Charity number: 1151796

Halls4Jumuah

UNAUDITED ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2025

Prepared By:
Lever Bros & Co
Chartered Accountants
First Floor, 690 Great West Road
Osterley Village
Isleworth
TW7 4PU

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

TRUSTEES
Mr T Mushtaq BSC FCCA
Mr A Baccus
Mr Z Mushtaq
H Ahmed

REGISTERED OFFICE
168 Holders Hill Road
London
NW7 1LU

CHARITY NUMBER
1151796

ACCOUNTANTS
Lever Bros & Co
Chartered Accountants
First Floor, 690 Great West Road
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TW7 4PU

ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2025

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FOR THE YEAR ENDED 31 DECEMBER 2025

TRUSTEES' REPORT

The trustees present their report and accounts for the year ended 31 December 2025 . The trustees confirm that this report complies with the current statutory requirements; the financial statements have been prepared in accordance with 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), (Charities SORP (FRS 102)).

PRINCIPAL ACTIVITIES

The principal activity of the charity in the year under review was the hiring of halls for religious friday prayer and working with other charities .

STRUCTURE GOVERNANCE AND MANAGEMENT

a. Constitution

The charity is governed by the objects and rules adopted on the 5 April 2013.

The charity is governed by the objects and rules by adopting The Charities Act 2011 guidelines.

b. Method of appointment or election of Trustees

The day to day activities of the charity is the responsibility of the trustees who are also the first trustees under the terms of the Trust Deed. The minimum number of trustees is four. New trustees must be appointed by a resolution of trustees passed at a special meeting under clause 15 of this deed.

c. Policies adopted for the induction and training of Trustees

The charity provides an induction pack to all appointed trustees that includes the Trust Deed, latest financial statements and the charity Commission Booklet CC3, The Essential Trustee. New trustees will also be provided the required training by existing or outgoing trustees, as well as on- the- job training, through participation of trustees as appropriate.

d. Organisational structure and decision making

The charity is governed by the trustees who are responsible for setting the strategic direction of the charity and for establishing the required policy. The trustees meet as often as required for the operation of the charity. The trustees have the power to buy, sell or transfer any land and buildings which must be approved. The trustees have the power to raise funds, borrow money, cooperate with other charities, employ and remunerate staff and any other lawful actions that are necessary for the achievement of the objectives.

FOR THE YEAR ENDED 31 DECEMBER 2025

TRUSTEES' REPORT

e. Risk management

The trustees have assessed the major risks to which the charity is exposed. In particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate their exposure to the major risks.

OBJECTIVES AND ACTIVITIES

a Policies and objectives

Halls4Jumuah was set up in order to overcome the difficulties faced by Muslims when performing their Friday Prayers in the Boroughs of City of London and Islington and to enable Muslims working in or around the City to perform their obligatory Friday prayers.

The principal object of the charity is to provide the following:

The advancement of the Islamic faith in the city of London and Islington for the benefit of the public through provisions of premises for Friday congregational prayer meetings.

Each year our trustees review our objectives and activities to ensure they continue to reflect our aims. In carrying out this review the trustees have considered the Charity Commission's general guidance on public benefit and in particular its supplementary public guidance on the advancement of religion for the public benefit.

There have been no changes in the objectives since the last annual report.

b. Strategies for achieving objectives

To establish, control and maintain the place of worship for the advancement of religion and education.

Raise the required funds from voluntary donations from those using the charity in order to meet the current and ongoing costs of providing these services.

c. Activities for achieving objectives

Advancement of Religion

The Charity provides prayers facilities at a number of different venues every Friday to cover the Friday congregational prayers.

Education

Education is an essential objective of our charity. The charity provides education for Muslims through carefully prepared sermons by our bank of khateebs.

d. Grant making policies

The charity provides aid to UK registered charitable institutions which are involved in the support of education, childcare, healthcare and other charitable purposes both within the UK and worldwide for the poor when the need arises at the trustees' discretion.

