

THE WHO IS HUSSAIN FOUNDATION

England & Wales · Charity number 1174175

Details

Status	Registered
Legal form	Charitable company
Company number	10585742
Registered	2017-08-08
Register	View on the Charity Commission register

Contact

Address	Samara & Co. 118-122 College Road Harrow Middlesex HA1 1BQ
Phone	07940045756
Email	admin@whoishussain.org
Website	www.whoishussain.org

Activities

Objects: THE OBJECTS OF THE CHARITY, WHICH SHALL BE FOR THE PUBLIC BENEFIT, ARE SPECIFICALLY RESTRICTED TO THE FOLLOWING:THE PREVENTION OR RELIEF OF POVERTY ANYWHERE IN THE WORLD BY PROVIDING: GRANTS, ITEMS AND SERVICES TO INDIVIDUALS IN NEED AND / OR CHARITIES, OR OTHER ORGANISATIONS WORKING TO PREVENT OR RELIEVE POVERTY;THE RELIEF OF SICKNESS AND THE PRESERVATION OF HEALTH OF PEOPLE ANYWHERE IN THE WORLD BY PROVIDING OR ASSISTING IN THE PROVISION OF EQUIPMENT, FACILITIES AND SERVICES;TO PROMOTE THE EDUCATION (INCLUDING SOCIAL AND PHYSICAL TRAINING) OF PEOPLE UNDER THE AGE OF 25 YEARS IN ANYWHERE IN THE WORLD IN SUCH WAYS AS THE TRUSTEES THINK FIT;SUCH OTHER EXCLUSIVELY CHARITABLE PURPOSES ACCORDING TO THE LAW OF ENGLAND AND WALES AS THE TRUSTEES IN THEIR ABSOLUTE DISCRETION DECIDE FROM TIME TO TIME.

Activities: Who is Hussain is a grassroots social justice movement, with teams operating in 90 cities around the world. Empowering communities worldwide, the charity facilitates the organisation of local events hosted by teams of volunteers to make a positive change in society, through giving back to those most in need. Events include blood donation drives, helping the homeless and feeding those most in need.

Classification

- **How:** Provides Advocacy/advice/information, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty
- **Who:** The General Public/mankind

Geography

- Australia
- Burundi
- Canada
- Congo (Democratic Republic)
- France
- Germany
- Hong Kong
- India
- Kenya
- Lebanon
- Madagascar
- Mauritius
- New Zealand
- Pakistan
- Réunion
- South Africa
- Spain
- Sri Lanka
- Sweden
- Switzerland
- Tanzania
- United Arab Emirates
- United States
- Zambia
- Zimbabwe
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£679,898	£370,263	£581,898	3
2023-12-31	£338,405	£303,808	-	-
2022-12-31	£469,540	£479,648	-	-
2021-12-31	£250,143	£215,922	-	-
2020-12-31	£264,018	£175,291	-	-

Trustees

Name	Role	Appointed
Esmat Jeraj		2022-12-11
MOHAMEDALI GOKAL		2017-01-26
Saif Ali Al - Saraf		2025-12-02

THE WHO IS HUSSAIN FOUNDATION

England & Wales - Charity number 1174175

Accounts

COMPANY REGISTRATION NUMBER: 10585742
CHARITY REGISTRATION NUMBER: 1174175

The Who is Hussain Foundation
Unaudited Financial Statements
31 December 2024

SAMARA & CO
Chartered accountant
511 Kenton Lane
Harrow
Middlesex
HA3 JW

The Who is Hussain Foundation

Company Limited by Guarantee

Financial Statements

Year ended 31 December 2024

	Page
Trustees' annual report (incorporating the director's report)	1
Report to the board of trustees on the preparation of the unaudited statutory financial statements	10
Statement of financial activities (including income and expenditure account)	11
Balance Sheet	12
Notes to the financial statements	13

The Who is Hussain Foundation

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2024

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 December 2024.

Objects, Objectives and Activities

Summary of the objects set in the governing document are as follows:

- The prevention or relief of poverty anywhere in the world by providing items and services to individuals in need and / or charities, or other organisations working to prevent or relieve poverty.
- The relief of sickness and the preservation of health of people anywhere in the world by providing or assisting in the provision of equipment, facilities, or services.
- The advancement and promotion of education anywhere in the world in such ways as the Trustees think fit.

The organisation carries out these purposes through a variety of activities including water provision, providing people with food donations, providing the homeless with food parcels, encouraging and facilitating blood donations and providing essential items to refugee camps.

Additionally, the organisation also advances education by informing and educating people about the life of Hussain ibn Ali. Hussain ibn Ali is an important historical figure, and his principles of generosity, compassion, education, and care are what the organisation is founded upon.

Structure, governance, and management

The charity is governed by its constitution as adopted on 26th January 2017. The Trustees meet on a regular basis and together oversee the management of the organisation, assisted by department heads who operate on a volunteer basis. The Trustees and volunteers typically meet at monthly intervals, meet regularly with the Chief Executive Officer and Chief of Operations, attend webinars, and regularly keep abreast of the information and news on the Charity Commission website to remain updated at all times.

The Trustees operate a selection and induction policy, and the appointment of new Trustees is agreed by all incumbent Trustees.

For more information, please visit www.whoishussain.org

Conflicts of Interest

Trustees and volunteers are expected to conduct the business of the charity with integrity at all times. All trustees and volunteers must declare any interests that may constitute a conflict. Clear policies and agreements are in place where such conflicts may arise.

Achievements and Performance

In order to meet the objectives, the Trustees together with staff and volunteers launched several campaigns and carried out and oversaw a range of activities in 2024.

Performance is measured in two distinct areas:

1. Quantum and quality of activity and unit output: This includes measuring the level of activity by our volunteers alongside quantifying their impact on the basis of blood units donated, homeless people fed, and lives saved, for instance.

The Who is Hussain Foundation

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) (continued)

Year ended 31 December 2024

2. Website & Social media reach: This tracks the effectiveness of our education and awareness efforts by measuring website and social media traffic (hits, reach and engagement)

The highlights of these activities are as follows:

Highlights of activities:

The global landscape in 2024 was marked by escalating humanitarian crises, economic instability, and the ongoing threat of climate change. In response, Who is Hussain continued its global efforts to combat injustice and promote the values of peace and compassion. With over 60 teams in 22 countries across six continents, our global organisation demonstrated resilience and unity in advocating for positive change in a turbulent world.

This is evident in the achievements shown, which showcase the unwavering dedication and collective efforts of our teams to create lasting change.



Charity Achievements - Awards

Our *Global Blood Heroes* documentary, which highlights our mission to raise awareness and save lives through blood donation, has had great success. After being nominated as a finalist, we were honoured to win the People's Choice Award at the Charity Film Awards in March 2024.

Following this, our documentary was also nominated as a finalist at the 2024 Big Syn International Film Festival in November. The festival, the world's largest sustainability film event, is recognised by the United Nations for its commitment to the Sustainable Development Goals.

We are incredibly humbled that *Global Blood Heroes* continues to drive awareness about the vital importance of blood donation.



Global Teams Activities

From the quiet villages of Africa to the bustling cities of Australia, our volunteer teams identify local issues and seek ways to make a difference. Here are just a few of the year's highlights:

Islamabad & Rawalpindi, Pakistan - Local residents were invited to donate blood and plant fruit trees contributing to the well-being of the community and the environment. The event saw 50 blood donations, 60 fruit trees planted, and 313 saplings distributed.



On **Reunion Island**, the high living costs are a strain on students' finances. To support them, our team set up a food distribution at the University of Saint-Denis, assisting around 80 students with essential food items to ease their daily challenges.

The Who is Hussain Foundation

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2024

In **France**, where climate change and sustainability are urgent issues, our team organised two initiatives. The first was a climate workshop to explore global warming's causes and effects. The second was a "clean walk" near the Ourcq Canal and La Villette Park, where nine participants collected four bags of waste to improve the area.



In Australia, where blood donations are crucial, our **Sydney** team organised a successful drive to address the shortage. With 46 donors, the event helped ensure hospitals had sufficient supplies to provide lifesaving transfusions for patients in need.



Colombia - Homelessness remains a challenge due to social and economic factors. Our volunteers hosted a haircut event to offer support and dignity, drawing a larger turnout than expected. Many participants shared their stories, deepening the team's commitment to the community.

UK Teams Summary of Activities 2024

London

In 2024, our London team focused primarily on supporting individuals experiencing homelessness. Regular weekly outreach served between 200–250 guests at two key locations in the city. Additional initiatives included the distribution of SIM cards through partnerships with phone providers and the provision of winter essentials during periods of freezing temperatures.

Birmingham

Our Birmingham team dedicated their efforts to addressing food insecurity among displaced and vulnerable individuals in the city centre. Monthly, the team distributed approximately 900 portions of warm meals and beverages through weekly food drives and served around 600 guests through a food bank initiative. The team also supported a local shelter housing around 50 residents, supplying daily donations of fresh and non-perishable food items from supermarket and retail partners—helping both those in need and reducing food waste across the city.

The Who is Hussain Foundation

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2024

Leicester

In Leicester, our volunteers carried out several outreach sessions distributing food and essential supplies to homeless individuals in the city centre. These included food packages and essential bags containing clothing and hygiene items. The team also participated in a community bake sale and hosted a mehndi fundraiser during a local celebration. Additionally, they organised a Christmas toy drive for critically ill children in hospital over the holiday season.

Campaigns

#GiveGaza - In March, Who is Hussain partnered with INARA (International Network for Aid, Relief, and Assistance) which is a 501(c)3 non-profit organisation, providing essential medical care to children in Gaza amid the ongoing humanitarian crisis. Who is Hussain has raised over \$300,000, funding life-saving surgeries for children and supporting a medical camp led by paediatrician Dr. Lobna Al-Azaiza on the ground who is part of the INARA organisation. Over a five-month period, the camp has treated 1,300+ patients, nearly half of whom were children under five. With 90% of patients being evacuees and 77% living in tents, the demand for medical services remains critical.

Despite challenges such as border closures, efforts continue. INARA is in the process of establishing a medical centre in Gaza City, which will provide primary healthcare and physiotherapy to at least 300 displaced individuals per month. Any unutilised funds from this campaign are restricted and will be released in phases to support ongoing and future medical needs.



Lebanon Emergency Appeal - Since September, the Lebanese people have endured a severe humanitarian crisis, resulting in over 3,000 deaths and 13,500 injuries. In response, Who is Hussain launched the Lebanon Emergency Relief initiative to assist displaced individuals who have lost access to essential resources.

To date, the campaign has raised over £95,000, enabling our team in Lebanon to distribute critical aid, including mattresses, medication, food, and water, to displaced families. Efforts on the ground remain ongoing to provide essential support and alleviate suffering, ensuring affected families receive the urgent assistance they need.



Give Back Grant

Now in its third year, the Give Back Grant, funded by a generous donor, empowers teams to lead large-scale, research-driven projects that directly support communities in need. This initiative provides volunteers with resources and autonomy to design and implement sustainable solutions that create lasting impact.

Each project begins with a needs assessment to ensure it addresses specific challenges. With a focus on long-term change, teams commit to revisiting beneficiaries to measure ongoing impact. Currently, three projects are underway, with two more launching soon.

Karachi Education Support Programme - This initiative addresses education inequality in Pakistan, where 23 million children are out of school due to financial barriers. With poverty at 37%, many families cannot afford education, risking dropout rates. Currently, ESP fully funds 50 students, providing tuition, tutoring, and skill development to help them stay in school and succeed. The goal is to expand across Karachi and rural areas, giving more children access to education and a brighter future.



The Who is Hussain Foundation

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2024



Chicago Backpack Drive - The team provided 1,600 fully stocked backpacks to children in one of the city's most underserved areas—the largest distribution in the event's history. With the support of local volunteers, the team packed and distributed essential school supplies, ensuring students started the year equipped for success. The initiative, now in its ninth year, was featured on local and national news, highlighting its impact in supporting education and easing financial strain on families.

Bangalore Educate 72 - This campaign supports underprivileged children in Bangalore, where poverty often forces students to drop out of school. The project aims to fund education for 72 children, with 58 supported so far. Donor families contribute toward tuition fees and school supplies, while regular school visits and performance tracking ensure children stay on track.



Lahore Learn & Earn - This project tackles youth unemployment in Pakistan, where 6% remain jobless, and where 40% of the population is under 24. Many young people lack access to higher education and stable jobs. Specialised training is provided for high school graduates who cannot afford further education, equipping them with certifications and hands-on experience in high-demand fields. Currently, 50 students are receiving training in business communication and digital skills, with mentorship and internships to support their transition into the workforce.



Global Teams' Conference

This event, held in December, was a key milestone in strengthening and empowering our global network, following the launch of the Who is Hussain Online Training Academy earlier in the year. This initiative focused on upskilling teams, sharing best practices, and aligning on our strategic vision.

Held in Iraq, the conference provided an invaluable opportunity for in-person collaboration, networking, and knowledge-sharing. With 80 attendees from 35 locations, sessions focused on training, leadership development, and the future direction of Who is Hussain. By fostering innovation, alignment, and team growth, the conference reinforced our commitment to effective global impact, ensuring volunteers are equipped to drive our mission forward.

The Global Teams Conference enabled our teams to discuss strategies, exchange knowledge, and deepen their commitment to the mission of spreading the message of Hussain through service to humanity. We extend our heartfelt gratitude to the donors whose generous contributions helped subsidise conference costs, making it possible for our teams to come together. Their support was instrumental in ensuring that this conference was not only impactful but also an important step forward in advancing our shared mission. As we continue to grow and strive for greater impact, your ongoing support remains vital. Help us expand our efforts to share the life, lessons, and legacy of Hussain with even more people, reaching new audiences across the globe and inspiring positive change in communities worldwide.



Plans for 2025

The Who is Hussain Foundation

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2024

As we step into 2025, Who is Hussain remains committed to growth, sustainability, and impact. This year, we will focus on expanding our reach, strengthening global teams, and exploring long-term initiatives that create lasting change.

Following the Global Teams' Conference, a key priority is to ensure that those unable to attend are brought up to the same level as the attendees, as well as expanding on the current training modules in The Academy Programme for all teams. These efforts will empower our volunteers to allow them to maximise their effectiveness in their respective locations.

With an increasing number of individuals eager to get involved, we aim to support and develop new teams, equipping them with the tools needed to serve their communities. As we grow our digital presence, we are actively working on enhancing our social media strategy to create more impactful content to engage a wider audience, inspire action, and drive our mission forward so that we can keep spreading the values of Hussain ibn Ali to the world.

Investment policy

Surplus funds are held as cash in the charity's main bank account.

Reserves Policy

The organisation operates a reserves policy that consists of 3 months of forthcoming annual budget expenditure.

To safeguard the need for sufficient funds to cover on-going management, administration and support costs, as well as to respond to emergency appeals, the Board aims to maintain unrestricted, free, reserves (i.e. general reserves less any tangible fixed assets) at a level that equates to 3 months of forthcoming annual budget expenditure. This amounts to £50,000.

As at the year-end date, free reserves of the charity amounted to £212,984. Therefore, the Board is happy with this position.

The Who is Hussain Foundation

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2024

Risk Management

The Trustees recognise that effective risk management is essential in achieving the Charity's objectives. Risk management is considered an integral element of all decision making and identifying appropriate procedures to ensure that risk levels are acceptable in each case. The Trustees believe that it is important to develop and enhance the approach in risk management, to ensure it remains fit for purpose. The Charity identifies the risks related to the organisation and have procedures in place to mitigate the risks and are reviewed on a regular basis.

The Charity identifies the following as the main risks as a threat to its operations:

Loss of high-level income from donors

Loss of key staff

Data security

Volunteer management

The steps that we have put in place to mitigate these risks include:

Sustainable financial income such as monthly donations via standing orders and hosting regular fundraising events.

