

**Charity Name:** Massaleit Community in the UK  
**Charity number:** 1150834  
**Charity Address:** 15 Ward St, Derby, DE22 3RY  
**For the year ended 31 December 2023**

**Legal and Administrative Details**

**Board of Trustee**

1. Adam Matar Adam
2. Abdelrahim Adam
3. Arbab Adam Kharif
4. Kamel Yahya Ali
5. Nusaiba Hammad

**Independent Examiner**

M N K ACCOUNTANTS LTD  
62 Camden Road, Camden Town, London, NW1 9DR.

**Massaleit Community in the UK**  
**STATEMENT OF TRUSTEES/ DIRECTORS RESPONSIBLEIES**  
For the year ended 31 December 2023

The trustee their report with the financial statement of the charity for the period ended 31 December 2023. The Directors have adopted the provisions of the Statement of Recommended Practice (SORP)' Accounting and Report by Charities issued in March 2005.

The law applicable to charities in England and Wales, the charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the directors to prepare financial statement for each financial year which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources, including the income and expenditure, of the charity for the period. In preparing those financial statements, the directors are required to:

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles of the Charity SORP.
- Make judgments and estimates that are responsible and prudent.
- Prepare the financial statement on an on- going concern basis unless is inappropriate to presume that the charity will continue in business.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the charities Act 2011, the Charity (Accounts and Report) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking responsible steps for the prevention and detection of fraud and other irregularities.

**Independent Examiner**

The Director considers that an audit is not required for this period under section 144(2) of the Charities (Act 2011) and that an independent examination is needed. As such appointed the following accountancy practicing firm as independent examiner

**M N K ACCOUNTANTS LTD**

62 Camden Road

Camden Town

London

NW1 9DR

**ACHIEVEMENT AND PERFORMANCE 2023**

**Fund Raising Activity**

Trustee fund raising campaign in relation to buy their own community Centre and got a good amount of response from the members of the community. As the charity could increase the level of fund available.

**Massaleit Community in the UK**  
**STATEMENT OF TRUSTEES/DIRECTORS RESPONSIBILITIES**  
For the year ended 31 December 2023

**The Cultural day**

To create enthusiasm and more fun for the community and general public we have arranged a cultural day which includes music, sports and athletics activities, awards for academic achievements and of course serving delicious food and drink. It was well accepted, and participation was remarkable during this event and planning for another in the next year.

**Annual General Meeting**

Trustees arrange the Annual General Meeting to discuss producing the report on the community and to understand the feeling of the community about our performance as well as future plan. Community members came with their ideas and likely event expected and we are making plans to execute those in coming years.

For the fiscal year ending December 31, 2023, a total of £67,524.05 was contributed to various charitable causes. Of this amount:

£35,000 was donated to aid refugees in Chad through the shipment of used clothing.

£10,000 was allocated for providing medical supplies to support women and children in Chad

£8,000 and £5,000 were contributed for Ramadan and Eid gatherings, covering food, drinks, and venue rentals.

£9,524.05 was used to organise the general meeting gathering.

The financial statement and Trustee report were approved by the trustees and authorised for issue on 03/05/2024 and signed on their behalf.

Mr Arbab Kharif  
Trustee

statement of trustees

Company MASSALEIT COMMUNITY IN THE UNITED KINGDOM  
Type Micro-entity company/FRS 105  
Method Amounts to be obtained automatically from VT Transaction+ or VT Cash Book  
Version Last updated October 2023 release 2  
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Cleared Notes/ Comments/ Outstanding points

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For advice on using this workbook, click on the Template Instructions button at the right-hand end of the VT toolbar or choose the Topics command from the VT Final Accounts>Help menu.

