

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)
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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](#)

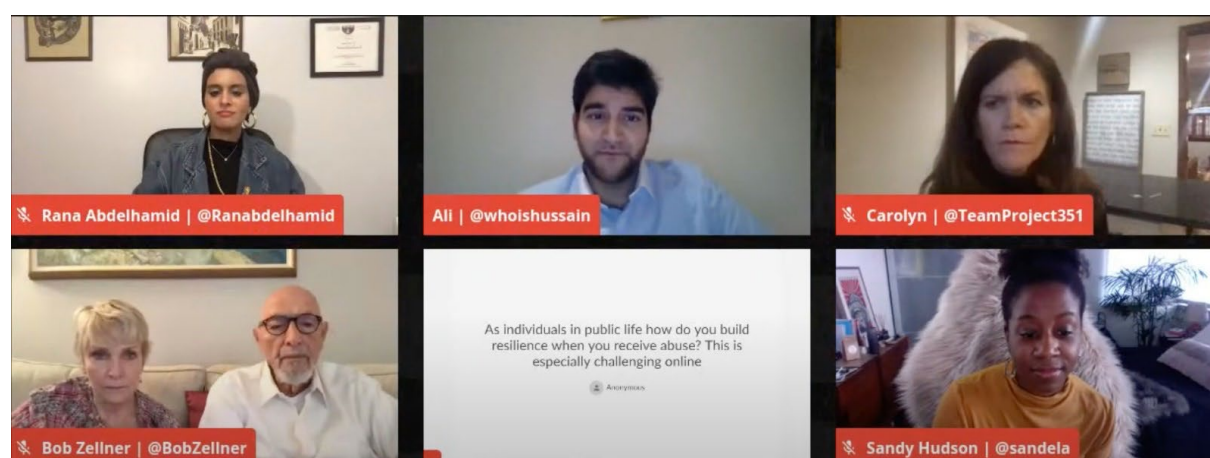
The panel featured four outstanding individuals:

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 Malikah, 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
	<u>75,609</u>	<u>99,682</u>	<u>175,291</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Charitable Activity	22,322	81,786	104,108
Support costs	34,313	10,177	44,490
	<u>56,635</u>	<u>91,963</u>	<u>148,598</u>

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>