Employee support, employee benefits, Return to work support, Regular opportunities and training development, Health, and Well-being

Trainings on GDPR, Formulation and adherence to GDPR procedures and protocols, Data Protection Manager

Memorandum of Agreement, Secure online portal for volunteer's resources and guidelines, regular volunteer support

Financial review

The results of the Charity's activities are shown on pages 10-11. Overall income amounted to £679,898 (2023: £338,405) with expenses of £370,263 (2023 £303,808), yielding a net surplus/(deficit) of £ 309,635 (2023 - £34,597). Total Reserves Carried forward is £581,898 (2023 - £272,263). Please see Note 16 for details.

Plans for future periods

In addition to the objectives outlined above, the Charity has additional objectives over the forthcoming 12-month period:

- Commence script writing and commissioning of a video on the life and legacy of Hussain ibn Ali
- Organise and execute a training conference and for our teams based internationally
- Continue to serve the needy, the homeless and the impoverished
- Launch an innovative 'Action Kit' representing a key information source on individuals can engage in promoting key social justice campaigns in their local communities.
- Continue training teams around the world
- Continue with the website redevelopment to reflect the growth of the organisation in all directions, and in line with valuable feedback received from our target audiences

The Who is Hussain Foundation

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2024

Trustees Responsibilities

The Trustees, who are also directors of The Who Is Hussain Foundation for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires trustees to prepare financial statements for each financial year that give a true and fair view of the state of affairs of the charitable company and of the outgoing resources and application of resources, including the 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 then 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 have been followed, subject to any material departures disclosed and explained in the financial statements.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records that 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.

Appreciation

The Charity is blessed with a team of representatives that are committed to serving and perpetuating the noble legacy of Hussain ibn Ali with passion and utmost sincerity. This organisation would not be where it is today without them. To our advisors, donors, and well-wishers, we extend a very heartfelt vote of thanks for their ever-present guidance and support.

The trustees' annual report and the strategic report were approved on _____ and signed on behalf of the board of trustees by:

Mr M A Gokal
Trustee

The Who is Hussain Foundation

Company Limited by Guarantee

Report to the Board of Trustees on the Preparation of the Unaudited Statutory Financial Statements of The Who is Hussain Foundation

Year ended 31 December 2024

Reference and administrative details

Registered charity name The Who is Hussain Foundation

Charity registration number 1174175

Company registration number 10585742

Principal office and registered office Unit 102, Metroline House
118-122 College Road
Harrow
Middlesex
HA1 1BQ

Registered office Unit 102, Metroline House
118-122 College Road
Harrow
Middlesex
HA1 1BQ

The Trustees Mr M Gokal
Mr M K Khaki
Mr M Ramzanali (Resigned
14/01/2024)
Miss Esmat Jeraj

Accountant Samara & Co
Chartered accountant
511 Kenton Lane
Harrow
Middlesex
HA3 JW

The Who is Hussain Foundation

Company Limited by Guarantee

Report to the Board of Trustees on the Preparation of the Unaudited Statutory Financial Statements of The Who is Hussain Foundation

Year ended 31 December 2024

I report to the trustees on my examination of the financial statements of The Who is Hussain Foundation ('the charity') for the year ended 31 December 2024.

Responsibilities and basis of report

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

Having satisfied myself that the accounts of the company 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 the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

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 the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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.

Independent Examiner

511 Kenton Lane
Harrow
Middlesex
HA37JW

The Who is Hussain Foundation

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 December 2024

			2024		2023
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations	5	151,729	528,170	679,898	338,405
Total income		<u>151,729</u>	<u>528,170</u>	<u>679,898</u>	<u>338,405</u>
Expenditure					
Expenditure on charitable activities	6,7	145,892	224,372	370,263	303,808
Total expenditure		<u>145,892</u>	<u>224,372</u>	<u>370,263</u>	<u>303,808</u>
Net income/(expenditure) and net movement in funds		<u>5,837</u>	<u>303,798</u>	<u>309,635</u>	<u>34,597</u>
Reconciliation of funds					
Total funds brought forward		207,147	65,116	272,263	237,666
Total funds carried forward		<u>212,984</u>	<u>368,914</u>	<u>581,898</u>	<u>272,263</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 13 to 20 form part of these financial statements.

The Who is Hussain Foundation

Company Limited by Guarantee

Balance Sheet

31 December 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible fixed assets	11	2	2
Current assets			
Debtors	12	45,376	23,621
Cash at bank and in hand		616,454	335,716
		<u>661,830</u>	<u>359,337</u>
Creditors: amounts falling due within one year	13	79,934	87,076
Net current assets		<u>581,896</u>	<u>272,261</u>
Total assets less current liabilities		<u>581,898</u>	<u>272,263</u>
Net assets		<u><u>581,898</u></u>	<u><u>272,263</u></u>
Funds of the charity			
Restricted funds		368,914	65,116
Unrestricted funds		212,984	207,147
Total charity funds	16	<u><u>581,898</u></u>	<u><u>272,263</u></u>

For the year ending 31 December 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 company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on, and are signed on behalf of the board by:

Mr M Gokal
Trustee

The notes on pages 13 to 20 form part of these financial statements.

The Who is Hussain Foundation

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 December 2024

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Islamic Centre, Wood Lane, Stanmore, Harrow, HA7 4LQ.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue as a going concern for a period of 12 months following the date of the Balance Sheet signed on.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- (a) No cash flow statement has been presented for the company.
- (b) Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty

The following judgements (apart from those involving estimates) have been made in the process of applying the above accounting policies that have had the most significant effect on the amounts recognised in the financial statements: Depreciation rates for tangible assets and the basis of Support cost allocation

The Who is Hussain Foundation

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

3. Accounting policies *(continued)*

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal.

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

- income from donated goods is measured at the fair value of the goods unless this is impracticable to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

The Who is Hussain Foundation

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Motor Vehicle	-	25% Straight line
Equipment	-	33% Straight line

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

Financial instruments

The Charity does not have a material holding in complex financial instruments. The Charity only holds basic Financial Instruments. The financial assets and financial liabilities of the Charity are as follows:

Debtors - trade and other debtors (including accrued income) are basic financial instruments and are debt instruments measured at amortised cost as detailed in Note 14. Prepayments are not financial instruments.

Cash at bank - is classified as a basic financial instrument and is measured at face value.

Liabilities - trade creditors, accruals and other creditors will be classified as financial instruments, and are measured at amortised cost as detailed in Note 13. Taxation and social security are not included in the financial instruments disclosure. Deferred income is not deemed to be a financial liability, as in the cash settlement has already taken place and there is simply an obligation to deliver charitable services rather than cash or another financial instrument.

The Who is Hussain Foundation

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

The liability of Members is limited. Every Member promises, if the Charity is dissolved while he/she remains a Member or within one year after he/she ceases to be a member, to pay up to £1 towards:

" payment of those debts and liabilities of the Charity incurred before he/she ceased to be a Member; " payment of the costs, charges and expenses of winding up; and" the adjustment of rights of contributors among themselves.

5. Donations

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations	129,489	528,170	657,658
Grants			
Government grant income	22,240	–	22,240
	<u>151,729</u>	<u>528,170</u>	<u>679,898</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations	133,955	193,491	327,446
Grants			
Government grant income	10,959	–	10,959
	<u>144,914</u>	<u>193,491</u>	<u>338,405</u>

The Who is Hussain Foundation

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Charitable Activity	28,438	218,563	247,001
Support costs	117,454	5,809	123,262
	<u>145,892</u>	<u>224,372</u>	<u>370,263</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Charitable Activity	31,361	145,309	176,670
Support costs	126,536	602	127,138
	<u>157,897</u>	<u>145,911</u>	<u>303,808</u>

7. Support Costs

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Wages & Salaries	98,801	—	98,801
Pension Costs	2,011	—	2,011
Insurance	964	—	964
Motor & Travel	—	—	—
Accountancy fees	1,900	—	1,900
Professional costs	1,123	—	1,123
Other finance costs	6,252	5,809	12,061
Advertising & marketing	3,734	—	3,734
IT Costs	2,285	—	2,285
Depreciation	—	—	—
Other misc expenses	383	—	383
	<u>117,454</u>	<u>5,809</u>	<u>123,262</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Wages & Salaries	105,506	—	105,506
Pension Costs	2,213	—	2,213
Insurance	898	—	898
Motor & Travel	1,306	—	1,306
Accountancy fees	1,813	—	1,813
Professional costs	1,633	—	1,633
Other finance costs	6,033	602	6,635
Advertising & marketing	4,030	—	4,030
IT Costs	2,215	—	2,215
Depreciation	—	—	—
Other misc expenses	889	—	889
	<u>126,536</u>	<u>602</u>	<u>127,138</u>

The Who is Hussain Foundation

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

8. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation of tangible fixed assets	<u>—</u>	<u>—</u>

9. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024	2023
	£	£
Wages and salaries and social security costs	98,801	105,506
Employer contributions to pension plans	<u>2,011</u>	<u>2,213</u>
	<u>100,812</u>	<u>107,719</u>

The average head count of employees during the year was Nil (2023: Nil). The average number of full-time equivalent employees during the year is analysed as follows:

	2024	2023
	No.	No.
Number of staff	<u>3</u>	<u>3</u>

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

10. Trustee remuneration and expenses

No Trustees were remunerated and/or had expenses incurred on their behalf or re-imbursed to them (2023 – Nil)

11. Tangible fixed assets

	Motor vehicles £	Equipment £	Total £
Cost			
At 1 January 2024	<u>13,000</u>	<u>180</u>	<u>13,180</u>
At 31 December 2024	<u>13,000</u>	<u>180</u>	<u>13,180</u>
Depreciation			
At 1 January 2024	<u>12,999</u>	<u>179</u>	<u>13,178</u>
At 31 December 2024	<u>12,999</u>	<u>179</u>	<u>13,178</u>
Carrying amount			
At 31 December 2024	<u>1</u>	<u>1</u>	<u>2</u>
At 31 December 2023	<u>1</u>	<u>1</u>	<u>2</u>

The Who is Hussain Foundation

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

12. Debtors

	2024	2023
	£	£
Trade debtors	225	—
Prepayments and accrued income	25,660	2,902
Other debtors	19,491	20,719
	<u>45,376</u>	<u>23,621</u>

13. Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	—	250
Accruals and deferred income	78,159	84,849
Social security and other taxes	1,775	1,977
	<u>79,934</u>	<u>87,076</u>

14. Pensions and other post-retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £2,011 (2023: £2,213).

15. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2024	2023
	£	£
Recognised in income from donations and legacies:		
Government grants income	<u>22,240</u>	<u>10,959</u>

The Who is Hussain Foundation

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

16. Analysis of charitable funds

Unrestricted funds

	At 1 January 20 24	Income £	Expenditure £	At 31 December r 2024 £
General funds	207,147	151,729	(145,892)	212,984

Restricted funds

	At 1 January 20 24	Income £	Expenditure £	At 31 December r 2024 £
Restricted Fund	65,116	528,170	(224,372)	368,914

Unrestricted funds

	At 1 January 20 23	Income £	Expenditure £	At 31 December 2023 £
General funds	220,130	144,914	(157,897)	207,147

Restricted funds

	At 1 January 20 23	Income £	Expenditure £	At 31 December 2023 £
Restricted Fund	17,536	193,491	(145,911)	65,116

Restricted funds and the balance of restricted funds at the year-end consists of funds for Webinars, ongoing Covid support and related measures, and seasonal Muharram campaign funds.

17. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible Fixed Assets	1	1	2
Current Assets	216,658	445,172	661,830
Current Liabilities	(3,675)	(76,259)	(79,934)
	<u>212,984</u>	<u>368,914</u>	<u>581,898</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible Fixed Assets	1	1	2
Current Assets	211,082	148,255	359,337
Current Liabilities	(3,936)	(83,140)	(87,076)
	<u>207,147</u>	<u>65,116</u>	<u>272,263</u>

Accounts

COMPANY REGISTRATION NUMBER: 10585742
CHARITY REGISTRATION NUMBER: 1174175

The Who is Hussain Foundation
Unaudited Financial Statements
31 December 2023

SAMARA & CO
Chartered accountant
511 Kenton Lane
Harrow
Middlesex
HA3 JW

The Who is Hussain Foundation

Company Limited by Guarantee

Financial Statements

Year ended 31 December 2023

	Page
Trustees' annual report (incorporating the director's report)	1
Report to the board of trustees on the preparation of the unaudited statutory financial statements	10
Statement of financial activities (including income and expenditure account)	11
Balance Sheet	12
Notes to the financial statements	13

The Who is Hussain Foundation

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2023

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 December 2023.

Objects, Objectives and Activities

Summary of the objects set in the governing document are as follows:

- The prevention or relief of poverty anywhere in the world by providing items and services to individuals in need and / or charities, or other organisations working to prevent or relieve poverty
- The relief of sickness and the preservation of health of people anywhere in the world by providing or assisting in the provision of equipment, facilities or services
- The advancement and promotion of education anywhere in the world in such ways as the Trustees think fit

The organisation carries out these purposes through a variety of activities including water provision, providing people with food donations, providing the homeless with food parcels, encouraging and facilitating blood donations and providing essential items to refugee camps.

Additionally, the organisation also advances education by informing and educating people about the life of Hussain ibn Ali. Hussain ibn Ali is an important historical figure, and his principles of generosity, compassion, education and care are what the organisation is founded upon.

Structure, governance, and management

The charity is governed by its constitution as adopted on 26th January 2017. The Trustees meet on a regular basis and together oversee the management of the organisation, assisted by department heads who operate on a volunteer basis. The Trustees and volunteers typically meet at monthly intervals, meet regularly with the Chief Executive Officer and Chief of Operations, attend webinars and regularly keep abreast of the information and news on the Charity Commission website to remain updated at all times.

The Trustees operate a selection and induction policy, and the appointment of new Trustees is agreed by all incumbent Trustees.

During the last quarter of 2020, a Chief Executive Officer (Mr M Rai) and Chief of Operations was appointed to lead on the strategy and operational matters of the entire organisation.

For more information, please visit www.whoishussain.org

Conflicts of Interest

Trustees and volunteers are expected to conduct the business of the charity with integrity at all times. All trustees and volunteers must declare any interests that may constitute a conflict. Clear policies and agreements are in place where such conflicts may arise.

Achievements and Performance

In order to meet the objectives, the Trustees together with staff and volunteers launched several campaigns, and carried out and oversaw a range of activities in 2023.

Performance is measured in two distinct areas:

1. Quantum and quality of activity and unit output: This includes measuring the level of activity by our volunteers alongside quantifying their impact on the basis of blood units donated, homeless people fed, and lives saved, for instance.
 2. Website & Social media reach: This tracks the effectiveness of our education and awareness efforts by measuring website and social media traffic (hits, reach and engagement)
-

The Who is Hussain Foundation

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) (continued)

Year ended 31 December 2023

The highlights of these activities are as follows:

2023 was a year that brought great suffering across the world. This gave Who is Hussain the energy and determination to refocus our work, to raise awareness of the plight of those who are suffering, and act as beacon of hope to those in need, through our selfless volunteers. The aim is for Who is Hussain to be a sanctuary for those enduring the daily tides of affliction.

Following the extraordinary milestones reached in 2022, our teams were rejuvenated to make an even bigger impact - the data below shows this reality.

Charity Achievements - Awards

The successes of the record-breaking Global Blood Heroes campaign shone through 2023 as we were awarded the 'Big Impact Award' at the prestigious Third Sector Awards. At the ceremony, our global efforts as a small charity, achieving great things was also honoured as we were placed as runners up for the 'Small Charity, Big Achiever' award.

Charity Film Awards

The Global Blood Heroes Documentary showcased the immense efforts to galvanise global communities in efforts to donate blood to save lives. We're also humbled to share that the documentary is also a finalist at the Charity Film Awards.