FOR THE YEAR ENDED 31 DECEMBER 2025

TRUSTEES' REPORT

e. Public benefit

The trustees are aware of their obligations with respect to adhering to Section 4 of the Charities Act 2011, the public benefit requirement through regular briefing updates.

f. Volunteers

Volunteers are an important resource in both our faith and community work. The charity is grateful for the efforts of its many community volunteers who are involved in preparation of the halls for prayers and for leaving the hall in a manner that befits fulfilling our responsibility.

The charity has a volunteer coordinator to ensure that best value is derived from the efforts of our volunteers.

ACHIEVEMENTS AND PERFORMANCE

Facilities:

Halls4Jumuah was originally established at Betty Brunker Hall, Mora Street, EC1V 8EH.

The trustees are pleased to accommodate the rising demand and currently there are now the following halls:

- Betty Brunker Hall Mora Street I Lever Street, Islington, London EC1V SHE.

- The Dutch Centre 7 Austin Friars, The City, London EC2N 2HA.

- Golden Lane Sport & Fitness, Fann Street, London EC1Y OSH.

- St Vedast Hall, Foster Lane, London EC2V 6HH.

- Portsoken Community Hall, 20 Little Street, London E1 8AA.

The Dutch Centre holds two congregational prayer.

Each of the halls are hired on an hourly basis.

The charity is undergoing further expansion and is actively exploring options to hire or rent additional facilities.

Each hall services the need for its given location. The goodwill generated in the area cannot be measured. It allows for the Muslim and non-Muslim community to interact in a healthy manner.

We continue to place great importance on sharing a good understanding of Islam with our non-Muslim community whilst gaining an understanding of their culture and traditions.

FINANCIAL REVIEW

a. Reserves policy

FOR THE YEAR ENDED 31 DECEMBER 2025

TRUSTEES' REPORT

In order that the charity can provide the required level of administration and support costs on a consistent and ongoing basis it continues to hold at least 1 years operating costs as surplus in the bank account.

At the end of the year, the charity held general funds as shown in the Statement of Financial Activities. The trustees are of the opinion that this level of reserves is more than sufficient to cover the day to day running cost of the charity.

b. Results

The results of the charity shows that it had a surplus of £43,550 in the year.

c. Financial management policies

There is a segregation of duties between the book keeping and review of the financial statements, which are undertaken by two separate individuals. The management accounts are reviewed by a qualified accountant.

PLANS FOR THE FUTURE

a. Future developments

The short term objective of the trustees are to find further venues in and around the City of London.

Covid-19 and Going Concern

The economy has opened and we have seen a rise in the number of Muslims attending the Friday Prayers throughout the year.

The trustees have assessed Going Concern and we feel that the charity is able to pay for its liabilities as they arise. The goodwill from the hall providers has shown that they are ready and waiting to resume hiring halls to us. We are naturally feeding the demand, which has been slowly increasing and as at 31/12/25 we had six halls operating. Subsequent to the year end, at the time of signing the trustees report we had six halls operating by the grace of God.

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees 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).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charily and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;

FOR THE YEAR ENDED 31 DECEMBER 2025

TRUSTEES' REPORT

- observe the methods and principles in the Charities SORP;

- make judgments and estimates that are reasonable and prudent;

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the charity and thereby take reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Board of Trustees on 7 October 2026 and signed on their behalf, by:

On behalf of the Board

.....

Mr T Mushtaq

Trustee

Halls4Jumuah

INDEPENDENT EXAMINER'S STATEMENT

FOR THE YEAR ENDED 31 DECEMBER 2025

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HALLS4JUMUAH

I report on the accounts of the Charity for the year ended 31 December 2025 .

This report is made solely to the trustees as a body, in accordance with the Charities Act 2011. My examination has been undertaken so that I might state to the trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the trustees as a body, for my examination, for this report, or for the opinions I have formed.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 and that an independent examination is needed and I am qualified to undertake the examination by being a qualified member of ICAEW .

