

COMPANY REGISTRATION NUMBER: 10585742
CHARITY REGISTRATION NUMBER: 1174175

The Who is Hussain Foundation
Unaudited Financial Statements
31 December 2023

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

The Who is Hussain Foundation

Company Limited by Guarantee

Financial Statements

Year ended 31 December 2023

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

Year ended 31 December 2023

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

Objects, Objectives and Activities

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

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

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

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

Structure, governance, and management

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

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

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

For more information, please visit www.whoishussain.org

Conflicts of Interest

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

Achievements and Performance

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

Performance is measured in two distinct areas:

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

Year ended 31 December 2023

The highlights of these activities are as follows:

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

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

Charity Achievements - Awards

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

Charity Film Awards

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



Global Teams Activities

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

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



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

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Year ended 31 December 2023

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



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



UK Teams Summary of Activities 2023

Birmingham

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

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

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

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

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

London

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

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Year ended 31 December 2023

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

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

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

Leicester

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

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

#GIVE

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

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



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Year ended 31 December 2023



Give Back Grant

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

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



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



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Year ended 31 December 2023

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

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

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

Plans for 2024

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

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

Investment policy

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

Reserves Policy

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

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

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

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Year ended 31 December 2023

Risk Management

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

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

Loss of high-level income from donors

Loss of key staff

Data security

Volunteer management

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

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

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

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

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

Financial review

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

Plans for future periods

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

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

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

Year ended 31 December 2023

Trustees Responsibilities

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

Company law requires trustees to prepare financial statements for each financial year that give a true and fair view of the state of affairs of the charitable company and of the outgoing resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business

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

Appreciation

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

29 Sep 2024

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



Mr M Gokal
Trustee

The Who is Hussain Foundation

Company Limited by Guarantee

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

Year ended 31 December 2023

Reference and administrative details

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

The Who is Hussain Foundation

Company Limited by Guarantee

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

Year ended 31 December 2023

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

Responsibilities and basis of report

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

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

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

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

Independent Examiner

511 Kenton Lane
Harrow
Middlesex
HA37JW

The Who is Hussain Foundation

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Statement of Financial Activities (including income and expenditure account)

Year ended 31 December 2023

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

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

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

The Who is Hussain Foundation

Company Limited by Guarantee

Balance Sheet

31 December 2023

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

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

Directors' responsibilities:

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

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

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



Mr M Gokal
Trustee

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

The Who is Hussain Foundation

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 December 2023

1. General information

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

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

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

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

Going concern

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

Disclosure exemptions

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

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

Judgements and key sources of estimation uncertainty

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

The Who is Hussain Foundation

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Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

3. Accounting policies *(continued)*

Fund accounting

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

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

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

Incoming resources

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

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

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

Resources expended

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

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

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

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

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

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Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

Tangible assets

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

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

Depreciation

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

Equipment - 33% straight line

Financial instruments

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

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

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

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

Defined contribution plans

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

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

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Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

7. Support Costs

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

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

8. Net income/(expenditure)

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

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

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Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

9. Staff costs

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

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

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

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

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

10. Trustee remuneration and expenses

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

11. Tangible fixed assets

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

The Who is Hussain Foundation

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

12. Debtors

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

13. Creditors: amounts falling due within one year

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

14. Pensions and other post-retirement benefits

Defined contribution plans

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

15. Analysis of charitable funds

Unrestricted funds

The Who is Hussain Foundation

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

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

Restricted funds

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

Unrestricted funds

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

Restricted funds

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

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

16. Analysis of net assets between funds

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

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