Global Teams Activities

From the breadth of activities undertaken by our global volunteer teams here are just a few highlights:

Washington DC - In collaboration with Adam's Place Emergency Shelter, the team have partnered with local restaurants to serve fresh, healthy and hot food to more than 200 people experiencing the difficulties of accessing food for themselves and their families



Durban, South Africa - the newly established team in Durban distributed snack packs to 130 children from underprivileged backgrounds, in the hopes that it will alleviate the burden on families to provide for their children

The Who is Hussain Foundation

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2023

Hong Kong - In collaboration with the Hong Kong Refugee Union, our volunteer team donated over 100 large hampers filled with essentials to feed refugee families. Consisting of rice, noodles, lentils and flour, amongst other staples, these provisions will enable families have access to their most basic rights



Palmerston North, New Zealand - In a concerted effort to make a tangible impact on escalating numbers of homeless and vulnerable, our team strategically established stalls in high-concentration areas. Through this initiative, they were able to provide essential comforts, including warm clothing and blankets, to 100 individuals, striving to alleviate their immediate challenges



UK Teams Summary of Activities 2023

Birmingham

Continuing with the food drive offerings three times a week, in addition to supporting their local food bank, the team in Birmingham distributed more than 12,800 meals and food parcels to the homeless and vulnerable over the year.

Following an urgent appeal from refugee charity, Migrant Help UK, in February 2023, the team hastily fulfilled the request. Fundraising amongst their local community, volunteers raised sufficient funds to purchase clothing for 60 refugees that the organisation supports.

During the Islamic month of Ramadhan, the team were joined by youth from the local Islamic centre who were eager to do their part for charity. Together they served the city's homeless sharing in this act of compassion, which was featured in the local news.

In October an opportunity arose to support 2 local shelters, namely Trident Reach and Washington Court. By utilising supplies such as fruit, vegetables, non-perishables, prepared sandwiches, salads and desserts collected from Aldi and Pret a Manger daily to distribute these to the shelters, the team also help to reduce food waste across the city. Collectively, both shelters house 200 individuals, and the team continues to support both shelters monthly.

The team also collaborated with local community groups to support them in local food distribution drives.

London

The London team focus on their weekly food drives, the team fed 250 people every weekend at their 2 locations - in Charing Cross and Acton. In total, they distributed approximately 25,000 portions of hot meals, drinks, fruit, snacks, and water. Additionally, they marked the first anniversary of the Acton food drive in the summer by

The Who is Hussain Foundation

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2023

hosting a special food drive where they distributed bespoke cupcakes alongside the regular offering. The team also collaborated with several local organisations including university societies, whose volunteers attended food drives.

Throughout the winter months, the team called for donations of warm clothing and coats for their guests. In total, they distributed 80 coats to those most vulnerable and in need. The team periodically supplies their guests with clothing, sleeping bags and hygiene kits. During the summer months, free haircuts are offered to their guests, restoring some level of dignity.

Over the year, the guest relations team which communicates directly with the homeless guests, helps to solve long-term issues such as housing and employment. The team provides legal advice and benefit support via referrals through their volunteer legal advisors. A collaboration with a third-party organisation has enabled the team to ensure that guests can communicate with family members, advisory bodies and potential employers through the provision of SIM cards.

Leicester

Formed at the end of 2022, the team of volunteers in Leicester organised monthly food drives throughout 2023. In total, they distributed 250 hot food parcels and non-perishable items to the homeless and vulnerable across the city centre. Additionally, they supported a shelter with non-perishable items for the 100+ guests that it accommodates. Understanding the critical need for blood, the team assembled to organise a blood drive to commemorate World Blood Donor Day. In collaboration with the NHS, they collected 4 units of blood which will potentially save the lives of 12 people.

Finally, the team hosted multiple community-building events welcoming 250 individuals from all walks of life. Through this they built upon their volunteer base and promoted awareness of their work within the city, generating some funds for their activities.

#GIVE

Funds raised from the #GIVE campaign allowed more children suffering from congenital heart defects to be treated. Fatimah, who was born in Iraq with a congenital heart condition, struggled to get the treatment she needed. Leaving her mother behind for the first time, she travelled with her father to Bangalore, India to get the surgery she needed through the #GIVE campaign. She is just one of 67 cases that we've supported, and from the fundraising that took place in 2023, we'll be able to help so many more children like Fatimah who, otherwise, may not have received treatment.

Summiting mountains and running miles our keen fundraisers raised more than ever for these lifesaving surgeries. More than a staggering £80,000 was raised for #GIVE, which will restore hopes to more children and their families and give them the best chance of living a healthy life.



The Who is Hussain Foundation

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2023



Give Back Grant

Through a generous donor, we had the opportunity to undertake more projects. Encouraging teams to realise their project ambitions we set up an internal grant system. Devising and leading on their own large-scale projects empowered volunteers to deliver research-led services to individuals and groups who needed it most. Whilst some projects were completed during the year, others are still ongoing.

Mbeya Eye Cataract Surgery - The team in Mbeya, consisting predominantly of medics, have become experienced in organising eye camps over the past few years. Utilising their knowledge and networks they undertook another eye camp in a rural village of Mbeya, where access to healthcare is extremely limited. With 30 surgeries completed, there is the potential to undertake many more. Restoring and saving eyesight is a great gift to be able to give.



Kashmir Software Skills Development Program - The innovation and enthusiasm of the team in Kashmir sought to fulfil the increasing need of youth struggling for employment. Focused on uplifting the software skills of ambitious young people from underprivileged backgrounds, this program supported training and certification of 35 students through accredited courses provided by Pearson International and local institutes.



The Who is Hussain Foundation

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2023

An extreme success, this project did more than develop skills, as the participants themselves said:

"...The diverse range of skills covered and the thoughtful approach to each topic made a significant impact on my growth. I appreciate the effort and passion invested in empowering individuals like me. The skills I've gained are invaluable, and I feel more equipped in my professional journey. I feel more confident in my abilities now..." - Anika

"...I have gained a lifetime of experience...this course not only enhanced my creativity and computer skills but also helped in boosting my confidence..." - Mariya

Plans for 2024

As we start this new year in full swing, there is never a quiet moment behind the scenes. Plans are underway to explore new avenues for sustainability, create more engaging content to share the legacy of Hussain ibn Ali, and develop teams that are central points of contact for communities in need. This includes rolling out and implementing a modular education programme developed over the course of 2023.

As the presence of Who is Hussain spreads further virtually, individuals worldwide are increasingly expressing interest in becoming involved - to start their own teams, desperate and ready to help those in need under the umbrella of an organisation dedicated to share Hussain ibn Ali with the world.

Investment policy

Surplus funds are held as cash in the charity's main bank account.

Reserves Policy

The organisation operates a reserves policy that consists of 3 months of forthcoming annual budget expenditure.

To safeguard the need for sufficient funds to cover on-going management, administration and support costs, as well as to respond to emergency appeals, the Board aims to maintain unrestricted, free, reserves (i.e. general reserves less any tangible fixed assets) at a level that equates to 3 months of forthcoming annual budget expenditure. This amounts to £50,000.

As at the year-end date, free reserves of the charity amounted to £207,147. Therefore, the Board is happy with this position.

The Who is Hussain Foundation

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2023

Risk Management

The Trustees recognise that effective risk management is essential in achieving the Charity's objectives. Risk management is considered an integral element of all decision making and identifying appropriate procedures to ensure that risk levels are acceptable in each case. The Trustees believe that it is important to develop and enhance the approach in risk management, to ensure it remains fit for purpose. The Charity identifies the risks related to the organisation and has procedures in place to mitigate the risks and are reviewed on a regular basis.

The Charity identifies the following as the main risks as a threat to its operations:

Loss of high-level income from donors

Loss of key staff

Data security

Volunteer management

The steps that we have put in place to mitigate these risks include:

Sustainable financial income such as monthly donations via standing orders and hosting regular fundraising events.

Employee support, employee benefits, Return to work support, Regular opportunities and training development, Health, and Well-being

Trainings on GDPR, Formulation and adherence to GDPR procedures and protocols, Data Protection Manager

Memorandum of Agreement, Secure online portal for volunteer's resources and guidelines, regular volunteer support

Financial review

The results of the Charity's activities are shown on pages 10-11. Overall income amounted to £338,405 (2022: £469,539) with expenses of £303,808 (2022 £479,647), yielding a net surplus/(deficit) of £ 34,597 (2022 - £(10,108)). Total Reserves Carried forward is £272,263 (2022 -£237,666).

Plans for future periods

In addition to the objectives outlined above, the Charity has additional objectives over the forthcoming 12-month period:

- Commence script writing and commissioning of a video on the life and legacy of Hussain ibn Ali
- Organise and execute a training conference and for our teams based internationally
- Continue to serve the needy, the homeless and the impoverished
- Launch an innovative 'Action Kit' representing a key information source on individuals can engage in promoting key social justice campaigns in their local communities.
- Continue training teams around the world
- Continue with the website redevelopment to reflect the growth of the organisation in all directions, and in line with valuable feedback received from our target audiences

The Who is Hussain Foundation

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2023

Trustees Responsibilities

The Trustees, who are also directors of The Who Is Hussain Foundation for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires trustees to prepare financial statements for each financial year that give a true and fair view of the state of affairs of the charitable company and of the outgoing resources and application of resources, including the 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 then 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 have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business

The Trustees are responsible for keeping proper accounting records that 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.

Appreciation

The Charity is blessed with a team of representatives that are committed to serving and perpetuating the noble legacy of Hussain ibn Ali with passion and utmost sincerity. This organisation would not be where it is today without them. To our advisors, donors and well-wishers, we extend a very heartfelt vote of thanks for their ever-present guidance and support.

29 Sep 2024

The trustees' annual report and the strategic report were approved on and signed on behalf of the board of trustees by:



Mr M Gokal
Trustee

The Who is Hussain Foundation

Company Limited by Guarantee

**Report to the Board of Trustees on the Preparation of the Unaudited Statutory
Financial Statements of The Who is Hussain Foundation**

Year ended 31 December 2023

Reference and administrative details

Registered charity name	The Who is Hussain Foundation
Charity registration number	1174175
Company registration number	10585742
Principal office and registered office	Unit 102, Metroline House 118-122 College Road Harrow Middlesex HA1 1BQ
Registered office	Unit 102, Metroline House 118-122 College Road Harrow Middlesex HA1 1BQ
The Trustees	Mr M Gokal Mr M K Khaki Mr M Ramzanali Miss Esmat Jeraj (Appointed 11/12/22)
Accountant	Samara & Co Chartered accountant 511 Kenton Lane Harrow Middlesex HA3 JW

The Who is Hussain Foundation

Company Limited by Guarantee

Report to the Board of Trustees on the Preparation of the Unaudited Statutory Financial Statements of The Who is Hussain Foundation

Year ended 31 December 2023

I report to the trustees on my examination of the financial statements of The Who is Hussain Foundation ('the charity') for the year ended 31 December 2023.

Responsibilities and basis of report

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

Having satisfied myself that the accounts of the company 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 the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

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 the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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.

Independent Examiner

511 Kenton Lane
Harrow
Middlesex
HA37JW

The Who is Hussain Foundation

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 December 2023

			2023		2022
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations	5	144,914	193,491	338,405	469,540
Total income		<u>144,914</u>	<u>193,491</u>	<u>338,405</u>	<u>469,540</u>
Expenditure					
Expenditure on charitable activities	6,7	157,897	145,911	303,808	479,648
Total expenditure		<u>157,897</u>	<u>145,911</u>	<u>303,808</u>	<u>479,648</u>
Net income/(expenditure) and net movement in funds		<u>(12,983)</u>	<u>47,580</u>	<u>34,597</u>	<u>(10,108)</u>
Reconciliation of funds					
Total funds brought forward		220,130	17,536	237,666	247,774
Total funds carried forward		<u>207,147</u>	<u>65,116</u>	<u>272,263</u>	<u>237,666</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 13 to 20 form part of these financial statements.

The Who is Hussain Foundation

Company Limited by Guarantee

Balance Sheet

31 December 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	11	2	2
Current assets			
Debtors	12	23,621	7,291
Cash at bank and in hand		335,716	279,654
		<u>359,337</u>	<u>286,945</u>
Creditors: amounts falling due within one year	13	87,076	49,281
Net current assets		<u>272,261</u>	<u>237,664</u>
Total assets less current liabilities		<u>272,263</u>	<u>237,666</u>
Net assets		<u>272,263</u>	<u>237,666</u>
Funds of the charity			
Restricted funds		65,116	17,536
Unrestricted funds		<u>207,147</u>	<u>220,130</u>
Total charity funds	15	<u>272,263</u>	<u>237,666</u>

For the year ending 31 December 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 company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

29 Sep 2024 These financial statements were approved by the board of trustees and authorised for issue on, and are signed on behalf of the board by:



Mr M Gokal
Trustee

The notes on pages 13 to 20 form part of these financial statements.

The Who is Hussain Foundation

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 December 2023

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Islamic Centre, Wood Lane, Stanmore, Harrow, HA7 4LQ.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue as a going concern for a period of 12 months following the date of the Balance Sheet signed on.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- (a) No cash flow statement has been presented for the company.
- (b) Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty

The following judgements (apart from those involving estimates) have been made in the process of applying the above accounting policies that have had the most significant effect on the amounts recognised in the financial statements: Depreciation rates for tangible assets and the basis of Support cost allocation

The Who is Hussain Foundation

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

3. Accounting policies *(continued)*

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal.

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

- income from donated goods is measured at the fair value of the goods unless this is impracticable to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

The Who is Hussain Foundation

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment - 33% straight line

Financial instruments

The Charity does not have a material holding in complex financial instruments. The Charity only holds basic Financial Instruments. The financial assets and financial liabilities of the Charity are as follows:

Debtors - trade and other debtors (including accrued income) are basic financial instruments and are debt instruments measured at amortised cost as detailed in Note 14. Prepayments are not financial instruments.

Cash at bank - is classified as a basic financial instrument and is measured at face value.

Liabilities - trade creditors, accruals and other creditors will be classified as financial instruments, and are measured at amortised cost as detailed in Note 13. Taxation and social security are not included in the financial instruments disclosure. Deferred income is not deemed to be a financial liability, as in the cash settlement has already taken place and there is simply an obligation to deliver charitable services rather than cash or another financial instrument.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

The Who is Hussain Foundation

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

4. Limited by guarantee

The liability of Members is limited. Every Member promises, if the Charity is dissolved while he/she remains a Member or within one year after he/she ceases to be a member, to pay up to £1 towards:

" payment of those debts and liabilities of the Charity incurred before he/she ceased to be a Member; " payment of the costs, charges and expenses of winding up; and" the adjustment of rights of contributors among themselves.

