

COMPANY REGISTRATION NUMBER: 10585742
CHARITY REGISTRATION NUMBER: 1174175

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

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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.
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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

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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 Arbreen - 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.

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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.



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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

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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.

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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
-

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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

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Statement of Financial Activities (including income and expenditure account)

Year ended 31 December 2021

			2021		2020
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
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.

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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

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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.

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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.

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

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	<u>101,678</u>	<u>4,805</u>	<u>106,483</u>
	<u>132,820</u>	<u>83,102</u>	<u>215,922</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Charitable Activity	21,639	92,572	114,211
Support costs	<u>53,970</u>	<u>7,110</u>	<u>61,080</u>
	<u>75,609</u>	<u>99,682</u>	<u>175,291</u>

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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

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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

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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 r 2021 £
General funds	199,287	147,899	(132,820)	214,366

Restricted funds

	At 1 January 20 21 £	Income £	Expenditure £	At 31 December r 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>