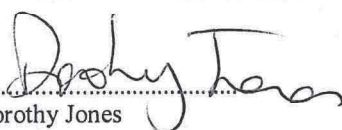
	Note	2024 £	2023 £
Fixed assets			
Tangible assets	10	521	695
Current assets			
Debtors	11	60,040	33,157
Cash at bank and in hand	12	<u>42,457</u>	<u>58,767</u>
		102,497	91,924
Creditors: Amounts falling due within one year	13	<u>(7,757)</u>	<u>(1,621)</u>
Net current assets		<u>94,740</u>	<u>90,303</u>
Net assets		<u>95,261</u>	<u>90,998</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>95,261</u>	<u>90,998</u>
Total funds	14	<u>95,261</u>	<u>90,998</u>

For the financial year ending 31 March 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 7 to 16 were approved by the trustees, and authorised for issue on 28 November 2024 and signed on their behalf by:


.....
Dorothy Jones
Trustee

The notes on pages 9 to 16 form an integral part of these financial statements.

Inter-Ethnic Forum (Mid And East Antrim)

Notes to the Financial Statements for the Year Ended 31 March 2024

1 Charity status

The charity is limited by guarantee, incorporated in Northern Ireland, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

20 William Street
Ballymena
Co Antrim
BT42 1ED

These financial statements were authorised for issue by the trustees on 28 November 2024.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

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 (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act (Northern Ireland) 2008.

Basis of preparation

Inter-Ethnic Forum (Mid And East Antrim) 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 notes.

Going concern

The financial statements have been prepared on a going concern basis. The directors have assessed a period of 12 months from the date of approving the financial statements with regard to the appropriateness of the going concern assumption in preparing the financial statements. The directors note the positive trading and cashflow position at the date of sign off of the financial statements and believe that the charity will continue as a going concern and be able to realise its assets and discharge its liabilities in the normal course of business.

Income and endowments

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

Inter-Ethnic Forum (Mid And East Antrim)

Notes to the Financial Statements for the Year Ended 31 March 2024

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Furniture and equipment	25% reducing balance basis

Inter-Ethnic Forum (Mid And East Antrim)

Notes to the Financial Statements for the Year Ended 31 March 2024

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies;			
Donations from individuals	250	-	250
Grants, including capital grants;			
Grants from other charities	89,407	68,210	157,617
Total for 2024	89,657	68,210	157,867
Total for 2023	89,062	59,805	148,867

Inter-Ethnic Forum (Mid And East Antrim)

Notes to the Financial Statements for the Year Ended 31 March 2024

4 Income from charitable activities

	Unrestricted funds General £	Total funds £
Services and support	5,752	5,752
Total for 2024	5,752	5,752
Total for 2023	4,994	4,994

5 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total funds £
Wages and salaries	65,373	22,647	88,020
Rent, rates and insurance	4,466	300	4,766
Light, heat and power	936	-	936
Telephone and internet	3,302	-	3,302
Computer costs	455	-	455
Administration, postage and stationery	1,740	-	1,740
Project and events expenditure	3,063	14,867	17,930
Sundry expenses	1,044	-	1,044
Cleaning	367	-	367
Travel and subsistence	2,624	-	2,624
Accountancy	1,458	-	1,458
Translation expenses	5,827	30,396	36,223
Bank charges	317	-	317
Depreciation of plant and machinery	174	-	174
Total for 2024	91,146	68,210	159,356
Total for 2023	79,394	59,805	139,199

6 Net incoming/outgoing resources

Net incoming resources for the year include:

	2024 £	2023 £
Depreciation of fixed assets	174	231

7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

Inter-Ethnic Forum (Mid And East Antrim)

Notes to the Financial Statements for the Year Ended 31 March 2024

8 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £
Staff costs during the year were:		
Wages and salaries	83,076	71,807
Social security costs	2,738	1,138
Pension costs	2,206	1,313
	<u>88,020</u>	<u>74,258</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2024 No	2023 No
Administration	<u>3</u>	<u>3</u>

No employee received emoluments of more than £60,000 during the year.