5. Donations

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations	<u>144,914</u>	<u>193,491</u>	<u>338,405</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations	<u>109,157</u>	<u>360,383</u>	<u>469,540</u>

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Charitable Activity	31,361	145,309	176,670
Support costs	<u>126,536</u>	<u>602</u>	<u>127,138</u>
	<u>157,897</u>	<u>145,911</u>	<u>303,808</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Charitable Activity	23,021	373,354	396,375
Support costs	<u>80,372</u>	<u>2,901</u>	<u>83,272</u>
	<u>103,393</u>	<u>376,255</u>	<u>479,647</u>

The Who is Hussain Foundation

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

7. Support Costs

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Wages & Salaries	105,506	—	105,506
Pension Costs	2,213	—	2,213
Insurance	898	—	898
Motor & Travel	1,306	—	1,306
Accountancy fees	1,813	—	1,813
Professional costs	1,633	—	1,633
Other finance costs	5,431	602	6,033
Advertising & marketing	4,030	—	4,030
IT Costs	2,215	—	2,215
Depreciation	—	—	—
Other misc expenses	889	—	889
	<u>125,934</u>	<u>602</u>	<u>126,536</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Wages & Salaries	64,959	—	64,959
Pension Costs	2,164	—	2,164
Insurance	873	—	873
Motor & Travel	1,490	—	1,490
Accountancy fees	1,605	—	1,605
Professional costs	194	—	194
Other office costs	—	—	—
Other finance costs	2,726	2,901	5,627
Advertising & marketing	3,203	—	3,203
IT Costs	2,008	—	2,008
Depreciation	—	—	—
Other misc expenses	1,149	—	1,149
Subscription	—	—	—
	<u>80,371</u>	<u>2,901</u>	<u>83,272</u>

8. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2023 £	2022 £
Depreciation of tangible fixed assets	<u>—</u>	<u>—</u>

The Who is Hussain Foundation

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

9. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023 £	2022 £
Wages and salaries and social security costs	105,506	64,959
Employer contributions to pension plans	2,213	2,164
	<u>107,719</u>	<u>67,123</u>

The average head count of employees during the year was Nil (2022: Nil). The average number of full-time equivalent employees during the year is analysed as follows:

	2023 No.	2022 No.
Number of staff	<u>3</u>	<u>3</u>

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

10. Trustee remuneration and expenses

No Trustees were remunerated and/or had expenses incurred on their behalf or re-imbursed to them (2020 – Nil)

11. Tangible fixed assets

	Motor vehicles £	Equipment £	Total £
Cost			
At 1 January 2023	<u>1</u>	<u>180</u>	<u>181</u>
At 31 December 2023	<u>1</u>	<u>180</u>	<u>181</u>
Depreciation			
At 1 January 2023			
At 31 December 2023	<u>-</u>	<u>179</u>	<u>179</u>
Carrying amount			
At 31 December 2023	<u>1</u>	<u>1</u>	<u>2</u>
At 31 December 2022	<u>1</u>	<u>1</u>	<u>2</u>

The Who is Hussain Foundation

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

12. Debtors

	2023	2022
	£	£
Prepayments and accrued income	2,902	869
Other debtors	20,719	6,422
	<u>23,621</u>	<u>7,291</u>

13. Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	250	3,805
Accruals and deferred income	84,849	43,196
Social security and other taxes	1,977	2,280
	<u>87,076</u>	<u>49,281</u>

14. Pensions and other post-retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £2,213 (2022: £2,164).

15. Analysis of charitable funds

Unrestricted funds

The Who is Hussain Foundation

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

	At 1 January 2023	Income £	Expenditure £	At 31 December 2023
General funds	£ 220,130	£ 144,914	£ (157,897)	£ 207,147

Restricted funds

	At 1 January 2023	Income £	Expenditure £	At 31 December 2023
Restricted Fund	£ 17,536	£ 193,491	£ (145,911)	£ 65,116

Unrestricted funds

	At 1 January 2022	Income £	Expenditure £	At 31 December 2022
General funds	£ 214,366	£ 109,157	£ (103,393)	£ 220,130

Restricted funds

	At 1 January 2022	Income £	Expenditure £	At 31 December 2022
Restricted Fund	£ 33,408	£ 360,383	£ (376,255)	£ 17,536

Restricted funds and the balance of restricted funds at the year-end consists of funds for Webinars, ongoing Covid support and related measures, and seasonal Muharram campaign funds.

16. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible Fixed Assets	1	1	2
Current Assets	211,082	148,255	359,337
Current Liabilities	(3,936)	(83,140)	(87,076)
	<u>207,147</u>	<u>65,116</u>	<u>272,263</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible Fixed Assets	1	1	2
Current Assets	227,863	59,082	286,945
Current Liabilities	(7,734)	(41,547)	(49,281)
	<u>220,130</u>	<u>17,536</u>	<u>237,666</u>

THE WHO IS HUSSAIN FOUNDATION

England & Wales - Charity number 1174175

Accounts

COMPANY REGISTRATION NUMBER: 10585742
CHARITY REGISTRATION NUMBER: 1174175

The Who is Hussain Foundation
Unaudited Financial Statements
31 December 2022

SAMARA & CO
Chartered accountant
511 Kenton Lane
Harrow
Middlesex
HA3 JW

The Who is Hussain Foundation

Company Limited by Guarantee

Financial Statements

Year ended 31 December 2022

	Page
Trustees' annual report (incorporating the director's report)	1
Report to the board of trustees on the preparation of the unaudited statutory financial statements	8
Statement of financial activities (including income and expenditure account)	10
Balance Sheet	11
Notes to the financial statements	12

The Who is Hussain Foundation

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2022

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 December 2022.

Objects, Objectives and Activities

Summary of the objects set in the governing document are as follows:

- The prevention or relief of poverty anywhere in the world by providing: items and services to individuals in need and / or charities, or other organisations working to prevent or relieve poverty
- The relief of sickness and the preservation of health of people anywhere in the world by providing or assisting in the provision of equipment, facilities or services
- The advancement and promotion of education anywhere in the world in such ways as the Trustees think fit

The organisation carries out these purposes through a variety of activities including water provision, providing people with food donations, providing the homeless with food parcels, encouraging and facilitating blood donations and providing essential items to refugee camps.

Additionally, the organisation also advances education by informing and educating people about the life of Hussain ibn Ali. Hussain ibn Ali is an important historical figure and his principles of generosity, compassion, education and care are what the organisation is founded upon.

Structure, governance, and management

The charity is governed by its constitution as adopted on 26th January 2017. The Trustees meet on a regular basis and together oversee the management of the organisation, assisted by department heads who operate on a volunteer basis. The Trustees and volunteers typically meet at monthly intervals, meet regularly with the Chief Executive Officer and Chief of Operations, attend webinars and regularly keep abreast of the information and news on the Charity Commission website to remain updated at all times.

The Trustees operate a selection and induction policy and the appointment of new Trustees is agreed by all incumbent Trustees.

During the last quarter of 2020, a Chief Executive Officer (Mr M Rai) and Chief of Operations was appointed to lead on the strategy and operational matters of the entire organisation.

For more information, please visit www.whoishussain.org

Conflicts of Interest

Trustees and volunteers are expected to conduct the business of the charity with integrity at all times. All trustees and volunteers must declare any interests that may constitute a conflict. Clear policies and agreements are in place where such conflicts may arise.

Achievements and Performance

In order to meet the objectives, the Trustees together with staff and volunteers launched several campaigns, and carried out and oversaw a range of activities in 2022.

Performance is measured in two distinct areas:

1. Quantum and quality of activity and unit output: This includes measuring the level of activity by our volunteers alongside quantifying their impact on the basis of blood units donated, homeless people fed and lives saved, for instance.
-

The Who is Hussain Foundation

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2022

2. Website & Social media reach: This tracks the effectiveness of our education and awareness efforts by measuring website and social media traffic (hits, reach and engagement)

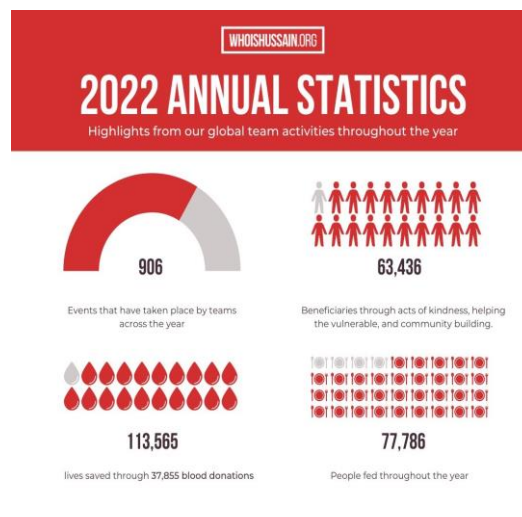
The highlights of these activities are as follows:

A turbulent few years have, unfortunately, ushered in more challenges for countless individuals and communities worldwide. With no end to the hardships they face daily, Who is Hussain continually strives to be a beacon of hope for those suffering. An optimistic year for the organisation, we reached further, and compassionately served so many more that need help and support, whilst sharing the legacy of Hussain ibn Ali.

2022 has indeed been a milestone year for Who is Hussain. Not only did it signify our first decade of servitude in the name of Hussain, but this year was also defined by some key moments that made it our best and most impactful one yet. This year's report delves into these significant achievements that will define our trajectory for years to come.



A decade of selfless service has yielded an incredibly positive impact on communities worldwide. Through their unwavering dedication to serve, our global teams have made a significant and valuable impression over the past ten years - the figures below truly reflect this.



As usual, all our global teams have been outstanding. Delivering and participating in the record-breaking Global Heroes Campaign, did in no way deter them from continuing to make a positive impact locally. This is a mere snapshot of some of the activities from this year.

- **Arusha, Tanzania (Africa)**

Often overlooked, homeless children, adults and widows remain destitute, without anyone to fulfil their most basic needs. Over 400 individuals were provided with a comforting meal, by our team in Arusha during the month of Ramadhan.



The Who is Hussain Foundation

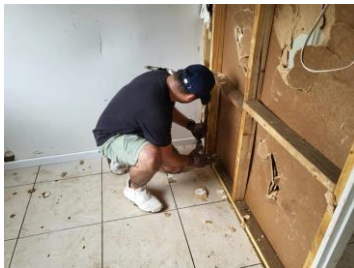
Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2022

- **Switzerland French (Europe)**

Fleeing the familiarities of their homes in favour of safety, refugees often endure difficulties settling into their host countries. To bring a sense of comfort, the Swiss-French team organised a visit to the *Centre d'hébergement collectif de Lancy*, which houses over 100 refugee children. Here, volunteers distributed gifts and spent quality time uplifting their spirits through several fun activities. It was an unforgettable day filled with smiles and joy!



- **Brisbane, Australia (Oceania)**

With the effects of climate change, natural disasters are becoming a regular occurrence. In response to the heavy floods in Australia in March, the Brisbane team put their efforts towards renovating 2 houses devastated by the floods. Over 10 people benefitted from this act of kindness.

- **Jaipur, India (Asia)**

In rural and impoverished areas of India, where women do not have access to necessary care or information, especially with respect to issues affecting them, any support is welcome. To commemorate International Women's Day in March, volunteers in Jaipur visited these areas to raise awareness of feminine hygiene and distributed sanitary towels to more than 50 women and girls.



- **Ottawa, Canada (Americas)**

In the harsh Canadian winter, the team in Ottawa chose to bring some warmth to the general public in the busy downtown area. As an act of kindness, they distributed free hot chocolate whilst raising awareness of Hussain ibn Ali. More than 325 people happily stopped for a conversation and hot chocolate, despite freezing temperatures.

Campaigns:

- **Global Blood Heroes**

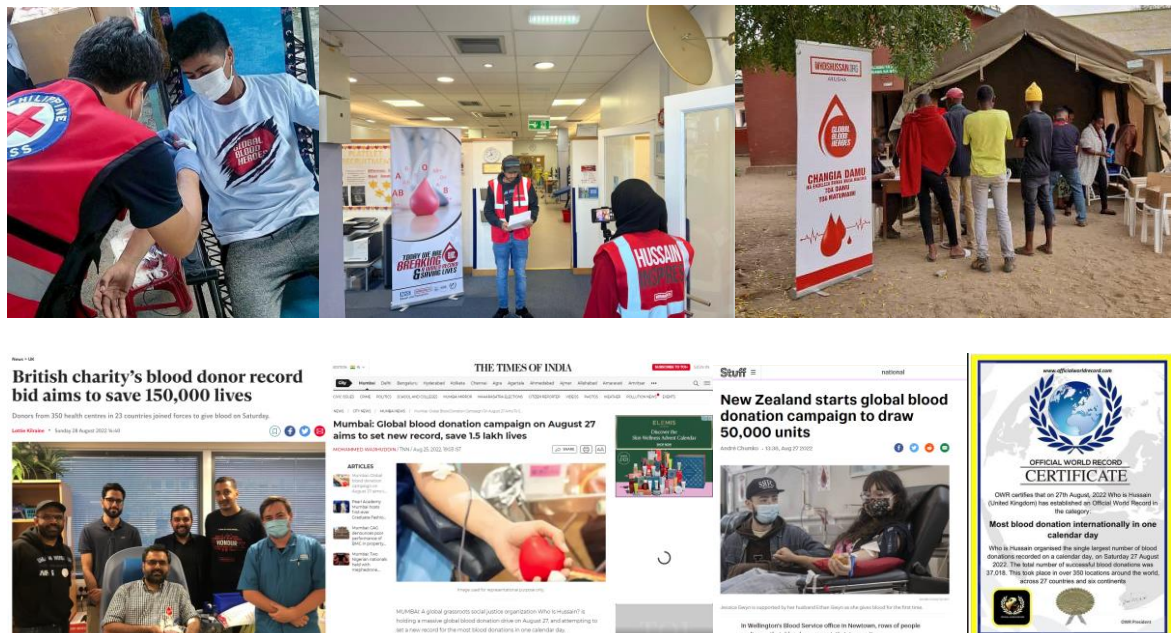
Amongst all the projects undertaken this year, Global Blood Heroes no doubt made a significant positive impact globally. Thousands of individuals worldwide united on 27 August to donate blood. Collectively, they broke a world record and spread the name of Hussain ibn Ali further than ever before via international mainstream media - and most importantly, **saved over 110,000 lives**.

The Who is Hussain Foundation

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) (continued)

Year ended 31 December 2022



● Sprint for Sight

Collaborating with global charity Sightsavers, our relief campaign this year aimed to provide much-needed cataract surgeries for impoverished individuals in Pakistan.

With little to no access to adequate healthcare, and in particular eye health care, communities in rural areas of Pakistan are affected. Many individuals suffering from cataracts have been unable to work, thus unable to support their families, as the primary breadwinners. Left untreated, cataracts can cause blindness, thus causing irreversible damage.

Easily treated with a straightforward procedure, Sightsavers provide many impoverished communities across the world with access to cataract surgeries. Fundraising for this cause, a 16-strong group of runners participated in the Richmond Park Half Marathon (London) in June. Collectively **raising more than £50,000**, these funds will help to **restore the sight of over 1,400 individuals**, transforming the lives of many more. An extraordinary effort from our fundraisers, many of whom were first-time runners!



The Who is Hussain Foundation

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2022

Projects & Appeals

- **The Fresh Start Project**

Combining 3 different causes, and supporting 3 communities, the Fresh Start Project was the product of a collaboration with the Relief Societies of SOAS and City University, London (UK). Seeking to provide a fresh start to impoverished communities desperately in need, over £29,000 was raised. These funds were divided to support communities with their own localised needs, in Mbeya (Tanzania), Mombasa (Kenya) and Kinshasa (Congo). As yet, this project is partially complete, however, funds have been allocated and plans are underway to secure a fresh start for these communities



Investment policy

Surplus funds are held as cash in the charity's main bank account.

Reserves Policy

The organisation operates a reserves policy that consists of 3 months of forthcoming annual budget expenditure.

To safeguard the need for sufficient funds to cover on-going management, administration and support costs, as well as to respond to emergency appeals, the Board aims to maintain unrestricted, free, reserves (i.e. general reserves less any tangible fixed assets) at a level that equates to 3 months of forthcoming annual budget expenditure. This amounts to £50,000.

As at the year end date, free reserves of the charity amounted to £220,130. Therefore, the Board is happy with this position.

The Who is Hussain Foundation

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2022

Risk Management

The Trustees recognise that effective risk management is essential in achieving the Charity's objectives. Risk management is considered an integral element of all decision making and identifying appropriate procedures to ensure that risk levels are acceptable in each case. The Trustees believe that it is important to develop and enhance the approach in risk management, to ensure it remains fit for purpose. The Charity identifies the risks related to the organisation and have procedures in place to mitigate the risks and are reviewed on a regular basis.

