

Charity registration number 1203044 (England and Wales)

Company registration number 13951507

THE HAJI OMAR FOUNDATION
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

THE HAJI OMAR FOUNDATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Tasnim Jin M A H Omar Hassan Jin
Charity number (England and Wales)	1203044
Company number	13951507
Registered office	12 Helmet Row London EC1V 3QJ
Independent examiner	Actar Ellis Brown & Co Ltd Security House 7-8 Sevenways Parade Woodford Avenue, Gants Hill Ilford Essex IG2 6XH

THE HAJI OMAR FOUNDATION

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THE HAJI OMAR FOUNDATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: 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)" (effective 1 January 2019).

Objectives and activities

The objectives of the charity are to further such charitable purposes as the trustees in their absolute discretion may from time to time decide, to help in the advancement of education, the relief of poverty, sickness and distress and the preservation and protection of health primarily but not exclusively through the provision of grants and also to promote and advance the religion of Islam.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Significant activities and achievements against objectives

The trustees are pleased to state that the Charity has continued with its principal activities. £108,857 has been generated through cash donations and charitable activities during the year.

Financial review

Principal source of funding

The Charity activities have been funded through receiving donations generously from organisations, in which the directors of The Haji Omar Foundation have controlling interests.

Policy on reserves

It is the policy of the Charity to maintain sufficient funding to continue its charitable activities but also to have reserves of cash or assets to enable the charity to continue its pursuit of its objectives.

Structure, governance and management

Reference and administrative details

The registered charity name is The Haji Omar Foundation. The charity registration number is 1203044. The charity registered office address is 12 Helmet Row, London, EC1V 3QJ.

Constitution

The principal activity of the company is that of a charity. The organisation is a charitable company limited by guarantee, incorporated on 3 March 2022, company registration number 13951507 (England and Wales) and registered as a charity on 12 May 2023, charity registration number 1203044 (England and Wales). The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

In the event of the company being wound up, the liability in respect of the guarantee is limited with the members, being the three trustees and directors of the company, required to contribute an amount not exceeding £10 per trustee.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Tasnim Jin
M A H Omar
Hassan Jin

THE HAJI OMAR FOUNDATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Recruitment and appointment of trustees

Trustee induction and training

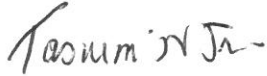
New trustees undergo an orientation day to brief them on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision making processes, the business plan and financial performance of the charity.

Risk management

The trustees have a risk management strategy which comprises:

- an annual review of the risks the charity may face;
- the establishment of systems and procedures to mitigate those risks identified in the plan; and
- the implementation of procedures designed to minimise any potential impact on the charity should those risks materialise.

The trustees' report was approved by the Board of Trustees.



Tasnim Jin

Trustee

14 November 2025

THE HAJI OMAR FOUNDATION

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE HAJI OMAR FOUNDATION

I report to the trustees on my examination of the financial statements of THE HAJI OMAR FOUNDATION (the charity) for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the charity (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.

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

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the Companies Act 2006.
- 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 Companies Act 2006 other than any requirement that the financial statements 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 financial statements 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 financial statements to be reached.



Sylvain Pinto (FCCA)

Actar Ellis Brown & Co

Security House

7 - 8 Sevenways Parade

Woodford Avenue, Gants Hill

Ilford Essex

IG2 6XH

14 November 2025

THE HAJI OMAR FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income from:			
Donations and legacies	3	90,655	712,649
Charitable activities	4	18,202	-
Total income		<u>108,857</u>	<u>712,649</u>
Expenditure on:			
Expenses incurred	5	32	31
Charitable donations	6	97,100	3,700
Total expenditure		<u>97,132</u>	<u>3,731</u>
Net income and movement in funds		<u>11,725</u>	<u>708,918</u>
Reconciliation of funds:			
Fund balances at 1 April 2024		713,388	4,470
Fund balances at 31 March 2025		<u>725,113</u>	<u>713,388</u>

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

THE HAJI OMAR FOUNDATION

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Investment property	11		650,000		650,000
Current assets					
Cash at bank and in hand		75,113		63,388	
Net current assets			75,113		63,388
Total assets less current liabilities			725,113		713,388
The funds of the charity					
Unrestricted funds	12		725,113		713,388
			725,113		713,388

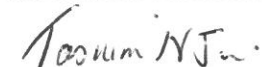
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.