## Template history

Version	Change
Oct 2023 release 2	Marginal relief workings changed to accord with HMRC in leap years and when rate has changed
Oct 2023	Marginal relief added to corporation tax computation
Apr 2020	Balance sheet. <i>Average number of employees</i> note tagged and AutoHide removed from note so that it always displays, even when zero
Mar 2018	Balance sheet. <i>Average number of employees</i> note added
Sep 2017	DetailBS sheet. Profit and loss account section. The word <i>Profit</i> switches to <i>Loss</i> as appropriate
May 2017	Chartered Accountants' reports. Web reference and reference to 07/16 AAF updated
Feb 2017	Tax computation. Expensive cars pool removed
Nov 2016	Balance sheet. Reference at the foot of balance sheet changed from FRSSE to FRS 105
Nov 2016	Balance sheet. Company information and address of registered office added
Nov 2016	Tagging. Re-tagged using the FRS 102 taxonomy (includes FRS 105)
Nov 2016	The directors' report is no longer required and has been removed from the template
Nov 2016	Trial balance. Headings re deferred tax and revaluation of fixed assets removed

MASSALEIT COMMUNITY IN THE UNITED KINGDOM

Data not obtained from trial balance

Enter data in the white spaces Enter numbers as + unless indicated Current year Comparative

Units (eg £ or £000)	£	include a trailing space
Company registration number	1150834	
Address of registered office as a single paragraph of text)	15 Ward DERBY DE22 3RY	
Approval date of the accounts by the board	Date 26/09/2024	
Date of signing of the accountants report	Date 26/09/2024	
Date of engagement letter (required for CA and ACCA reports)	Date 26/09/2024	
Name of director signing balance sheet	A. A. Kharif	
Name of accountants	MNK ACCOUNTANTS	
Type of firm (eg Chartered Accountants)	Accountants	
Address of accountants		
Address line 1	62 CAMDEN ROAD	
Address line 2	CAMDEN TOWN	
City or town		
County or region	LONDON	
Postcode	NW1 9DR	
Average number of persons employed by the company	Number 5	Number

Registered number  
1150834

MASSALEIT COMMUNITY IN THE UNITED KINGDOM

Accounts

31 December 2023

Registered number  
1150834

# MASSALEIT COMMUNITY IN THE UNITED KINGDOM

Filleted Accounts

31 December 2023



**MASSALEIT COMMUNITY IN THE UNITED KINGDOM**  
**Accountants' Report**

**Accountants' report to the director of**  
**MASSALEIT COMMUNITY IN THE UNITED KINGDOM**

You consider that the company is exempt from an audit for the year ended 31 December 2023. You have acknowledged, on the balance sheet, your responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. These responsibilities include preparing accounts that give a true and fair view of the state of affairs of the company at the end of the financial year and of its profit or loss for the financial year.

In accordance with your instructions, we have prepared the accounts which comprise the Profit and Loss Account and the Balance Sheet from the accounting records of the company and on the basis of information and explanations you have given to us.

We have not carried out an audit or any other review, and consequently we do not express any opinion on these accounts.

MNK ACCOUNTANTS  
Accountants

62 CAMDEN ROAD  
CAMDEN TOWN

LONDON  
NW1 9DR

26 September 2024

**MASSALEIT COMMUNITY IN THE UNITED KINGDOM**  
**Profit and Loss Account**  
**for the year ended 31 December 2023**

	<b>2023</b> <b>£</b>
<b>Turnover</b>	156,369
Other income	-
Cost of raw materials and consumables	-
<b>Gross profit</b>	<hr/> 156,369
Staff costs	-
Depreciation and other amounts written off assets	-
Other charges	(69,985)
<b>Profit before taxation</b>	<hr/> 86,384
Tax	-
<b>Profit</b>	<hr/> <hr/> 86,384

**MASSALEIT COMMUNITY IN THE UNITED KINGDOM****Registered number: 1150834****Balance Sheet****as at 31 December 2023**

		<b>2023</b>
		<b>£</b>
Called up share capital not paid		-
Fixed assets		-
Current assets	223,268	
Prepayments and accrued income	-	
	<u>223,268</u>	
Creditors: amounts falling due within one year	(165)	
Net current assets		<u>223,103</u>
Total assets less current liabilities		223,103
Creditors: amounts falling due after more than one year		-
Provisions for liabilities		-
Accruals and deferred income		-
<b>Net assets</b>		<u>223,103</u>
<b>Capital and reserves</b>		<u>223,103</u>
		<b>Number</b>
Average number of employees		<u>5</u>

[Loans to directors, guarantees made by the company on behalf of directors]

[Capital commitments, pension commitments, other financial commitments and contingent liabilities]

The company is a private company limited by shares and incorporated in England. Its registered office is 15 Ward DERBY DE22 3RY.