The Charity identifies the following as the main risks as a threat to its operations:

Loss of high level income from donors

Loss of key staff

Data security

Volunteer management

The steps that we have put in place to mitigate these risks include:

Sustainable financial income such as monthly donations via standing orders and hosting regular fundraising events

Employee support, employee benefits, Return to work support, Regular opportunities and training development, Health and Well-being

Trainings on GDPR, Formulation and adherence to GDPR procedures and protocols, Data Protection Manager

Memorandum of Agreement, Secure online portal for volunteers resources and guidelines, regular volunteer support

Financial review

The results of the Charity's activities are shown on pages 10-11. Overall income amounted to £469,540 (2021: £250,143) with expenses of £479,648 (2021 £215,922), yielding a net surplus/(deficit) of £(10,108) (2021 - £34,221). Total Reserves Carried forward is £237,666 (2021 -£247,774).

Plans for future periods

In addition to the objectives outlined above, the Charity has additional objectives over the forthcoming 12-month period:

- Commence script writing and commissioning of a video on the life and legacy of Hussain ibn Ali
- Organise and execute training conferences and sessions for our teams based internationally
- Continue to serve the needy, the homeless and the impoverished
- Launch and maintain an innovative 'Action Kit' representing a key information source on individuals can engage in promoting key social justice campaigns in their local communities.
- Continue training teams around the world
- Continue with the website redevelopment to reflect the growth of the organisation in all directions, and in line with valuable feedback received from our target audiences

The Who is Hussain Foundation

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2022

Trustees Responsibilities

The Trustees, who are also directors of The Who Is Hussain Foundation for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires trustees to prepare financial statements for each financial year that give a true and fair view of the state of affairs of the charitable company and of the outgoing resources and application of resources, including the 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 then 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 have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business

The Trustees are responsible for keeping proper accounting records that 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.

Appreciation

The Charity is blessed with a team of representatives that are committed to serving and perpetuating the noble legacy of Hussain ibn Ali with passion and utmost sincerity. This organisation would not be where it is today without them. To our advisors, donors and well-wishers, we extend a very heartfelt vote of thanks for their ever-present guidance and support.

The trustees' annual report and the strategic report were approved on 26 September 2023 and signed on behalf of the board of trustees by:



Mr M Gokal
Trustee

The Who is Hussain Foundation

Company Limited by Guarantee

Report to the Board of Trustees on the Preparation of the Unaudited Statutory Financial Statements of The Who is Hussain Foundation

Year ended 31 December 2022

Reference and administrative details

Registered charity name	The Who is Hussain Foundation
Charity registration number	1174175
Company registration number	10585742
Principal office and registered office	Unit 102, Metroline House 118-122 College Road Harrow Middlesex HA1 1BQ
Registered office	Unit 102, Metroline House 118-122 College Road Harrow Middlesex HA1 1BQ
The Trustees	Mr M Gokal Mr M K Khaki Mr M Ramzanali Miss Esmat Jeraj (Appointed 11/12/22)
Accountant	Samara & Co Chartered accountant 511 Kenton Lane Harrow Middlesex HA3 JW

The Who is Hussain Foundation

Company Limited by Guarantee

Report to the Board of Trustees on the Preparation of the Unaudited Statutory Financial Statements of The Who is Hussain Foundation

Year ended 31 December 2022

I report to the trustees on my examination of the financial statements of The Who is Hussain Foundation ('the charity') for the year ended 31 December 2022.

Responsibilities and basis of report

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

Having satisfied myself that the accounts of the company 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 the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

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 the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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.

Independent Examiner

511 Kenton Lane
Harrow
Middlesex
HA37JW

The Who is Hussain Foundation

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 December 2022

			2022		2021
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations	5	109,157	360,383	469,540	250,143
Total income		<u>109,157</u>	<u>360,383</u>	<u>469,540</u>	<u>250,143</u>
Expenditure					
Expenditure on charitable activities	6,7	103,393	376,255	479,648	215,922
Total expenditure		<u>103,393</u>	<u>376,255</u>	<u>479,648</u>	<u>215,922</u>
Net income/(expenditure) and net movement in funds		<u>5,764</u>	<u>(15,872)</u>	<u>(10,108)</u>	<u>34,221</u>
Reconciliation of funds					
Total funds brought forward		214,366	33,408	247,774	213,553
Total funds carried forward		<u>220,130</u>	<u>17,536</u>	<u>237,666</u>	<u>247,774</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 12 to 19 form part of these financial statements.

The Who is Hussain Foundation

Company Limited by Guarantee

Balance Sheet

31 December 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible fixed assets	11	2	2
Current assets			
Debtors	12	7,291	5,814
Cash at bank and in hand		279,654	322,278
		<u>286,945</u>	<u>328,092</u>
Creditors: amounts falling due within one year	13	49,281	(80,320)
Net current assets		<u>237,664</u>	<u>247,772</u>
Total assets less current liabilities		<u>237,666</u>	<u>247,774</u>
Net assets		<u>237,666</u>	<u>247,774</u>
Funds of the charity			
Restricted funds		17,536	33,408
Unrestricted funds		220,130	214,366
Total charity funds	15	<u>237,666</u>	<u>247,774</u>

For the year ending 31 December 2022 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 company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 26 September 2023 and are signed on behalf of the board by:



Mr M Gokal
Trustee

The notes on pages 12 to 19 form part of these financial statements.

The Who is Hussain Foundation

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 December 2022

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Unit 102 Metroline House, 118-122 College Road, Harrow HA1 1BQ.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue as a going concern for a period of 12 months following the date of the Balance Sheet signed on.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- (a) No cash flow statement has been presented for the company.
- (b) Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty

The following judgements (apart from those involving estimates) have been made in the process of applying the above accounting policies that have had the most significant effect on the amounts recognised in the financial statements: Depreciation rates for tangible assets and the basis of Support cost allocation

The Who is Hussain Foundation

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

3. Accounting policies *(continued)*

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal.

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

The Who is Hussain Foundation

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment - 33% straight line

Financial instruments

The Charity does not have a material holding in complex financial instruments. The Charity only holds basic Financial Instruments. The financial assets and financial liabilities of the Charity are as follows:

Debtors - trade and other debtors (including accrued income) are basic financial instruments and are debt instruments measured at amortised cost as detailed in Note 14. Prepayments are not financial instruments.

Cash at bank - is classified as a basic financial instrument and is measured at face value.

Liabilities - trade creditors, accruals and other creditors will be classified as financial instruments, and are measured at amortised cost as detailed in Note 13. Taxation and social security are not included in the financial instruments disclosure. Deferred income is not deemed to be a financial liability, as in the cash settlement has already taken place and there is simply an obligation to deliver charitable services rather than cash or another financial instrument.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

The Who is Hussain Foundation

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

4. Limited by guarantee

The liability of Members is limited. Every Member promises, if the Charity is dissolved while he/she remains a Member or within one year after he/she ceases to be a member, to pay up to £1 towards:

"payment of those debts and liabilities of the Charity incurred before he/she ceased to be a Member; " payment of the costs, charges and expenses of winding up; and" the adjustment of rights of contributors among themselves.

5. Donations

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations	<u>109,157</u>	<u>360,383</u>	<u>469,540</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Donations	<u>147,899</u>	<u>102,244</u>	<u>250,143</u>

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Charitable Activity	23,021	373,354	396,375
Support costs	<u>80,372</u>	<u>2,901</u>	<u>83,272</u>
	<u>103,393</u>	<u>376,255</u>	<u>479,647</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Charitable Activity	31,142	78,297	109,439
Support costs	<u>101,678</u>	<u>4,805</u>	<u>106,483</u>
	<u>132,820</u>	<u>83,102</u>	<u>215,922</u>

The Who is Hussain Foundation

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

7. Support Costs

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Wages & Salaries	64,959	—	64,959
Pension Costs	2,164	—	2,164
Insurance	873	—	873
Motor & Travel	1,490	—	1,490
Accountancy fees	1,605	—	1,605
Professional costs	194	—	194
Other finance costs	2,726	2,901	5,627
Advertising & marketing	3,203	—	3,203
IT Costs	2,008	—	2,008
Depreciation	—	—	—
Other misc expenses	1,149	—	1,149
	<u>80,371</u>	<u>2,901</u>	<u>83,272</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Wages & Salaries	85,674	—	85,674
Pension Costs	1,850	—	1,850
Insurance	945	—	945
Motor & Travel	—	—	—
Accountancy fees	1,560	—	1,560
Professional costs	2,592	—	2,592
Other office costs	—	—	—
Other finance costs	5,537	473	6,010
Advertising & marketing	2,549	—	2,549
IT Costs	892	—	892
Depreciation	44	4,332	4,376
Other misc expenses	35	—	35
Subscription	—	—	—
	<u>101,678</u>	<u>4,805</u>	<u>106,483</u>

8. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2022 £	2021 £
Depreciation of tangible fixed assets	<u>—</u>	<u>4,376</u>

The Who is Hussain Foundation

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

9. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022	2021
	£	£
Wages and salaries and social security costs	64,959	85,674
Employer contributions to pension plans	2,164	1,850
	<u>67,123</u>	<u>87,524</u>

The average head count of employees during the year was Nil (2021: Nil). The average number of full-time equivalent employees during the year is analysed as follows:

	2022	2021
	No.	No.
Number of staff	<u>3</u>	<u>3</u>

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

10. Trustee remuneration and expenses

No Trustees were remunerated and/or had expenses incurred on their behalf or re-imbursed to them (2021 – Nil)

11. Tangible fixed assets

	Motor vehicles £	Equipment £	Total £
Cost			
At 1 January 2022	13,000	180	13,180
At 31 December 2022	<u>13,000</u>	<u>180</u>	<u>13,180</u>
Depreciation			
At 1 January 2022			
At 31 December 2022	<u>12,999</u>	<u>179</u>	<u>13,178</u>
Carrying amount			
At 31 December 2022	<u>1</u>	<u>1</u>	<u>2</u>
At 31 December 2021	<u>1</u>	<u>1</u>	<u>2</u>

The Who is Hussain Foundation

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

12. Debtors

	2022	2021
	£	£
Trade debtors	-	-
Prepayments and accrued income	869	1,033
Other debtors	6,422	4,781
	<u>7,291</u>	<u>5,814</u>

13. Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	3,805	520
Accruals and deferred income	43,196	77,728
Social security and other taxes	2,280	2,072
Other creditors	-	-
	<u>49,281</u>	<u>80,320</u>

14. Pensions and other post-retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £2,164 (2021: £1,850).

The Who is Hussain Foundation

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

15. Analysis of charitable funds

Unrestricted funds

	At 1 January 20 22	Income £	Expenditure £	At 31 December 2022 £
General funds	<u>214,366</u>	<u>109,157</u>	<u>(103,393)</u>	<u>220,130</u>

Restricted funds

	At 1 January 20 22	Income £	Expenditure £	At 31 December 2022 £
Restricted Fund	<u>33,408</u>	<u>360,383</u>	<u>(376,255)</u>	<u>17,536</u>

Unrestricted funds

	At 1 January 20 21	Income £	Expenditure £	At 31 December 2021 £
General funds	<u>199,287</u>	<u>147,899</u>	<u>(132,820)</u>	<u>214,366</u>

Restricted funds

	At 1 January 20 21	Income £	Expenditure £	At 31 December 2021 £
Restricted Fund	<u>14,266</u>	<u>102,244</u>	<u>(83,102)</u>	<u>33,408</u>

Restricted funds and the balance of restricted funds at the year-end consists of funds for webinars, ongoing Covid support and related measures, and seasonal Muharram campaign funds.

16. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible Fixed Assets	1	1	2
Current Assets	227,863	59,082	286,945
Current Liabilities	<u>(7,734)</u>	<u>(41,547)</u>	<u>(49,281)</u>
	<u>220,130</u>	<u>17,536</u>	<u>237,666</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible Fixed Assets	1	1	2
Current Assets	218,577	109,515	328,092
Current Liabilities	<u>(4,212)</u>	<u>(76,108)</u>	<u>(80,320)</u>
	<u>214,366</u>	<u>33,408</u>	<u>247,774</u>

THE WHO IS HUSSAIN FOUNDATION

England & Wales - Charity number 1174175

Accounts

The Who is Hussain Foundation
Unaudited Financial Statements
31 December 2021

SAMARA & CO
Chartered accountant
511 Kenton Lane
Harrow
Middlesex
HA3 JW

The Who is Hussain Foundation

Company Limited by Guarantee

Financial Statements

Year ended 31 December 2021

	Page
Trustees' annual report (incorporating the director's report)	1
Report to the board of trustees on the preparation of the unaudited statutory financial statements	10
Statement of financial activities (including income and expenditure account)	11
Balance Sheet	12
Notes to the financial statements	13

The Who is Hussain Foundation

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2021

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 December 2021.

Objects, Objectives and Activities

Summary of the objects set in the governing document are as follows:

- The prevention or relief of poverty anywhere in the world by providing: items and services to individuals in need and / or charities, or other organisations working to prevent or relieve poverty
- The relief of sickness and the preservation of health of people anywhere in the world by providing or assisting in the provision of equipment, facilities or services
- The advancement and promotion of education anywhere in the world in such ways as the Trustees think fit

The organisation carries out these purposes through a variety of activities including water provision, providing people with food donations, providing the homeless with food parcels, encouraging and facilitating blood donations and providing essential items to refugee camps.

Additionally, the organisation also advances education by informing and educating people about the life of Hussain ibn Ali. Hussain ibn Ali is an important historical figure and his principles of generosity, compassion, education and care are what the organisation is founded upon.

Structure, governance, and management

The charity is governed by its constitution as adopted on 26th January 2017. The Trustees meet on a regular basis and together oversee the management of the organisation, assisted by department heads who operate on a volunteer basis. The Trustees and volunteers typically meet at monthly intervals, meet regularly with the Chief Executive Officer and Chief of Operations, attend webinars and regularly keep abreast of the information and news on the Charity Commission website to remain updated at all times.

The Trustees operate a selection and induction policy and the appointment of new Trustees is agreed by all incumbent Trustees.

During the last quarter of 2020, a Chief Executive Officer (Mr M Rai) and Chief of Operations was appointed to lead on the strategy and operational matters of the entire organisation.

For more information, please visit www.whoishussain.org

Conflicts of Interest

Trustees and volunteers are expected to conduct the business of the charity with integrity at all times. All trustees and volunteers must declare any interests that may constitute a conflict. Clear policies and agreements are in place where such conflicts may arise.

Achievements and Performance

In order to meet the objectives, the Trustees together with staff and volunteers launched several campaigns, and carried out and oversaw a range of activities in 2021.

Performance is measured in two distinct areas:

1. Quantum and quality of activity and unit output: This includes measuring the level of activity by our volunteers alongside quantifying their impact on the basis of blood units donated, homeless people fed and lives saved, for instance.
-

The Who is Hussain Foundation

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2021

2. Website & Social media reach: This tracks the effectiveness of our education and awareness efforts by measuring website and social media traffic (hits, reach and engagement)

The highlights of these activities are as follows:

The tumultuous events of the previous year made way for an opportunity to restore much needed hope. At Who is Hussain we did just that - this report explores the undeniable impact our teams made within their local communities to rebuild, revive and recover hope.

The breadth of activity is extensive, to detail the impact of each and every Who is Hussain team would be far too lengthy. Below is a mere snapshot of the activities taking place across all continents our teams are present in.

- **Mbeya, Tanzania (Africa)**

Working closely with underprivileged communities, the team in Mbeya have been providing hot meals, food boxes and other grocery supplies to help families put food on the table.

Recognising the need for medical help the Mbeya team organised two medically focused events, combining free medical screening and blood drives. People benefited from free medical screening of diseases such as Hepatitis, Malaria, venereal diseases and tests for diabetes, hypertension and other non-infectious diseases. For those who could, they donated blood, and **the team managed to collect over 65 units - enough to save over 200 lives**. The impact these events have on the local population is immeasurable.



- **Beirut, Lebanon (Asia)**

With the economy in recession, Who is Hussain Lebanon continued to provide assistance wherever they could - whether that was through grocery boxes, hot meals or financial assistance - they were always looking out for their neighbours whom they could help. Their ultimate goal was to serve. The 10 days of kindness campaign aimed to do just that.

