

COMPANY REGISTRATION NUMBER: 10585742
CHARITY REGISTRATION NUMBER: 1174175

The Who is Hussain Foundation
Unaudited Financial Statements
31 December 2024

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

The Who is Hussain Foundation

Company Limited by Guarantee

Financial Statements

Year ended 31 December 2024

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

The Who is Hussain Foundation

Company Limited by Guarantee

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

Year ended 31 December 2024

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

Objects, Objectives and Activities

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

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

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

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

Structure, governance, and management

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

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

For more information, please visit www.whoishussain.org

Conflicts of Interest

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

Achievements and Performance

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

Performance is measured in two distinct areas:

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

The Who is Hussain Foundation

Company Limited by Guarantee

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

Year ended 31 December 2024

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

The highlights of these activities are as follows:

Highlights of activities:

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

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



Charity Achievements - Awards

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

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

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



Global Teams Activities

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

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



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

The Who is Hussain Foundation

Company Limited by Guarantee

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

Year ended 31 December 2024

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



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



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

UK Teams Summary of Activities 2024

London

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

Birmingham

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

The Who is Hussain Foundation

Company Limited by Guarantee

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

Year ended 31 December 2024

Leicester

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

Campaigns

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

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



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

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



Give Back Grant

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

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

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



The Who is Hussain Foundation

Company Limited by Guarantee

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

Year ended 31 December 2024



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

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



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



Global Teams' Conference

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

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

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



Plans for 2025

The Who is Hussain Foundation

Company Limited by Guarantee

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

Year ended 31 December 2024

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

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

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

Investment policy

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

Reserves Policy

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

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

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

The Who is Hussain Foundation

Company Limited by Guarantee

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

Year ended 31 December 2024

Risk Management

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

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

Loss of high-level income from donors

Loss of key staff

Data security

Volunteer management

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

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

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

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

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

Financial review

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

Plans for future periods

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

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

The Who is Hussain Foundation

Company Limited by Guarantee

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

Year ended 31 December 2024

Trustees Responsibilities

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

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

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

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

Appreciation

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

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

Mr M A Gokal
Trustee

The Who is Hussain Foundation

Company Limited by Guarantee

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

Year ended 31 December 2024

Reference and administrative details

Registered charity name The Who is Hussain Foundation

Charity registration number 1174175

Company registration number 10585742

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

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

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

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

The Who is Hussain Foundation

Company Limited by Guarantee

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

Year ended 31 December 2024

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

Independent Examiner

511 Kenton Lane
Harrow
Middlesex
HA37JW

The Who is Hussain Foundation

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 December 2024

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

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

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

The Who is Hussain Foundation

Company Limited by Guarantee

Balance Sheet

31 December 2024

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

For the year ending 31 December 2024, the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

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

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

Mr M Gokal
Trustee

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

The Who is Hussain Foundation

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 December 2024

1. General information

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

2. Statement of compliance

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

3. Accounting policies

Basis of preparation

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

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

Going concern

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

Disclosure exemptions

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

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

Judgements and key sources of estimation uncertainty

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

The Who is Hussain Foundation

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

3. Accounting policies *(continued)*

Fund accounting

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

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

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

Incoming resources

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

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

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

Resources expended

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

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

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

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

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

The Who is Hussain Foundation

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

Tangible assets

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

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

Depreciation

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

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

Government grants

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

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

Financial instruments

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

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

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

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

The Who is Hussain Foundation

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

Defined contribution plans

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

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

4. Limited by guarantee

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

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

5. Donations

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

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

The Who is Hussain Foundation

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

6. Expenditure on charitable activities by fund type

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

7. Support Costs

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

The Who is Hussain Foundation

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

8. Net income/(expenditure)

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

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

9. Staff costs

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

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

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

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

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

10. Trustee remuneration and expenses

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

11. Tangible fixed assets

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

The Who is Hussain Foundation

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

12. Debtors

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

13. Creditors: amounts falling due within one year

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

14. Pensions and other post-retirement benefits

Defined contribution plans

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

15. Government grants

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

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

The Who is Hussain Foundation

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

16. Analysis of charitable funds

Unrestricted funds

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

Restricted funds

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

Unrestricted funds

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

Restricted funds

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

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

17. Analysis of net assets between funds

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

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