The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the micro entity provisions of the Companies Act 2006 and FRS 105, The Financial Reporting Standard applicable to the Micro-entities Regime. The accounts have been delivered in accordance with the provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

**MASSALEIT COMMUNITY IN THE UNITED KINGDOM**

**Registered number: 1150834**

**Balance Sheet**

**as at 31 December 2023**

A. A. Kharif

Director

Approved by the board on 26 September 2024

**MASSALEIT COMMUNITY IN THE UNITED KINGDOM**  
**Detailed profit and loss account items**  
**for the year ended 31 December 2023**

*This schedule does not form part of the statutory accounts*

	<b>2023</b>
	<b>£</b>
<b>Sales</b>	
Sales	156,369
	<u>156,369</u>
<b>Other income</b>	
Other operating income	-
Income from investments	-
Interest receivable	-
	<u>-</u>
<b>Cost of raw materials and consumables</b>	
Purchases	-
Decrease in stocks	-
	<u>-</u>
<b>Staff costs</b>	
Wages and salaries	-
Director's salary	-
Pensions	-
Bonuses	-
Employer's NI	-
Temporary staff and recruitment	-
Staff training and welfare	-
Travel and subsistence	-
Motor expenses	-
Entertaining	-
	<u>-</u>
<b>Depreciation and other amounts written off assets</b>	
Depreciation	-
Amortisation of goodwill	-
Exceptional loss on the disposal of tangible fixed assets	-
Exceptional loss on the disposal of investments	-
	<u>-</u>
<b>Other charges</b>	
Premises costs:	
Rent	-
Rates	-
Service charges	-
Light and heat	-
Cleaning	-
Use of home	-
	<u>-</u>
General administrative expenses:	
Telephone and internet	-
Postage	-
Stationery and printing	-

**MASSALEIT COMMUNITY IN THE UNITED KINGDOM**  
**Detailed profit and loss account items**  
**for the year ended 31 December 2023**

*This schedule does not form part of the statutory accounts*

	<b>2023</b>
	<b>£</b>
Courier services	-
Information and publications	-
Subscriptions	-
Bank charges	61
Insurance	-
Equipment expensed	-
Equipment hire	-
Software	-
Repairs and maintenance	-
Bad debts	-
Sundry expenses	67,524
	<u>67,585</u>
Legal and professional costs:	
Audit fees	-
Accountancy fees	2,400
Solicitors fees	-
Consultancy fees	-
Management fees	-
Advertising and PR	-
Other legal and professional	-
	<u>2,400</u>
Other	
Subcontractor costs	-
Direct labour	-
Carriage	-
Discounts allowed	-
Commissions payable	-
Other direct costs	-
Distribution costs	-
Interest payable	-
Non-equity dividends	-
	<u>-</u>
	<u>69,985</u>

**MASSALEIT COMMUNITY IN THE UNITED KINGDOM****Detailed balance sheet items****as at 31 December 2023***This schedule does not form part of the statutory accounts and should NOT be sent to HMRC*

	<b>2023</b>
	<b>£</b>
<b>Fixed assets</b>	
Intangible fixed assets	-
Land and buildings	-
Plant and machinery etc	-
Motor vehicles	-
Investments	-
	<hr/>
	-
	<hr/>
<b>Current assets</b>	
Stocks	-
Trade debtors	-
Other debtors	-
Investments held as current assets	-
Cash at bank and in hand	223,268
	<hr/>
	223,268
	<hr/>
<b>Prepayments and accrued income</b>	
Prepayments	-
Accrued income	-
	<hr/>
	-
	<hr/>
<b>Creditors: amounts falling due within one year</b>	
Non-equity preference shares	-
Bank loans and overdrafts	-
Obligations under finance lease and hire purchase contracts	-
Trade creditors	-
Corporation tax	-
Other taxes and social security costs	-
Other creditors	165
	<hr/>
	165
	<hr/>
<b>Creditors: amounts falling due after more than one year</b>	
Non-equity preference shares	-
Bank loans	-
Obligations under finance lease and hire purchase contracts	-
Trade creditors	-
Other creditors	-
	<hr/>
	-
	<hr/>
<b>Accruals and deferred income</b>	
Accruals	-
Deferred income	-
	<hr/>
	-
	<hr/>
<b>Capital and reserves</b>	
Called up share capital	-
Share premium	-