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;

- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and

- state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINERS STATEMENT

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

INDEPENDENT EXAMINERS STATEMENT

In connection with my examination, no matter has come to my attention:

- which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act 2011; and

- to prepare accounts which accord with the accounting records, comply with the accounting requirements of Charities Act 2006 have not been met; or to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached

INDEPENDENT EXAMINER'S STATEMENT

FOR THE YEAR ENDED 31 DECEMBER 2025

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Date:

Lever Bros & Co
Chartered Accountants
First Floor, 690 Great West Road
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Isleworth
TW7 4PU

Statement of Financial Activities
for the year ended 31 December 2025

	Unrestricted funds	Restricted funds	2025 Total	*2024 Total*
	£	£	£	*£*
Income				
Income from generated funds				
Other trading activities	-	-	-	*10,000*
Income from charitable activities	116,335	21,535	137,871	*125,348*
Total Income and endowments	**116,335**	**21,535**	**137,871**	*135,348*
Expenses				
Costs of generating funds				
Expenditure on Charitable activities	60,846	33,475	94,321	*75,277*
Total Expenses	**60,846**	**33,475**	**94,321**	*75,277*
Net gains on investments				
Net Income	**55,489**	**(11,940)**	**43,550**	*60,071*
Transfers between funds	(11,940)	11,940	-	-
Gains/(losses) on revaluation of fixed assests				
Net movement in funds:				
Net income for the year	**43,549**	**-**	**43,550**	*60,071*
Total funds brought forward	168,364	-	168,364	*108,294*
Net funds carried forward	**211,913**	**-**	**211,914**	*168,365*

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

BALANCE SHEET AT 31 DECEMBER 2025

	Notes		2025 £		*2024* *£*
CURRENT ASSETS					
Cash at bank and in hand		212,274		*169,445*	
		212,274		*169,445*	
CREDITORS: Amounts falling due within one year	2	360		*1,081*	
NET CURRENT ASSETS			211,914		*168,364*
TOTAL ASSETS LESS CURRENT LIABILITIES			211,914		*168,364*
CAPITAL AND RESERVES					
Unrestricted funds	**3**				
General fund			211,914		*168,364*
			211,914		*168,364*

For the year ending 31 December 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

Approved by the board of trustees on 7 October 2026 and signed on their behalf by

.....

Mr T Mushtaq

Trustee

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2025

1. ACCOUNTING POLICIES

1a. Basis Of Accounting

The accounts have been prepared under the historical cost convention.

The accounts have been prepared in accordance with FRS102 - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

1b. Incoming Resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

1c. Resources Expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

1d. Allocation And Apportionment Of Costs

All costs relate to the single activity of the charitable company and are recognised accordingly.

1e. Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Designated funds are funds set aside by the trustees out of unrestricted general funds for the specific future purposes or projects.

2. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	*2024*
	£	*£*
Other creditors	360	*1,081*
	360	*1,081*

3. UNRESTRICTED FUNDS

	Brought forward	Incoming resources	Outgoing resources	Transfers	Carried forward
	£	£	£	£	£
General fund	168,364	116,336	(60,846)	(11,940)	211,914
	168,364	116,336	(60,846)	(11,940)	211,914

4. RESTRICTED FUNDS

	Brought forward	Incoming resources	Outgoing resources	Transfers	Carried forward
	£	£	£	£	£
	-	21,535	(33,475)	11,940	-
	-	21,535	(33,475)	11,940	-

Incoming Resources
for the year ended 31 December 2025

		2025		*2024*
		£		*£*
Incoming resources				
Incoming resources from generated funds				
		-		*10,000*
Charitable Activity				
Cash Collected- Halls	10,608		*11,797*	
Gift Aid- Individuals donations	17,589		*6,402*	
Zakat Received	21,535		*44,406*	
Card Machine Income	88,139		*62,743*	
		137,871		*125,348*
		137,871		*125,348*
		137,871		*135,348*

Expenses
for the year ended 31 December 2025

	2025	*2024*
	£	*£*
Expenses		
Costs of generating funds		
Charitable Activities		
Ground Rent	9,300	*9,120*
Insurance	-	*219*
Hall hire charges	39,964	*23,344*
Accountancy fees	360	*360*
Khateebs reimbursements	8,200	*6,060*
Caretaker	8,525	*10,715*
Legal and professional fees	-	*300*
Bank charges	3,168	*3,050*
Sundry expenses	629	*424*
Grant payments	24,175	*21,685*
	94,321	*75,277*
	94,321	*75,277*