Dedicating each day to a particular act of kindness, the team meticulously **organised 10 events in 10 days**. Amongst these acts **over 1,000 masks were distributed** to protect against the ongoing coronavirus, food and essential items were given to impoverished families, and refreshments were given to sanitation workers. More notably, however, were the other acts that the team undertook - with the decline in the economy, the population is increasingly suffering financially. The team supported small businesses and street vendors by purchasing their goods and distributing them to underprivileged families and the public, in addition to paying off loans and debts that

The Who is Hussain Foundation

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2021

they had taken to start or grow their businesses. Overall, the team managed to **positively impact the lives of over 2400 individuals**.

- **Chicago, USA (North America)**

The team have become well-known across the city for their backpack drive, collecting and distributing back-to-school supplies for children from underprivileged families, to provide them with a good start to the new school year. Launched in 2016, with a mere 350 backpacks, the team reached **phenomenal success this year with 1,200 backpacks** which were packed and distributed to children in local schools. This event, as it has in previous years, garnered significant media coverage from ABC, CBS WGN, FOX and UNIVISION - a Spanish language channel, expanding the reach amongst the spanish-speaking residents of Chicago.



- **Buenos Aires, Argentina (South America)**

A relatively new team, set up just over a year ago, volunteers in Buenos Aires did not hesitate to start serving communities in need, organising ten events this year. Since the onset of the global pandemic, and the increased vulnerability of local impoverished communities, the team have **distributed food and essential items to over 100 families in need, provided more than 90 gallons of clean drinking water** to the most poverty-stricken province in Argentina and spread environmental awareness through handing out plants to the general public.

- **Sydney, Australia (Oceania)**

With the Afghan crisis escalating over the summer millions of Afghans fled their homes to find safety. Thousands of refugees arrived in Australia, without much of their possessions, leaving families in desperate need of basic necessities, especially for their children. The Who is Hussain team in Sydney, who have struggled to organise events due to the pandemic and the heavy restrictions in place, managed to safely organise a donation drive for Afghan refugee families.

A total of 40 refugee families with young babies and children were supported through this drive, owing to the generosity of the donors galvanising quickly to ensure these families were not left unsupported.

- **Paris, France (Europe)**

The #SpeakOut campaign encouraged individuals to speak out against social justice issues affecting populations globally. The team in France bravely took the #SpeakOut campaign to a greater level, especially given the political climate of the country. They dedicated an entire day - the day of Arbaeen - 40 days after the day of Ashura, to share the timeless message that Hussain sought to spread - that of humanity, compassion and solidarity. Thirty volunteers toured the capital city to engage with the public and stimulate thought-provoking conversations. With **more than 300 water bottles being distributed to passers-by**, this initiated discussions around the shortage of clean water around the world.

The Who is Hussain Foundation

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2021

Campaigns:

- **#GIVE**

The successful #GIVE campaign which has been running for five years now aims to provide lifesaving heart surgery and treatment for impoverished children. To date almost two dozen children have been given a new lease of life through surgeries and treatment, with many more still in need. This year, we chose to be more ambitious. Setting a **hopeful target of £60,000 we not only met it, but surpassed it**. This was in no doubt due to a significant number of eager and motivated crowdfunders and fundraisers who desired to do their part.

This year's campaign gave rise to our first group of marathon runners. 22 individuals from a northwest London community group, Stanmore Jafferys, signed up to participate in the London Landmarks Half Marathon (LLHM). Many of the participants had never run long distances before. This became a sponsored event for the campaign, and as word spread rapidly about the impact these funds could have on the lives of impoverished children in Iraq, the donations came rolling in!

As a result, the runners raised over £55,000, and, along with other direct donations, **the total amount raised was just over a phenomenal £80,000**. This will indeed have an incredible impact on the lives of so many children and bring hope to their families.



- **#Speakout**

This social media campaign, entitled #SpeakOut, invited people to **speak out against the issues affecting communities worldwide**. Issues entrenched in much injustice, inequality and oppression, are - more often than not - the issues that are often subverted and not addressed in the media. With the objective of amplifying the voices of those who are oppressed, without speaking over them or for them, this campaign highlighted a wide range of issues.



The Who is Hussain Foundation

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2021

From racism and inequality to climate change and plastic pollution, our social media posts highlighted these issues and suggested ways in which the public could use their voice - be it vocal or virtual - to speak out.

As with all their events throughout the year, during this campaign, teams continued to provide hope and ease the suffering of those affected by global issues. Through their acts of kindness, through their remembrance of those who are suffering, through extending a helping hand to the vulnerable, our teams hope to inspire the wider public to serve humanity.

Projects & Appeals:

- **Kinshasa, Congo Orphanage**

Earlier this year, on their visit to the orphanage, the Kinshasa team **discovered that over 50 orphans had no permanent home despite being under the care of the local orphanage**. They were made to stay in unfit and often unsanitary conditions, in shelters, churches and neighbours' houses. The team decided they could not just stand by and do nothing.

Almost immediately, the team started to research local available properties which could be adapted to suit the needs of these wonderful children. A place that could be their home and cater to all their needs. After months of persistent searching and viewing properties, and a rigorous fundraising campaign, the team secured the perfect place.

What followed were renovations to ensure the property was upto a high standard, including drilling a borehole and the installation of a water tank for a sufficient and clean water supply, so that it would provide the children with shelter, food, education and care that they deserved. Five months after the initial visit to the orphans, the property was ready. Excitement filled the air as the new home was revealed to the children.



- **Bangalore, India - Oxygen Crisis appeal**

When the second wave of the coronavirus hit India in March of this year, the results were devastating. With 34 million positive cases, and half a million deaths, resources were stretched. Like many countries around the world, hospitals were overwhelmed, bedspace was sparse, but India, in particular, had an alarming shortage of oxygen machines.

With the aim of procuring a few ventilators initially, the Who is Hussain India team partnered with the Who is Hussain Central Team to launch an international emergency online appeal. Setting a target of £16,500 this was astonishingly crowdfunded within 24 hours. The generosity of donors from around the world helped to **raise over £20,000 which enabled the team to obtain over 50 machines**.

Setting up the 'Give Hope Oxygen Bank', the Bangalore team ensured this would be easily and readily accessible to whoever needed it. A system was put in place whereby anyone who needed medical assistance through oxygen could get it 24/7, at no extra cost. The Bangalore team were on call through a 24/7 helpline, assisted by specialist doctors, and employed a rickshaw driver to deliver these machines to patients in their homes. Logistics

The Who is Hussain Foundation

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2021

were set up extremely efficiently by the team, **filling a gap left by the local system, supporting and ultimately providing over 100 people with medical help they so desperately needed.**



Investment policy

Surplus funds are held as cash in the charity's main bank account.

Reserves Policy

The organisation operates a reserves policy that consists of 3 months of forthcoming annual budget expenditure.

To safeguard the need for sufficient funds to cover on-going management, administration and support costs, as well as to respond to emergency appeals, the Board aims to maintain unrestricted, free, reserves (i.e. general reserves less any tangible fixed assets) at a level that equates to 3 months of forthcoming annual budget expenditure. This amounts to £50,000.

As at the year end date, free reserves of the charity amounted to £214,366. Therefore, the Board is happy with this position.

The Who is Hussain Foundation

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2021

Risk Management

The Trustees recognise that effective risk management is essential in achieving the Charity's objectives. Risk management is considered an integral element of all decision making and identifying appropriate procedures to ensure that risk levels are acceptable in each case. The Trustees believe that it is important to develop and enhance the approach in risk management, to ensure it remains fit for purpose. The Charity identifies the risks related to the organisation and have procedures in place to mitigate the risks and are reviewed on a regular basis.

The Charity identifies the following as the main risks as a threat to its operations:

Loss of high level income from donors

Loss of key staff

Data security

Volunteer management

The steps that we have put in place to mitigate these risks include:

Sustainable financial income such as monthly donations via standing orders and hosting regular fundraising events

Employee support, employee benefits, Return to work support, Regular opportunities and training development, Health and Well-being

Trainings on GDPR, Formulation and adherence to GDPR procedures and protocols, Data Protection Manager

Memorandum of Agreement, Secure online portal for volunteers resources and guidelines, regular volunteer support

Financial review

The results of the Charity's activities are shown on pages 11-20. Overall income amounted to £250,143 in 2021 (£2020: £264,018) with expenses of £215,922 (£2020: £175,291), yielding a net surplus of £34,221, which has been carried forward to 2022. Total Reserves carried forward is £247,774.

Plans for future periods

In addition to the objectives outlined above, the Charity has additional objectives over the forthcoming 12-month period:

- Commence script writing and commissioning of a video on the life and legacy of Hussain ibn Ali
 - Organise and execute a European representative training conference for our teams based internationally
 - Continue to serve the needy, the homeless and the impoverished
 - Launch an innovative 'Action Kit' representing a key information source on individuals can engage in promoting key social justice campaigns in their local communities.
 - Continue training teams around the world - Europe conference
 - Establish and develop a relief arm for the organisation in order to streamline relief efforts of our global teams
-

The Who is Hussain Foundation

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2021

- Continue with the website redevelopment to reflect the growth of the organisation in all directions, and in line with valuable feedback received from our target audiences

Trustees Responsibilities

The Trustees, who are also directors of The Who Is Hussain Foundation for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires trustees to prepare financial statements for each financial year that give a true and fair view of the state of affairs of the charitable company and of the outgoing resources and application of resources, including the 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 then 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 have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business

The Trustees are responsible for keeping proper accounting records that 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.

Appreciation

The Charity is blessed with a team of representatives that are committed to serving and perpetuating the noble legacy of Hussain ibn Ali with passion and utmost sincerity. This organisation would not be where it is today without them. To our advisors, donors and well-wishers, we extend a very heartfelt vote of thanks for their ever-present guidance and support.

The trustees' annual report and the strategic report were approved on 23rd September 2022 and signed on behalf of the board of trustees by:



Mr M Gokal
Trustee

The Who is Hussain Foundation

Company Limited by Guarantee

Report to the Board of Trustees on the Preparation of the Unaudited Statutory Financial Statements of The Who is Hussain Foundation

Year ended 31 December 2021

Reference and administrative details

Registered charity name The Who is Hussain Foundation

Charity registration number 1174175

Company registration number 10585742

Principal office and registered office Islamic Centre
Wood Lane
Stanmore
Harrow
HA7 4LQ

Registered office Unit 102, Metroline House
118-122 College Road
Harrow
Middlesex
HA1 1BQ

The Trustees Mr M Gokal
Mr M K Khaki
Mr M Ramzanali

Accountant Samara & Co
Chartered accountant
511 Kenton Lane
Harrow
Middlesex
HA3 JW

The Who is Hussain Foundation

Company Limited by Guarantee

Report to the Board of Trustees on the Preparation of the Unaudited Statutory Financial Statements of The Who is Hussain Foundation

Year ended 31 December 2021

I report to the trustees on my examination of the financial statements of The Who is Hussain Foundation ('the charity') for the year ended 31 December 2021.

Responsibilities and basis of report

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

Having satisfied myself that the accounts of the company 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 the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

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 the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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.

Independent Examiner

511 Kenton Lane
Harrow
Middlesex
HA3 JW

The Who is Hussain Foundation

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 December 2021

		Unrestricted funds	2021 Restricted funds	Total funds	2020 Total funds
	Note	£	£	£	£
Income and endowments					
Donations	5	147,899	102,244	250,143	264,018
Total income		<u>147,899</u>	<u>102,244</u>	<u>250,143</u>	<u>264,018</u>
Expenditure					
Expenditure on charitable activities	6,7	132,820	83,102	215,922	175,291
Total expenditure		<u>132,820</u>	<u>83,102</u>	<u>215,922</u>	<u>175,291</u>
Net income/(expenditure) and net movement in funds		<u>15,079</u>	<u>19,142</u>	<u>34,221</u>	<u>88,727</u>
Reconciliation of funds					
Total funds brought forward		199,287	14,266	213,553	124,827
Total funds carried forward		<u>214,366</u>	<u>33,408</u>	<u>247,774</u>	<u>213,554</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 13 to 20 form part of these financial statements.

The Who is Hussain Foundation

Company Limited by Guarantee

Balance Sheet

31 December 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible fixed assets	11	2	4,378
Current assets			
Debtors	12	5,814	11,475
Cash at bank and in hand		322,278	200,537
		<u>328,092</u>	<u>212,012</u>
Creditors: amounts falling due within one year	13	(80,320)	(2,836)
Net current assets		<u>247,772</u>	<u>209,176</u>
Total assets less current liabilities		<u>247,774</u>	<u>213,554</u>
Net assets		<u><u>247,774</u></u>	<u><u>213,554</u></u>
Funds of the charity			
Restricted funds		33,408	14,267
Unrestricted funds		<u>214,366</u>	<u>199,287</u>
Total charity funds	15	<u><u>247,774</u></u>	<u><u>213,554</u></u>

For the year ending 31 December 2021 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 company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 23rd September 2022 and are signed on behalf of the board by:



Mr M Gokal
Trustee

The notes on pages 13 to 20 form part of these financial statements.

The Who is Hussain Foundation

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 December 2021

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Unit 102 Metroline House, 118-122 College Road, Harrow HA1 1BQ.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue as a going concern for a period of 12 months following the date of the Balance Sheet signed on.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- (a) No cash flow statement has been presented for the company.
- (b) Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty

The following judgements (apart from those involving estimates) have been made in the process of applying the above accounting policies that have had the most significant effect on the amounts recognised in the financial statements: Depreciation rates for tangible assets and the basis of Support cost allocation

The Who is Hussain Foundation

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

3. Accounting policies *(continued)*

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal.

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

The Who is Hussain Foundation

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment - 33% straight line

Financial instruments

The Charity does not have a material holding in complex financial instruments. The Charity only holds basic Financial Instruments. The financial assets and financial liabilities of the Charity are as follows:

Debtors - trade and other debtors (including accrued income) are basic financial instruments and are debt instruments measured at amortised cost as detailed in Note 14. Prepayments are not financial instruments.

Cash at bank - is classified as a basic financial instrument and is measured at face value.

Liabilities - trade creditors, accruals and other creditors will be classified as financial instruments, and are measured at amortised cost as detailed in Note 13. Taxation and social security are not included in the financial instruments disclosure. Deferred income is not deemed to be a financial liability, as in the cash settlement has already taken place and there is simply an obligation to deliver charitable services rather than cash or another financial instrument.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

The Who is Hussain Foundation

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

4. Limited by guarantee

The liability of Members is limited. Every Member promises, if the Charity is dissolved while he/she remains a Member or within one year after he/she ceases to be a member, to pay up to £1 towards:

" payment of those debts and liabilities of the Charity incurred before he/she ceased to be a Member; " payment of the costs, charges and expenses of winding up; and" the adjustment of rights of contributors among themselves.