9 Taxation

The charity is a registered charity and is therefore exempt from taxation.

Inter-Ethnic Forum (Mid And East Antrim)

Notes to the Financial Statements for the Year Ended 31 March 2024

10 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 April 2023	2,401	2,401
At 31 March 2024	2,401	2,401
Depreciation		
At 1 April 2023	1,706	1,706
Charge for the year	174	174
At 31 March 2024	1,880	1,880
Net book value		
At 31 March 2024	521	521
At 31 March 2023	695	695

11 Debtors

	2024 £	2023 £
Trade debtors	60,040	33,157

12 Cash and cash equivalents

	2024 £	2023 £
Cash at bank	42,457	58,767

13 Creditors: amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	6,064	-
Accruals	1,693	1,621
	7,757	1,621

Inter-Ethnic Forum (Mid And East Antrim)

Notes to the Financial Statements for the Year Ended 31 March 2024

14 Funds

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
Unrestricted funds				
<i>General</i>				
General funds	90,998	95,409	(91,146)	95,261
Restricted funds				
Mid and East Antrim Council	-	10,002	(10,002)	-
British Red Cross	-	5,500	(5,500)	-
PHA	-	38,412	(38,412)	-
Halifax	-	4,000	(4,000)	-
Home Office	-	4,557	(4,557)	-
Radius Housing	-	5,739	(5,739)	-
Total restricted funds	<u>-</u>	<u>68,210</u>	<u>(68,210)</u>	<u>-</u>
Total funds	<u>90,998</u>	<u>163,619</u>	<u>(159,356)</u>	<u>95,261</u>
	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
Unrestricted funds				
<i>General</i>				
General funds	76,336	94,056	(79,394)	90,998
Restricted				
Mid and East Antrim Council	-	12,051	(12,051)	-
British Red Cross	-	1,150	(1,150)	-
PHA	-	33,003	(33,003)	-
Home Office	-	6,410	(6,410)	-
Radius Housing	-	5,791	(5,791)	-
Donations	-	1,400	(1,400)	-
Total restricted funds	<u>-</u>	<u>59,805</u>	<u>(59,805)</u>	<u>-</u>
Total funds	<u>76,336</u>	<u>153,861</u>	<u>(139,199)</u>	<u>90,998</u>

The following income is included within unrestricted general funds:

The Executive Office £70,441 (£70,373 - 2023)

Mid and East Antrim Borough Council £13,972 (£13,699 - 2023)

Northern Ireland Housing Executive £4,994 (£4,990 - 2023)

Inter-Ethnic Forum (Mid And East Antrim)

Notes to the Financial Statements for the Year Ended 31 March 2024

15 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2024 £
Tangible fixed assets	521	-	521
Current assets	96,521	5,976	102,497
Current liabilities	<u>(7,757)</u>	<u>-</u>	<u>(7,757)</u>
Total net assets	<u><u>89,285</u></u>	<u><u>5,976</u></u>	<u><u>95,261</u></u>
	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2023 £
Tangible fixed assets	695	-	695
Current assets	89,429	2,495	91,924
Current liabilities	<u>(1,621)</u>	<u>-</u>	<u>(1,621)</u>
Total net assets	<u><u>88,503</u></u>	<u><u>2,495</u></u>	<u><u>90,998</u></u>

Inter-Ethnic Forum (Mid & East Antrim)

Northern Ireland - Charity number 102690

Annual report

Inter-Ethnic Forum (Mid And East Antrim)

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2024.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Ellis Boland
	Salah Ahmed (resigned 7 February 2024)
	Alastair Donaghy
	Ian Strachan (resigned 7 February 2024)
	Zari Khatam
	Dorothy Jones
	Bahar Jan
	Jayne Dunlop

Objectives and activities

Objects and aims

The objectives of the charity are to promote racial equality, diversity and good relations.

