

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)

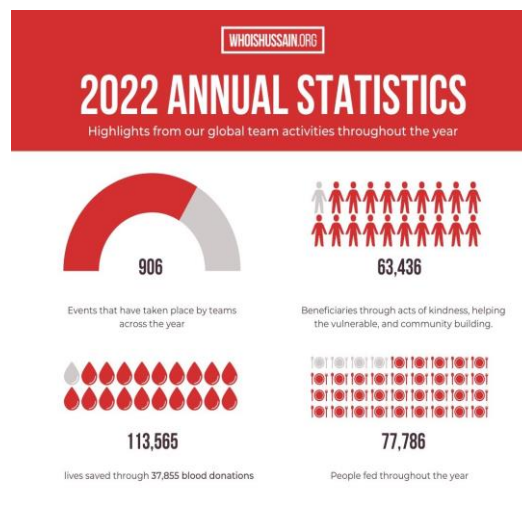
The highlights of these activities are as follows:

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

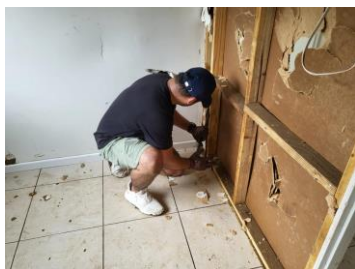
Company Limited by Guarantee

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**

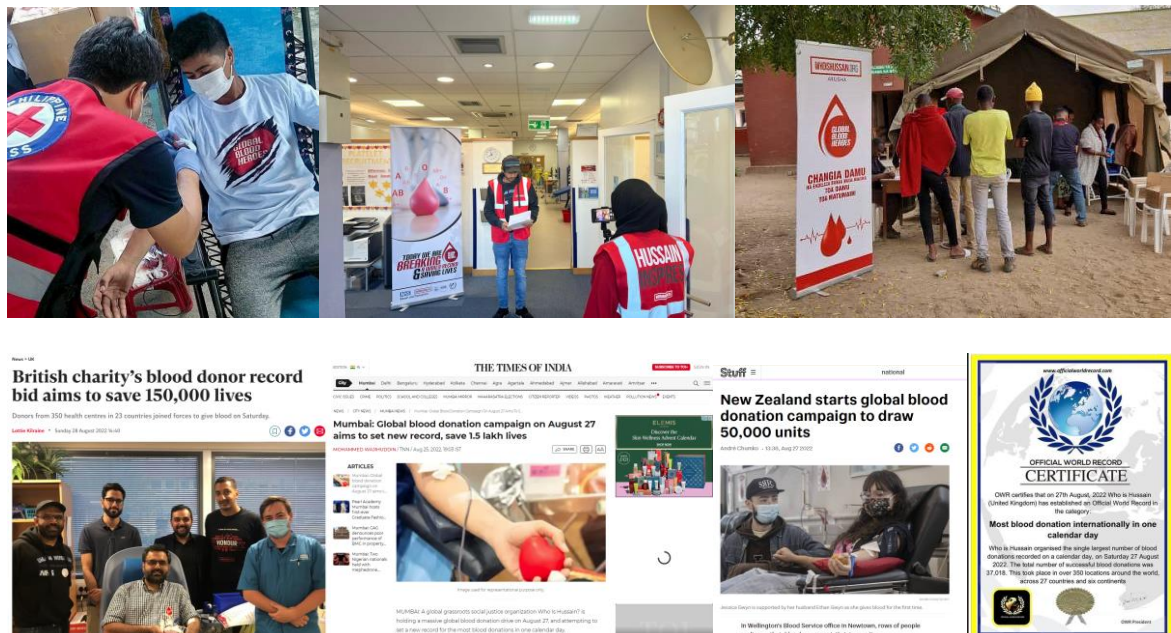
Amongst all the projects undertaken this year, Global Blood Heroes no doubt made a significant positive impact globally. Thousands of individuals worldwide united on 27 August to donate blood. Collectively, they broke a world record and spread the name of Hussain ibn Ali further than ever before via 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
		286,945	328,092
Creditors: amounts falling due within one year	13	49,281	(80,320)
Net current assets		237,664	247,772
Total assets less current liabilities		237,666	247,774
Net assets		237,666	247,774
Funds of the charity			
Restricted funds		17,536	33,408
Unrestricted funds		220,130	214,366
Total charity funds	15	237,666	247,774

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	214,366	109,157	(103,393)	220,130

Restricted funds

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

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

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	(7,734)	(41,547)	(49,281)
	<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	(4,212)	(76,108)	(80,320)
	<u>214,366</u>	<u>33,408</u>	<u>247,774</u>