5. Donations

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Donations	147,899	102,244	250,143
	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations			
Donations	138,848	125,170	264,018

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Charitable Activity	31,142	78,297	109,439
Support costs	101,678	4,805	106,483
	132,820	83,102	215,922
	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Charitable Activity	21,639	92,572	114,211
Support costs	53,970	7,110	61,080
	75,609	99,682	175,291

The Who is Hussain Foundation

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

7. Support Costs

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Wages & Salaries	85,674	—	85,674
Pension Costs	1,850	—	1,850
Insurance	945	—	945
Motor & Travel	—	—	—
Accountancy fees	1,560	—	1,560
Professional costs	2,592	—	2,592
Other finance costs	5,537	473	6,010
Advertising & marketing	2,549	—	2,549
IT Costs	892	—	892
Depreciation	44	4,332	4,376
Other misc expenses	35	—	35
	<u>101,678</u>	<u>4,805</u>	<u>106,483</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Wages & Salaries	42,185	—	42,185
Pension Costs	842	—	842
Insurance	620	—	620
Motor & Travel	1,813	—	1,813
Accountancy fees	1,560	—	1,560
Professional costs	1,222	—	1,222
Other office costs	—	—	—
Other finance costs	3,852	368	4,220
Advertising & marketing	651	2,408	3,059
IT Costs	1,083	—	1,083
Depreciation	60	4,334	4,394
Other misc expenses	82	—	82
Subscription	—	—	—
	<u>53,970</u>	<u>7,110</u>	<u>61,080</u>

8. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2021 £	2020 £
Depreciation of tangible fixed assets	<u>4,376</u>	<u>4,394</u>

The Who is Hussain Foundation

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

9. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021	2020
	£	£
Wages and salaries and social security costs	85,674	42,185
Employer contributions to pension plans	1,850	842
	<u>87,524</u>	<u>43,027</u>

The average head count of employees during the year was 3 (2020: 2). The average number of full-time equivalent employees during the year is analysed as follows:

	2021	2020
	No.	No.
Number of staff	<u>3</u>	<u>2</u>

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

10. Trustee remuneration and expenses

No Trustees were remunerated and/or had expenses incurred on their behalf or re-imbursed to them (2020 – Nil)

11. Tangible fixed assets

	Motor vehicles £	Equipment £	Total £
Cost			
At 1 January 2021	13,000	180	13,180
At 31 December 2021	<u>13,000</u>	<u>180</u>	<u>13,180</u>
Depreciation			
At 1 January 2021	8,667	135	8,802
Charge for the year	4,332	44	4,376
At 31 December 2021	<u>12,999</u>	<u>179</u>	<u>13,178</u>
Carrying amount			
At 31 December 2021	<u>1</u>	<u>1</u>	<u>2</u>
At 31 December 2020	<u>4,333</u>	<u>45</u>	<u>4,378</u>

The Who is Hussain Foundation

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

12. Debtors

	2021	2020
	£	£
Trade debtors	-	105
Prepayments and accrued income	1,033	1,048
Other debtors	4,781	10,322
	<u>5,814</u>	<u>11,475</u>

13. Creditors: amounts falling due within one year

	2021	2020
	£	£
Trade creditors	520	494
Accruals and deferred income	77,728	1,985
Social security and other taxes	2,072	357
Other creditors	-	-
	<u>80,320</u>	<u>2,836</u>

Included in Social security and other taxes is employers pension creditor of £nil (2020 – £333).

14. Pensions and other post-retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £1,850 (2020: £842).

The Who is Hussain Foundation

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

15. Analysis of charitable funds

Unrestricted funds

	At 1 January 20 21 £	Income £	Expenditure £	At 31 December 2021 £
General funds	199,287	147,899	(132,820)	214,366

Restricted funds

	At 1 January 20 21 £	Income £	Expenditure £	At 31 December 2021 £
Restricted Fund	14,266	102,244	(83,102)	33,408

Unrestricted funds

	At 1 January 20 20 £	Income £	Expenditure £	At 31 December 2020 £
General funds	136,048	138,848	(75,609)	199,287

Restricted funds

	At 1 January 20 20 £	Income £	Expenditure £	At 31 December 2020 £
Restricted Fund	(11,221)	125,170	(99,682)	14,267

Restricted funds and the balance of restricted funds at the year-end consists of funds for Webinar, Covid Support and Muharram campaign.

16. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible Fixed Assets	1	1	2
Current Assets	218,577	109,515	328,092
Current Liabilities	(4,212)	(76,108)	(80,320)
	<u>214,366</u>	<u>33,408</u>	<u>247,774</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Tangible Fixed Assets	45	4,333	4,378
Current Assets	201,868	10,144	212,012
Current Liabilities	(2,626)	(210)	(2,836)
	<u>199,287</u>	<u>14,267</u>	<u>213,554</u>

THE WHO IS HUSSAIN FOUNDATION

England & Wales - Charity number 1174175

Accounts

COMPANY REGISTRATION NUMBER: 10585742
CHARITY REGISTRATION NUMBER: 1174175

The Who is Hussain Foundation
Unaudited Financial Statements
31 December 2020

SAMARA & CO
Chartered accountant
511 Kenton Lane
Harrow
Middlesex
HA3 JW

The Who is Hussain Foundation

Company Limited by Guarantee

Financial Statements

Year ended 31 December 2020

	Page
Trustees' annual report (incorporating the director's report)	1
Report to the board of trustees on the preparation of the unaudited statutory financial statements	14
Statement of financial activities (including income and expenditure account)	15
Balance Sheet	16
Notes to the financial statements	17

The Who is Hussain Foundation

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2020

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 December 2020.

Objects, Objectives and Activities

Summary of the objects set in the governing document are as follows:

- The prevention or relief of poverty anywhere in the world by providing: items and services to individuals in need and / or charities, or other organisations working to prevent or relieve poverty
- The relief of sickness and the preservation of health of people anywhere in the world by providing or assisting in the provision of equipment, facilities or services
- The advancement and promotion of education anywhere in the world in such ways as the Trustees think fit

The organisation carries out these purposes through a variety of activities including water provision, providing people with food donations, providing the homeless with food parcels, encouraging and facilitating blood donations and providing essential items to refugee camps.

Additionally, the organisation also advances education by informing and educating people about the life of Hussain ibn Ali. Hussain ibn Ali is an important historical figure and his principles of generosity, compassion, education and care are what the organisation is founded upon.

Structure, governance, and management

The charity is governed by its constitution as adopted on 26th January 2017. The trustees meet on a regular basis and together oversee the management of the organisation, assisted by department heads who operate on a volunteer basis. The trustees and volunteers typically meet at monthly intervals.

The Trustees operate a selection and induction policy and the appointment of new Trustees is agreed by all incumbent Trustees.

During the last quarter of the year, a Chief Executive Officer and Chief of Operations was appointed to lead on the strategy and operational matters of the entire organisation.

For more information, please visit www.whoishussain.org

Conflicts of Interest

Trustees and volunteers are expected to conduct the business of the charity with integrity at all times. All trustees and volunteers must declare any interests that may constitute a conflict. Clear policies and agreements are in place where such conflicts may arise.

Achievements and Performance

In order to meet the objectives, the Trustees together with staff and volunteers launched several campaigns, and carried out and oversaw a range of activities in 2020.

Performance is measured in two distinct areas:

1. Quantum and quality of activity and unit output: This includes measuring the level of activity by our volunteers alongside quantifying their impact on the basis of blood units donated, homeless people fed and lives saved, for instance.
 2. Website & Social media reach: This tracks the effectiveness of our education and awareness efforts by measuring website and social media traffic (hits, reach and engagement)
-

The Who is Hussain Foundation

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2020

The highlights of these activities are as follows:

- **COVID response campaign (#40Neighbours Campaign):**

Stemming from the saying that “your neighbours are those that live 40 houses to your left, to your right to the front and to the back”, we launched the #40Neighbours campaign at a time when people, more than ever, needed their neighbours. Our #40Neighbours campaign was swiftly launched in direct response to the coronavirus pandemic recognising the rapid, devastating rippling effect across the globe. It was of paramount importance to urgently

respond to the staggering increase of numbers of vulnerable and impoverished individuals and families that the global pandemic engendered as well as specifically recognising that those that were vulnerable before the pandemic were now at an increased risk of vulnerability. What our communities needed most was a friendly face, a helpful hand and a supportive soul whereby at the heart of the #40Neighbours campaign was, at all times, the emphasis on adherence to all local Government guidelines on safety and lockdown measures when responding to the needs in the community.

It was truly inspiring to see the lengths, fervour and creativity to which all our teams went to in order to help those less fortunate, going above and beyond. From **March 2020 - August 2020**, collectively our teams supported local communities efficiently and effectively carrying out **over 202 events** across the globe in which **over 14,000** meals were provided, **over 55,000** masks and hygiene products distributed, **over 33,000** grocery packs distributed and **over 14,000** gifts of kindness specifically recognising the variety in support needs.



Our Kinshasa team arranged for individuals living in the rural and village areas with no access to a hospital, a 24-hour car service to transport them to one.

The Who is Hussain Foundation

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2020



One of our teams in Pakistan dedicated their time to sanitising the streets of the city.



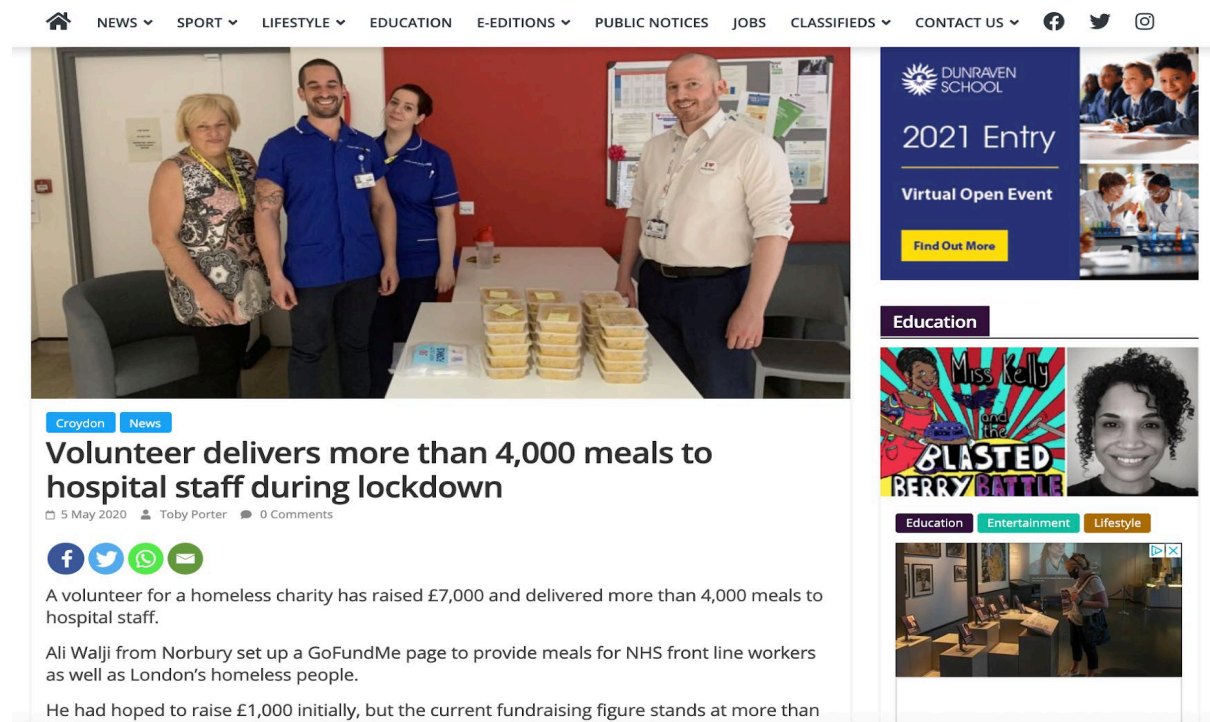
Our team in Birmingham increased their support and presence on the ground to 4 days a week holding 3 food drives and running 1 foodbank every week supporting the homeless, low-income families and school children.

The Who is Hussain Foundation

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2020



Volunteer delivers more than 4,000 meals to hospital staff during lockdown

5 May 2020 | Toby Porter | 0 Comments

A volunteer for a homeless charity has raised £7,000 and delivered more than 4,000 meals to hospital staff.

Ali Walji from Norbury set up a GoFundMe page to provide meals for NHS front line workers as well as London's homeless people.

He had hoped to raise £1,000 initially, but the current fundraising figure stands at more than 7,000.

In addition to continuing with their weekly food drives, our team in London increased the support to the homeless by providing doorstep food deliveries to hostels and shelters. The team were also featured in the press for recognizing the efforts of the key workers and medical staff by distributing flowers and providing thousands of meals.

- **Humanitarian aid (Rebuilding Beirut Campaign)**

On 4 August 2020, Beirut, (a city that was already suffering from an economic crisis), was hit with a catastrophic blast, which was to be the third largest explosion to hit a city in recent history. With over 300,000 left homeless, amongst them 80,000 children, hundreds also lost their lives. It truly was an unforgettable tragedy.

Who is Hussain prides itself with taking action by launching the Rebuilding Beirut Campaign. We knew something had to be done. This campaign, led by our Lebanon team sought to rebuild and restore as many homes as possible, primarily the homes of impoverished families. Supported by a crowdfunding campaign we managed to raise almost £50,000 towards this project and along with other generous donations were able to aid our Lebanon team to rebuild Beirut. Meticulously undertaking the project, the Lebanon team **inspected 150 houses, and till date has managed to repair, renovate and restore 45 homes, replaced 180 doors and windows, helping 850 people**. The project had to come to a complete halt due to the strict lockdown measures imposed in Beirut. The team aim to continue their work on the ground and complete 55 more homes whilst adhering to their Government coronavirus guidelines. Concurrently running alongside this housing project, the team were actively on the ground responding to the coronavirus pandemic as well as the food crisis as a result of both the blast and pandemic.

The Who is Hussain Foundation

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2020



Featured: our Lebanon team

- **HOPE Campaign**

Our annual campaigns are always in honour of the values that Hussain ibn Ali stood for. Previous campaigns have inspired and mobilised populations around the world to serve their local communities whilst spreading compassion,

The Who is Hussain Foundation

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2020

kindness and justice. Given the devastating consequences of all that had happened during 2020, the covid19 pandemic and lockdown measures, we knew this campaign had to be different. At a time when there was so much despair, uncertainty and anguish, in addition to needing compassion and kindness - society needed hope. Hope that sees us through our pain and suffering, hope to find strength to get us through, hope for a better tomorrow. Aiming to build and inspire hope, in the same way that Hussain ibn Ali had hope in something far greater, giving him the courage to stand up for what was right, we launched our #HOPE campaign. A substantial campaign (both online and on the ground) supported our global teams' events on the ground which continued to assist and grant hope to those in need through varying acts of kindness. Our HOPE campaign ran between 21st August - 8th October of which during this short span of time, saw **over 132 events across the globe including 15 blood drives held saving 2000 lives, over 7,000 meals provided and over 12,000 beneficiaries from 33 acts of kindness events.**



One of our teams in the Oceania continent holding a blood drive

The Who is Hussain Foundation

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2020



One of our many teams featured at their blood drives supporting their local communities with much needed blood donations. Teams featured: Germany.

The Who is Hussain Foundation

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2020

- **Webinar (Hope in the Age of Social Inequality)**

In December 2020, Who is Hussain hosted its very first webinar titled **Hope in the Age of Social Inequality**, hosting a conversation with leaders at the forefront of social movements in North America. A very successful and impactful webinar which saw **1164 views on Facebook, 357 views on YouTube, 170 views on Twitter, 16,000+ organic reach on FB on the day of the webinar, 6,977 organic Instagram reach on the day of the webinar.**

The panellists, being pioneers and social champions in the field, spoke on the challenge of building sustainable and meaningful movements, igniting inspiration about how they cultivate hope even in the most troubling of circumstances.