The aim of the charity is to support Ethnic Minority communities in the Mid and East Antrim Borough to integrate into society by providing links to statutory, voluntary bodies and community groups and thereby ensuring equitable delivery of services, promoting equality for all, strengthening good relations, capacity building and raising awareness and appreciation of cultural diversity so that members of the ethnic minority communities can see themselves as integral citizens of Northern Ireland.

Objectives, strategies and activities

The significant activities of the charity are the advancement of education and the promotion of good relations between and among minority ethnic communities and the indigenous population in County Antrim and its environs of Northern Ireland.

Financial review

Policy on reserves

The trustees feel it is beneficial to hold an amount in unrestricted funds to cover running costs for a period of at least 3 months to enable the company to continue at its current level of activity.

Principal funding sources

Principal funding is received from The Executive Office.

Inter-Ethnic Forum (Mid And East Antrim)

Trustees' Report

Public benefit

The following activities are undertaken to further public benefit:

Better understanding and respect for all cultures present in Mid and East Antrim Borough Council.

Develop participate in programmes that value diversity as building blocks of cohesive communities.

Development of initiatives that address racism in all of its forms.

Enabling of Ethnic Minority members to develop pride in who they are and develop confidence in their cultural identity

The trustees confirm that they have complied with the requirements of the Charities Act 2008 to have due regard to the public benefit guidance published by the Charity Commission for Northern Ireland.

Structure, governance and management

Nature of governing document

Inter-Ethnic Forum (Mid and East Antrim) is a company limited by guarantee and is also a recognised charity. For the purposes of Charity Law. the directors are also trustees of the company.

Employee involvement

The day to day running of the charity is under the management of Mrs Ivy Goddard.

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Inter-Ethnic Forum (Mid And East Antrim) for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

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

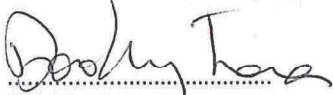
- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material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

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Inter-Ethnic Forum (Mid And East Antrim)

Trustees' Report

The annual report was approved by the trustees of the charity on 28 November 2024 and signed on its behalf by:



Dorothy Jones
Trustee

Inter-Ethnic Forum (Mid & East Antrim)

Northern Ireland - Charity number 102690

Annual return

Inter-Ethnic Forum (Mid And East Antrim)

Independent Examiner's Report to the trustees of Inter-Ethnic Forum (Mid And East Antrim) ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity's trustees of Inter-Ethnic Forum (Mid And East Antrim) (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of Inter-Ethnic Forum (Mid And East Antrim) are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 65 of the Charities Act (Northern Ireland) 2008. In carrying out my examination I have followed the Directions given by the Charity Commission under section 65(9)(b) of the Charities Act.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of Inter-Ethnic Forum (Mid And East Antrim) as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Inter-Ethnic Forum (Mid And East Antrim)

Independent Examiner's Report to the trustees of Inter-Ethnic Forum (Mid And East Antrim) ('the Company')



James Wallace
D T Carson & Co

51-53 Thomas Street
Ballymena
Co. Antrim
BT43 6AZ

28 November 2024

Inter-Ethnic Forum (Mid & East Antrim)

Northern Ireland - Charity number 102690

Accounts

Inter-Ethnic Forum (Mid And East Antrim)

Statement of Financial Activities for the Year Ended 31 March 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies	3	89,062	59,805	148,867
Charitable activities	4	<u>4,994</u>	<u>-</u>	<u>4,994</u>
Total income		<u>94,056</u>	<u>59,805</u>	<u>153,861</u>
Expenditure on:				
Charitable activities	6	<u>(79,394)</u>	<u>(59,805)</u>	<u>(139,199)</u>
Total expenditure		<u>(79,394)</u>	<u>(59,805)</u>	<u>(139,199)</u>
Net income		<u>14,662</u>	<u>-</u>	<u>14,662</u>
Net movement in funds		14,662	-	14,662
Reconciliation of funds				
Total funds brought forward		<u>76,336</u>	<u>-</u>	<u>76,336</u>
Total funds carried forward	15	<u>90,998</u>	<u>-</u>	<u>90,998</u>
	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Donations and legacies	3	76,988	73,689	150,677
Charitable activities	4	2,606	-	2,606
Investment income	5	<u>24</u>	<u>-</u>	<u>24</u>
Total income		<u>79,618</u>	<u>73,689</u>	<u>153,307</u>
Expenditure on:				
Charitable activities	6	<u>(74,124)</u>	<u>(73,689)</u>	<u>(147,813)</u>
Total expenditure		<u>(74,124)</u>	<u>(73,689)</u>	<u>(147,813)</u>
Net income		<u>5,494</u>	<u>-</u>	<u>5,494</u>
Net movement in funds		5,494	-	5,494
Reconciliation of funds				
Total funds brought forward		<u>70,842</u>	<u>-</u>	<u>70,842</u>
Total funds carried forward	15	<u>76,336</u>	<u>-</u>	<u>76,336</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2022 is shown in note 15.