**MASSALEIT COMMUNITY IN THE UNITED KINGDOM****Detailed balance sheet items****as at 31 December 2023***This schedule does not form part of the statutory accounts and should NOT be sent to HMRC*

Profit and loss account	<u>223,103</u>
	<u>223,103</u>
<b>Profit and loss account</b>	
Brought forward	136,719
Profit	86,384
Dividends	-
	<u>223,103</u>



## MASSALEIT COMMUNITY IN THE UNITED KINGDOM

### Data for corporation tax computation

Please check the tax computation carefully. VT Software Limited accepts no responsibility or liability for the correctness of the numbers, assumptions, tax rates and calculations in this template. You use this template and associated software entirely at your own risk. If in doubt, please consult a professional tax advisor.

Please note that the capital allowances sheet (CapAllow) provides a template for your own workings but does not automatically calculate allowances.

You must click the Re-evaluate AutoHide button if any numbers in the tax computation are changed. Rows with data on may remain hidden if you do not.

Tax reference (10 digits no spaces)	<input type="text"/>
First day of period covered by tax return	<input type="text" value="01/01/2023"/>
Last day of period covered by tax return	<input type="text" value="31/12/2023"/>
First day of period covered by statutory accounts	<input type="text" value="01/01/2023"/>
Last day of period covered by statutory accounts	<input type="text" value="31/12/2023"/>

[Click here for more help if the CT accounting period is different to the statutory accounts.](#)

Units	<input type="text" value="£"/>
-------	--------------------------------

	£
Profit /(loss) before tax per the accounts	<input type="text" value="86,384"/>

Disallowable expenses	£
Entertainment	<input type="text" value="-"/>
Legal & professional fees	
Parking fines	
Depreciation and profit/(loss) on sale of assets	<input type="text" value="-"/>
Other	

*Enter any further items directly into the adjustment of profits section on the TaxComp sheet*

Donations	£
Qualifying donations to UK charities	<input type="text"/>
Other donations	<input type="text"/>

Non-trading income	£
Interest receivable	<input type="text" value="-"/>
Property income	
Exempt dividends/distributions received	<input type="text" value="-"/>
Other income not taxable	

Other adjustments	£
Finance lease adjustments	<input type="text"/>
Leased cars	
Other operating lease adjustments	<input type="text"/>

Dividends payable on non-equity shares

£

-

Losses utilised

£

Number of associated companies (excluding this one)

Tax year

2022

2023

Number



**MASSALEIT COMMUNITY IN THE UNITED KINGDOM****Corporation tax computation****Tax reference****Period beginning** 1/01/23**Period ending** 31/12/23**Accounts period beginning** 1/01/23**Accounts period ending** 31/12/23**Adjustment of trading profits** £

Profit before tax per the accounts 86,384

## Add back disallowable expenses

Entertainment -

Legal &amp; professional fees -

Parking fines -

Donations -

Depreciation and (profit)/loss on sale of assets -

Other -

Capital allowances -

Add back dividends payable on non-equity shares included in interest payable -

## Deduct non-trading income

Interest receivable -

Property income -

Exempt dividends/distributions received -

Other income not taxable -

## Other adjustments

Finance lease adjustments -

Leased cars -

Other operating lease adjustments -

Adjusted trading profit 86,384

**Taxable profits** £

Trading profit 86,384

Losses utilised -

86,384

Interest receivable -

Rental income -

Net chargeable gains -

Less: qualifying donations to UK charities -

Taxable profit 86,384

**Days in accounting period falling in each tax year****Tax year****Days falling**  
**in tax year** **Basis days**

**MASSALEIT COMMUNITY IN THE UNITED KINGDOM****Corporation tax computation**

2022	90	365
2023	275	366
	<u>365</u>	

**Marginal rate relief calculation**

Tax year	Ass co's	Fraction	Lower Limit	Upper Limit	Taxable profit	Augmented profit	Relief
2022	0 0		-	-	21,300.16	21,300.16	-
2023	0	3/200	37,568.31	187,841.53	65,083.84	65,083.84	1,841.37
			<u>37,568.31</u>	<u>187,841.53</u>	<u>86,384.00</u>	<u>86,384.00</u>	<u>1,841.37</u>