[Click here to watch the full webinar](#)

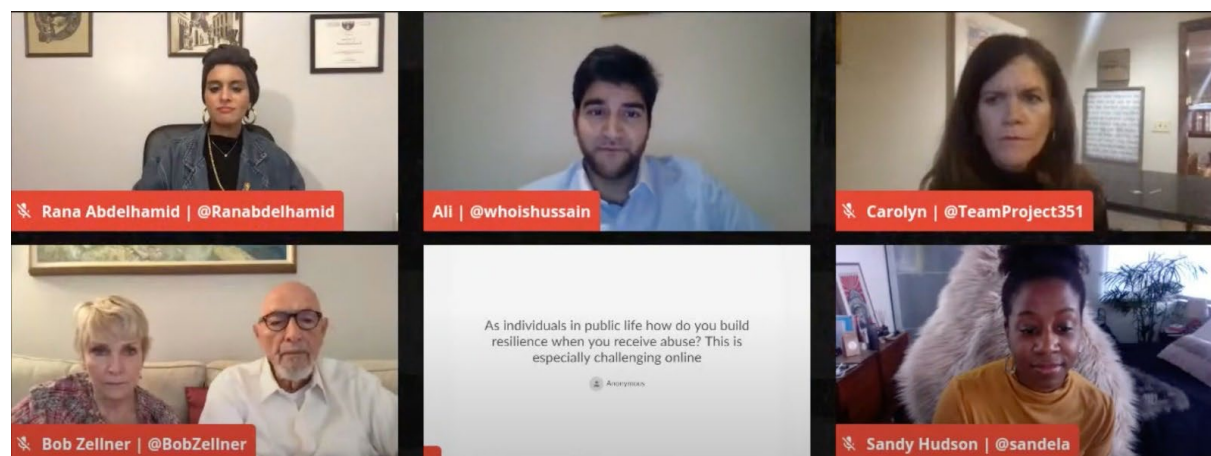
The panel featured four outstanding individuals:

Sandy Hudson: co-founder of the Black Lives Matter movement in Canada, who commits herself to the abolitionist struggle for black liberation through her work as a speaker, educator, and organizer.

Carolyn Casey: the founder and Executive Director of Project 351, an organization dedicated to uplifting and equipping young leaders across the state of Massachusetts with the skills they need to create and lead change in their own communities.

Rana Abdelhamid: a grassroots community organizer. She is the founder of Malukah, a global network of women leaders who support one another through self-defence, healing justice, community organizing and financial literacy and work together to realize a more inclusive, safe, and just world for all.

Bob Zellner: a civil rights hero who has dedicated more than 50 years of his life to the pursuit of justice by organizing in the South of the United States. The son and grandson of Ku Klux Klan members, Bob bravely fought to achieve the second emancipation. He organized freedom rides and served as the first white field secretary for the SNCC. Now, he mentors young leaders and continues to fuel the fire for justice in subsequent generations.



The Who is Hussain Foundation

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2020

2020 —

HOPE

FREE WEBINAR

HOPE IN THE AGE OF SOCIAL INEQUALITY

Sandy Hudson
Founder of the BLM movement in Canada

Bob Zellner
Civil Rights Activist

Rana Abdelhamid
Community Organiser

Carolyn Casey
Founder & Executive Director of Project 351

Saturday 12th December, 2020
11am PT / 2pm EST

WHOISHUSSAIN.ORG

Register online
whoishussain.org/hope

- **Documentary release - "The story of Hussain - Hussain, a saga of hope and sacrifice"**

Launching Who is Hussain's first mini-documentary about the life of Hussain ibn Ali during our seasonal campaign, has proved to be a continued success, **amassing over 103,000 views** collectively across our YouTube and Facebook platforms. From a variety of historical perspectives, this documentary sought to address Hussain ibn Ali's life and his political and moral struggle within the society in which he lived, which culminated in the tragic events. It explains how the values he stood for - those of justice, compassion and dignity - transcend religion and politics, and are relevant just as much now than they were 1300 years ago.

[Click here to watch the full documentary](#)

The Who is Hussain Foundation

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2020

Investment policy

Surplus funds are held as cash in the charity's main bank account.

Reserves Policy

To safeguard the need for sufficient funds to cover on-going management, administration and support costs, as well as to respond to emergency appeals, the Board aims to maintain unrestricted, free, reserves (i.e. general reserves less any tangible fixed assets) at a level that equates to 3 months of forthcoming annual budget expenditure. This amounts to £50,000.

As at the year end date, free reserves of the charity amounted to £199,242. Therefore, the Board is happy with this position.

Risk Management

The Trustees recognise that effective risk management is essential in achieving the Charity's objectives. Risk management is considered an integral element of all decision making and identifying appropriate procedures to ensure that risk levels are acceptable in each case. The Trustees believe that it is important to develop and enhance the approach in risk management, to ensure it remains fit for purpose. The Charity identifies the risks related to the organisation and have procedures in place to mitigate the risks and are reviewed on a regular basis.

The Charity identifies the following as the main risks as a threat to its operations:

- Loss of high level income from donors
- Loss of key staff
- Data security
- Volunteer management

The steps that we have put in place to mitigate these risks include:

Sustainable financial income such as monthly donations via standing orders and hosting regular fundraising events

Employee support, employee benefits, Return to work support, Regular opportunities and training development, Health and Well-being

Trainings on GDPR, Formulation and adherence to GDPR procedures and protocols, Data Protection Officer

Memorandum of Agreement, Secure online portal for volunteers resources and guidelines, regular volunteer support

The Who is Hussain Foundation

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2020

Financial review

The results of the Charity's activities are shown on pages 15-24 of the financial statements. Overall revenue amounted to £264,018 in 2020 (2019: £131,983) with expenses of £175,291 in 2020 (2019: £148,598), yielding a net surplus of £88,727, which was carried forward to 2021. Total Reserves Carried forward is £213,554.

Plans for future periods

In addition to the objectives outlined above, the Charity has additional objectives over the forthcoming 12-month period:

- Commence script writing and commissioning of a video on the life and legacy of Hussain ibn Ali
- Organise and execute a European representative training conference for our teams based internationally

- Continue to serve the needy, the homeless and the impoverished
- Launch an innovative 'Action Kit' representing a key information source on individuals can engage in promoting key social justice campaigns in their local communities.
- Continue training teams around the world - Europe conference
- Establish and develop a relief arm for the organisation in order to streamline relief efforts of our global teams
- Continue with the website redevelopment to reflect the growth of the organisation in all directions, and in line with valuable feedback received from our target audiences

Trustees Responsibilities

The Trustees, who are also directors of The Who Is Hussain Foundation for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires trustees to prepare financial statements for each financial year that give a true and fair view of the state of affairs of the charitable company and of the outgoing resources and application of resources, including the 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 then 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 have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business

The Trustees are responsible for keeping proper accounting records that 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.

The Who is Hussain Foundation

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2020

Appreciation

The Charity is blessed with a team of representatives that are committed to serving and perpetuating the noble legacy of Hussain ibn Ali with passion and utmost sincerity. This organisation would not be where it is today without them. To our advisors, donors and well-wishers, we extend a very heartfelt vote of thanks for their ever-present guidance and support.

The trustees' annual report and the strategic report were approved on 28th September 2021 and signed on behalf of the board of trustees by:



Mr M A Gokal
Trustee

The Who is Hussain Foundation

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2020

Reference and administrative details

Registered charity name The Who is Hussain Foundation

Charity registration number 1174175

Company registration number 10585742

Principal office Islamic Centre
Wood Lane
Stanmore
Harrow
HA7 4LQ

Registered office Unit 102, Metroline House
118-122 College Road
Harrow
Middlesex
HA1 1BQ

The trustees

Mr M Gokal
Dr M K Khaki
Mr M Ramzanali
Mr M Rai (Resigned – 21/09/20)

Accountant Samara & Co
Chartered accountant
511 Kenton Lane
Harrow
Middlesex
HA3 JW

The Who is Hussain Foundation

Company Limited by Guarantee

Report to the Board of Trustees on the Preparation of the Unaudited Statutory Financial Statements of The Who is Hussain Foundation

Year ended 31 December 2020

I report to the trustees on my examination of the financial statements of The Who is Hussain Foundation ('the charity') for the year ended 31 December 2020.

Responsibilities and basis of report

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

Having satisfied myself that the accounts of the company 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 the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

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 the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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.

Independent Examiner

511 Kenton Lane
Harrow
Middlesex
HA3 JW

The Who is Hussain Foundation

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 December 2020

			2020		2019
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations	5	138,848	125,170	264,018	131,983
Total income		<u>138,848</u>	<u>125,170</u>	<u>264,018</u>	<u>131,983</u>
Expenditure					
Expenditure on charitable activities	6,7	75,609	99,682	175,291	148,598
Total expenditure		<u>75,609</u>	<u>99,682</u>	<u>175,291</u>	<u>148,598</u>
Net income/(expenditure) and net movement in funds		<u>63,239</u>	<u>25,488</u>	<u>88,727</u>	<u>(16,615)</u>
Reconciliation of funds					
Total funds brought forward		136,048	(11,221)	124,827	141,442
Total funds carried forward		<u>199,287</u>	<u>14,267</u>	<u>213,554</u>	<u>124,827</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 17 to 24 form part of these financial statements.

The Who is Hussain Foundation

Company Limited by Guarantee

Balance Sheet

31 December 2020

	Note	2020 £	2019 £
Fixed assets			
Tangible fixed assets	11	4,378	8,772
Current assets			
Debtors	12	11,475	10,502
Cash at bank and in hand		200,537	127,987
		<u>212,012</u>	<u>138,039</u>
Creditors: amounts falling due within one year	13	(2,836)	(21,984)
Net current assets		<u>209,176</u>	<u>116,055</u>
Total assets less current liabilities		<u>213,554</u>	<u>124,827</u>
Net assets		<u>213,554</u>	<u>124,827</u>
Funds of the charity			
Restricted funds		14,267	(11,221)
Unrestricted funds		199,287	136,048
Total charity funds	15	<u>213,554</u>	<u>124,827</u>

For the year ending 31 December 2020 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 company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 28th September 2021 and are signed on behalf of the board by:



Mr M A Gokal
Trustee

The notes on pages 17 to 24 form part of these financial statements.

The Who is Hussain Foundation

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 December 2020

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Islamic Centre, Wood Lane, Stanmore, Harrow, HA7 4LQ.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue as a going concern for a period of 12 months following the date of the Balance Sheet signed on.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- (a) No cash flow statement has been presented for the company.
- (b) Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty

The following judgements (apart from those involving estimates) have been made in the process of applying the above accounting policies that have had the most significant effect on the amounts recognised in the financial statements: Depreciation rates for tangible assets and the basis of Support cost allocation

The Who is Hussain Foundation

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

3. Accounting policies *(continued)*

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal.

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

The Who is Hussain Foundation

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment - 33% straight line

Financial instruments

The Charity does not have a material holding in complex financial instruments. The Charity only holds basic Financial Instruments. The financial assets and financial liabilities of the Charity are as follows:

Debtors - trade and other debtors (including accrued income) are basic financial instruments and are debt instruments measured at amortised cost as detailed in Note 14. Prepayments are not financial instruments.

Cash at bank - is classified as a basic financial instrument and is measured at face value.

Liabilities - trade creditors, accruals and other creditors will be classified as financial instruments, and are measured at amortised cost as detailed in Note 13. Taxation and social security are not included in the financial instruments disclosure. Deferred income is not deemed to be a financial liability, as in the cash settlement has already taken place and there is simply an obligation to deliver charitable services rather than cash or another financial instrument.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

The Who is Hussain Foundation

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

4. Limited by guarantee

The liability of Members is limited. Every Member promises, if the Charity is dissolved while he/she remains a Member or within one year after he/she ceases to be a member, to pay up to £1 towards:

" payment of those debts and liabilities of the Charity incurred before he/she ceased to be a Member; " payment of the costs, charges and expenses of winding up; and" the adjustment of rights of contributors among themselves.

5. Donations

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations			
Donations	138,848	125,170	264,018
	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Donations			
Donations	66,256	65,727	131,983

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Charitable Activity	21,639	92,572	114,211
Support costs	53,970	7,110	61,080
	75,609	99,682	175,291
	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Charitable Activity	22,322	81,786	104,108
Support costs	34,313	10,177	44,490
	56,635	91,963	148,598

The Who is Hussain Foundation

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

7. Support Costs

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Wages & Salaries	42,185	—	42,185
Pension Costs	842	—	842
Insurance	620	—	620
Motor & Travel	1,813	—	1,813
Accountancy fees	1,560	—	1,560
Professional costs	1,222	—	1,222
Other finance costs	3,852	368	4,220
Advertising & marketing	651	2,408	3,059
IT Costs	1,083	—	1,083
Depreciation	60	4,334	4,394
Other misc expenses	82	—	82
	<u>53,970</u>	<u>7,110</u>	<u>61,080</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Wages & Salaries	21,236	—	21,236
Pension Costs	384	—	384
Insurance	561	—	561
Accountancy fees	1,620	—	1,620
Professional costs	1,846	4,623	6,469
Other office costs	—	1,221	1,221
Other finance costs	3,716	—	3,716
Advertising & marketing	1,764	—	1,764
IT Costs	1,978	—	1,978
Depreciation	60	4,333	4,393
Subscription	1,148	—	1,148
	<u>34,313</u>	<u>10,177</u>	<u>44,490</u>

8. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2020 £	2019 £
Depreciation of tangible fixed assets	<u>4,394</u>	<u>4,393</u>

The Who is Hussain Foundation

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

9. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2020	2019
	£	£
Wages and salaries and social security costs	42,185	21,236
Employer contributions to pension plans	842	384
	<u>43,027</u>	<u>21,620</u>

The average head count of employees during the year was 3 (2019: 2). The average number of full-time equivalent employees during the year is analysed as follows:

	2020	2019
	No.	No.
Number of staff	<u>3</u>	<u>2</u>

No employee received employee benefits of more than £60,000 during the year (2019: Nil).

10. Trustee remuneration and expenses

No Trustees were remunerated and/or had expenses incurred on their behalf or re-imbursed to them (2019 – Nil)

11. Tangible fixed assets

	Motor vehicles £	Equipment £	Total £
Cost			
At 1 January 2020	13,000	180	13,180
At 31 December 2020	<u>13,000</u>	<u>180</u>	<u>13,180</u>
Depreciation			
At 1 January 2020	4,333	75	4,408
Charge for the year	4,334	60	4,394
At 31 December 2020	<u>8,667</u>	<u>135</u>	<u>8,802</u>
Carrying amount			
At 31 December 2020	<u>4,333</u>	<u>45</u>	<u>4,378</u>
At 31 December 2019	<u>8,667</u>	<u>105</u>	<u>8,772</u>

The Who is Hussain Foundation

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

12. Debtors

	2020	2019
	£	£
Trade debtors	105	105
Prepayments and accrued income	1,048	–
Other debtors	10,322	9,947
	<u>11,475</u>	<u>10,052</u>

13. Creditors: amounts falling due within one year

	2020	2019
	£	£
Trade creditors	494	3,131
Accruals and deferred income	1,985	3,900
Social security and other taxes	357	140
Other creditors	-	14,813
	<u>2,836</u>	<u>21,984</u>

Included in Social security and other taxes is employers pension creditor of £333 (2019 – Nil).

15. Analysis of charitable funds

Unrestricted funds

	At 1 January 2020	Income	Expenditure	At 31 December 2020
	£	£	£	£
General funds	<u>136,048</u>	<u>138,848</u>	<u>(75,609)</u>	<u>199,287</u>

Restricted funds

	At 1 January 2020	Income	Expenditure	At 31 December 2020
	£	£	£	£
Restricted Fund	<u>(11,221)</u>	<u>125,170</u>	<u>(99,682)</u>	<u>14,267</u>

Unrestricted funds

	At 1 January 2019	Income	Expenditure	At 31 December 2019
	£	£	£	£
General funds	<u>126,427</u>	<u>66,256</u>	<u>(56,635)</u>	<u>136,048</u>

Restricted funds

	At 1 January 2019	Income	Expenditure	At 31 December 2019
	£	£	£	£
Restricted Fund	<u>15,015</u>	<u>65,727</u>	<u>(91,963)</u>	<u>(11,221)</u>

Restricted funds and the balance of restricted funds at the year-end consists of funds for Webinar, Covid Support and Muharram campaign.

The Who is Hussain Foundation

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

16. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Tangible Fixed Assets	45	4,333	4,378
Current Assets	201,868	10,144	212,012
Current Liabilities	(2,626)	(210)	(2,836)
	<u>199,287</u>	<u>14,267</u>	<u>213,554</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Tangible Fixed Assets	105	8,667	8,772
Current Assets	150,892	(12,853)	138,039
Current Liabilities	(14,949)	(7,035)	(21,984)
	<u>136,048</u>	<u>(11,221)</u>	<u>124,827</u>