The notes on pages 9 to 16 form an integral part of these financial statements.

Inter-Ethnic Forum (Mid And East Antrim)

(Registration number: NI067175) Balance Sheet as at 31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	11	695	925
Current assets			
Debtors	12	33,157	25,510
Cash at bank and in hand	13	<u>58,767</u>	<u>51,475</u>
		91,924	76,985
Creditors: Amounts falling due within one year	14	<u>(1,621)</u>	<u>(1,574)</u>
Net current assets		<u>90,303</u>	<u>75,411</u>
Net assets		<u>90,998</u>	<u>76,336</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>90,998</u>	<u>76,336</u>
Total funds	15	<u>90,998</u>	<u>76,336</u>

For the financial year ending 31 March 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 7 to 16 were approved by the trustees, and authorised for issue on 17 October 2023 and signed on their behalf by:

.....
Alastair Donaghy
Trustee

The notes on pages 9 to 16 form an integral part of these financial statements.

Inter-Ethnic Forum (Mid And East Antrim)

Notes to the Financial Statements for the Year Ended 31 March 2023

1 Charity status

The charity is limited by guarantee, incorporated in Northern Ireland, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

20 William Street

Ballymena

Co Antrim

BT42 1ED

These financial statements were authorised for issue by the trustees on 17 October 2023.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

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 (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act (Northern Ireland) 2008.

Basis of preparation

Inter-Ethnic Forum (Mid And East Antrim) 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 notes.

Going concern

The financial statements have been prepared on a going concern basis. The directors have assessed a period of 12 months from the date of approving the financial statements with regard to the appropriateness of the going concern assumption in preparing the financial statements. The directors note the positive trading and cashflow position at the date of sign off of the financial statements and believe that the charity will continue as a going concern and be able to realise its assets and discharge its liabilities in the normal course of business.

Income and endowments

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

Inter-Ethnic Forum (Mid And East Antrim)

Notes to the Financial Statements for the Year Ended 31 March 2023

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Furniture and equipment	25% reducing balance basis

Inter-Ethnic Forum (Mid And East Antrim)

Notes to the Financial Statements for the Year Ended 31 March 2023

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies;			
Donations from community groups	-	1,400	1,400
Grants, including capital grants;			
Grants from other charities	<u>89,062</u>	<u>58,405</u>	<u>147,467</u>
Total for 2023	<u><u>89,062</u></u>	<u><u>59,805</u></u>	<u><u>148,867</u></u>
Total for 2022	<u><u>76,988</u></u>	<u><u>73,689</u></u>	<u><u>150,677</u></u>

Inter-Ethnic Forum (Mid And East Antrim)

Notes to the Financial Statements for the Year Ended 31 March 2023

4 Income from charitable activities

	Unrestricted funds General £	Total funds £
Services and support	4,994	4,994
Total for 2023	4,994	4,994
Total for 2022	2,606	2,606

5 Investment income

	Unrestricted funds General £	Total funds £
Total for 2023	-	-
Total for 2022	24	24