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.

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

The financial statements were approved by the trustees on 14 November 2025



Tasnim Jin
Trustee



Hassan Jin
Trustee

Company registration number 13951507 (England and Wales)

THE HAJI OMAR FOUNDATION

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash generated from operations	16		11,725		58,309
Net cash generated from investing activities			-		-
Net cash generated from financing activities			-		-
Net increase in cash and cash equivalents			11,725		58,309
Cash and cash equivalents at beginning of year			63,388		5,079
Cash and cash equivalents at end of year			75,113		63,388

THE HAJI OMAR FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

THE HAJI OMAR FOUNDATION is a private company limited by guarantee incorporated in England and Wales. The registered office is 12 Helmet Row, London, EC1V 3QJ.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: 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)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.3 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

THE HAJI OMAR FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.5 Investment properties

Investment property, which is property held to earn rentals and/or for capital appreciation, is initially recognised at cost, which includes the purchase cost and any directly attributable expenditure. Subsequently it is measured at fair value at the reporting end date. The surplus or deficit on revaluation is recognised in profit or loss.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.7 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

THE HAJI OMAR FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

3 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	90,655	712,649

4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Trading income		
Rental Income	18,202	-

5 Expenditure on expenses incurred

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Support costs		
Support costs	32	31

6 Expenditure on charitable activities

	Charitable Activites 2025 £	Charitable Activites 2024 £
Charitable donations		
Zakat and Sadaqah	97,100	3,700
Analysis by fund		
Unrestricted funds	97,100	3,700

7 Support costs allocated to activities

	2025 £	2024 £
Governance costs	32	31

THE HAJI OMAR FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

7 Support costs allocated to activities

(Continued)

	2025 £	2024 £
Governance costs comprise:		
Bank charges	32	31
	<u>32</u>	<u>31</u>

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

9 Employees

	2025 Number	2024 Number
Total	-	-

There were no employees during the period.

There were no employees whose annual remuneration was more than £60,000.

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

11 Investment property

	2025 £
At 1 April 2024 and 31 March 2025	650,000

Investment property comprises freehold investment property gifted to the Charity. The trustees consider the open market value to be in excess of the cost of the property.

THE HAJI OMAR FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

12 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
General funds	713,388	108,857	(97,132)	725,113
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
General funds	4,470	712,649	(3,731)	713,388

13 Limited by guarantee

The Haji Omar Foundation is a company limited by guarantee and accordingly does not have a share capital.

14 Controlling party

The operations of the charitable company are controlled by the Trustees.

15 Related party transactions

Taking advantage of the provisions allowed by para 9.18 and 9.19 of Chapter 9 "Disclosure of trustee and staff remuneration, related party and other transactions" of the Charities SORP (FRS 102) "Accounting and Reporting by Charities: 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", (effective 1 January 2019), the charity received a total aggregate amount of £90,655 donations and gifts from trustees and related parties without conditions. There have been no related party transactions in the period other than those disclosed.

16 Cash generated from operations	2025 £	2024 £
Surplus for the year	11,725	58,918
Movements in working capital:		
(Decrease) in creditors	-	(609)
Cash generated from operations	11,725	58,309

17 Analysis of changes in net funds

The charity had no material debt during the year.

THE HAJI OMAR FOUNDATION
RENTAL ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025

	2025	
	£	£
Rent Receivable		19,800
Deduct : Expenses Incurred thereon		
Legal fees	117	
Repairs and maintenance	950	
Insurance	531	
		1,598
Net Surplus		<u>18,202</u>