6 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total funds £
Wages and salaries	54,488	19,770	74,258
Rent, rates and insurance	3,913	900	4,813
Light, heat and power	1,517	-	1,517
Telephone and internet	2,145	-	2,145
Computer costs	521	-	521
Administration, postage and stationery	2,140	-	2,140
Project and events expenditure	7,888	8,341	16,229
Sundry expenses	141	-	141
Cleaning	355	-	355
Travel and subsistence	2,591	-	2,591
Accountancy	1,416	-	1,416
Translation expenses	1,720	30,794	32,514
Bank charges	328	-	328
Depreciation of plant and machinery	231	-	231
Total for 2023	79,394	59,805	139,199
Total for 2022	74,124	73,689	147,813

Inter-Ethnic Forum (Mid And East Antrim)

Notes to the Financial Statements for the Year Ended 31 March 2023

7 Net incoming/outgoing resources

Net incoming resources for the year include:

	2023 £	2022 £
Depreciation of fixed assets	<u>231</u>	<u>309</u>

8 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

9 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
Staff costs during the year were:		
Wages and salaries	71,807	76,895
Social security costs	1,138	2,340
Pension costs	<u>1,313</u>	<u>1,976</u>
	<u>74,258</u>	<u>81,211</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2023 No	2022 No
Administration	<u>3</u>	<u>4</u>

No employee received emoluments of more than £60,000 during the year.

10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

Inter-Ethnic Forum (Mid And East Antrim)

Notes to the Financial Statements for the Year Ended 31 March 2023

11 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 April 2022	2,401	2,401
At 31 March 2023	<u>2,401</u>	<u>2,401</u>
Depreciation		
At 1 April 2022	1,475	1,475
Charge for the year	<u>231</u>	<u>231</u>
At 31 March 2023	<u>1,706</u>	<u>1,706</u>
Net book value		
At 31 March 2023	<u>695</u>	<u>695</u>
At 31 March 2022	<u>926</u>	<u>926</u>

12 Debtors

	2023 £	2022 £
Trade debtors	<u>33,157</u>	<u>25,510</u>

13 Cash and cash equivalents

	2023 £	2022 £
Cash at bank	<u>58,767</u>	<u>51,475</u>

14 Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals	<u>1,621</u>	<u>1,574</u>

Inter-Ethnic Forum (Mid And East Antrim)

Notes to the Financial Statements for the Year Ended 31 March 2023

15 Funds

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
Unrestricted funds				
<i>General</i>				
General funds	76,336	94,056	(79,394)	90,998
Restricted funds				
Mid and East Antrim Council	-	12,051	(12,051)	-
British Red Cross	-	1,150	(1,150)	-
PHA	-	33,003	(33,003)	-
Home Office	-	6,410	(6,410)	-
Radius Housing	-	5,791	(5,791)	-
Donations	-	1,400	(1,400)	-
Total restricted funds	<u>-</u>	<u>59,805</u>	<u>(59,805)</u>	<u>-</u>
Total funds	<u>76,336</u>	<u>153,861</u>	<u>(139,199)</u>	<u>90,998</u>
	£	£	£	£
Unrestricted funds				
<i>General</i>				
General funds	70,842	79,618	(74,124)	76,336
Restricted				
Mid and East Antrim Council	-	14,947	(14,947)	-
British Red Cross	-	5,000	(5,000)	-
NIHE	-	4,813	(4,813)	-
PHA	-	32,855	(32,855)	-
Home Office	-	16,074	(16,074)	-
Total restricted funds	<u>-</u>	<u>73,689</u>	<u>(73,689)</u>	<u>-</u>
Total funds	<u>70,842</u>	<u>153,307</u>	<u>(147,813)</u>	<u>76,336</u>

The following income is included within unrestricted general funds:

The Executive Office £70,373 (£60,000 - 2022)

Mid and East Antrim Borough Council £13,699 (£11,999 - 2022)

Northern Ireland Housing Executive £4,990 (£4,990 - 2022)

Inter-Ethnic Forum (Mid And East Antrim)

Notes to the Financial Statements for the Year Ended 31 March 2023

16 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2023 £
Tangible fixed assets	695	-	695
Current assets	89,429	2,495	91,924
Current liabilities	<u>(1,621)</u>	<u>-</u>	<u>(1,621)</u>
Total net assets	<u><u>88,503</u></u>	<u><u>2,495</u></u>	<u><u>90,998</u></u>
	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2022 £
Tangible fixed assets	925	-	925
Current assets	57,953	19,032	76,985
Current liabilities	<u>(1,574)</u>	<u>-</u>	<u>(1,574)</u>
Total net assets	<u><u>57,304</u></u>	<u><u>19,032</u></u>	<u><u>76,336</u></u>

Inter-Ethnic Forum (Mid & East Antrim)

Northern Ireland - Charity number 102690

Annual report

Inter-Ethnic Forum (Mid And East Antrim)

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2023.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Ellis Boland
	Salah Ahmed
	Alastair Donaghy
	Ian Strachan
	Zari Khatam
	Dorothy Jones
	Bahar Jan
	Stefan Gintu (resigned 2 November 2022)
	Jayne Dunlop

Objectives and activities

Objects and aims

The objectives of the charity are to promote racial equality, diversity and good relations.

The aim of the charity is to support Ethnic Minority communities in the Mid and East Antrim Borough to integrate into society by providing links to statutory, voluntary bodies and community groups and thereby ensuring equitable delivery of services, promoting equality for all, strengthening good relations, capacity building and raising awareness and appreciation of cultural diversity so that members of the ethnic minority communities can see themselves as integral citizens of Northern Ireland.

Objectives, strategies and activities

The significant activities of the charity are the advancement of education and the promotion of good relations between and among minority ethnic communities and the indigenous population in County Antrim and its environs of Northern Ireland.

Financial review

Policy on reserves

The trustees feel it is beneficial to hold an amount in unrestricted funds to cover running costs for a period of at least 3 months to enable the company to continue at its current level of activity.

Principal funding sources

Principal funding is received from The Executive Office.

Inter-Ethnic Forum (Mid And East Antrim)

Trustees' Report

Public benefit

The following activities are undertaken to further public benefit:

Better understanding and respect for all cultures present in Mid and East Antrim Borough Council.

Develop participate in programmes that value diversity as building blocks of cohesive communities.

Development of initiatives that address racism in all of its forms.

Enabling of Ethnic Minority members to develop pride in who they are and develop confidence in their cultural identity

The trustees confirm that they have complied with the requirements of the Charities Act 2008 to have due regard to the public benefit guidance published by the Charity Commission for Northern Ireland.

Structure, governance and management

Nature of governing document

Inter-Ethnic Forum (Mid and East Antrim) is a company limited by guarantee and is also a recognised charity. For the purposes of Charity Law. the directors are also trustees of the company.

Employee involvement

The day to day running of the charity is under the management of Mrs Ivy Goddard.

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Inter-Ethnic Forum (Mid And East Antrim) for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

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

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

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Inter-Ethnic Forum (Mid And East Antrim)

Trustees' Report

The annual report was approved by the trustees of the charity on 17 October 2023 and signed on its behalf by:

.....
Alastair Donaghy
Trustee

Inter-Ethnic Forum (Mid & East Antrim)

Northern Ireland - Charity number 102690

Annual return

Inter-Ethnic Forum (Mid And East Antrim)

Independent Examiner's Report to the trustees of Inter-Ethnic Forum (Mid And East Antrim) ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity's trustees of Inter-Ethnic Forum (Mid And East Antrim) (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of Inter-Ethnic Forum (Mid And East Antrim) are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 65 of the Charities Act (Northern Ireland) 2008. In carrying out my examination I have followed the Directions given by the Charity Commission under section 65(9)(b) of the Charities Act.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of Inter-Ethnic Forum (Mid And East Antrim) as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Inter-Ethnic Forum (Mid And East Antrim)

Independent Examiner's Report to the trustees of Inter-Ethnic Forum (Mid And East Antrim) ('the Company')

.....
James Wallace
D T Carson & Co

51-53 Thomas Street
Ballymena
Co. Antrim
BT43 6AZ

17 October 2023