**Corporation tax payable**

Tax year	Taxable profit	Tax rate	Corp Tax
2022	21,300.16	19%	4,047.03
2023	65,083.84	25%	16,270.96
	<u>86,384.00</u>		
Corporation tax payable			20,317.99
Marginal rate relief			<u>(1,841.37)</u>
Corporation tax payable net of marginal rate relief			<u>18,476.62</u>

**MASSALEIT COMMUNITY IN THE UNITED KINGDOM****Capital allowances****Tax reference****Period beginning****1/01/23****Period ending****31/12/23****Summary****£**

General pool

-

Special rate pool

-

Short term asset pools

-

Total capital allowances

-

**General Pool****£**

Written down value brought forward

-

Disposal receipts

-

Balancing allowance

-

Balancing charge

-

Expenditure qualifying for writing down allowance

-

Relevant first year expenditure

-

Other expenditure qualifying for first year allowance

-

Expenditure qualifying for annual investment allowance

-

FYA in respect of relevant FYA expenditure

-

Other first year allowances

-

Annual investment allowance

-

Writing down allowance

-

Written down value carried forward

-

**Special rate pool****£**

Written down value brought forward

-

Disposal receipts

-

Balancing allowance

-

Balancing charge

-

Thermal installation expenditure

-

Integral feature expenditure

-

Expenditure on a car that is not a main rate car

-

Expenditure on cushion gas

-

Expenditure qualifying for annual investment allowance

-

Annual investment allowance

-

Writing down allowance

-

Written down value carried forward

-

**Total of short life asset pools**

Number of single asset pools

-

Written down value brought forward

**£**

-

Disposal receipts

-

**MASSALEIT COMMUNITY IN THE UNITED KINGDOM****Capital allowances**

Balancing allowances	-	
Balancing charges	-	
Expenditure qualifying for written down allowance	-	
		-
Relevant first year expenditure	-	
Other expenditure qualifying for first year allowance	-	
Expenditure qualifying for annual investment allowance	-	
FYA in respect of relevant FYA expenditure	-	
Other FYA	-	
Annual investment allowances	-	
Writing down allowances	-	
		-
		-
Written down value carried forward		-

**MASSALEIT COMMUNITY IN THE UNITED KINGDOM****Chargeable gains****Tax reference****Period beginning****1/01/23****Period ending****31/12/23****£**

Gross chargeable gains

-

Allowable losses

-

Net chargeable gains

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-

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*A computation of each gain or loss can be included below. The amounts should be tagged using the Set Tag (Comprehensive) button. In the Set Tag (Comprehensive) dialog, select 'Chargeable gains' in the drop down list at the top to see the available tags.*



*Formula driven text is placed here and then referred to by cells in the main body of the accounts*

*To indicate that the company has only one director, or that the sole director is female, click on the Workbook Properties button (second button on the VT toolbar)*

*Directors report and balance sheet*

The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

for the year ended 31 December 2023

for the period ended 31 December 2023

for the period from 1 January 2023 to 31 December 2023

for the year ended 31 December 2023

for the year ended 31 December 2023

year

's

presents

his

is

The director acknowledges his responsibilities for

complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

The following persons served as directors during the year:

for the information of the director only

*Statement of directors responsibilities*

The director is responsible for preparing the report and accounts in accordance with applicable law and regulations.

Company law requires the director to prepare accounts for each financial year.

Under that law the director has elected to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under company law the directors must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period.

In preparing these accounts, the director is required to:

select suitable accounting policies and then apply them consistently;

*Directors report and balance sheet*

make judgements and estimates that are reasonable and prudent;  
prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The director is responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable him to ensure that the accounts comply with the Companies Act 2006.

He is also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

*Accountants and auditors reports*

We have audited the accounts of MASSALEIT COMMUNITY IN THE UNITED KINGDOM for the year ended 31 December 2023 which comprise the Profit and Loss Account and the Balance Sheet

give a true and fair view of the state of the company's affairs as at  
31 December 2023 and of its profit for the year then ended;

As explained more fully in the Statement of Director's Responsibilities, the director is responsible for the preparation of the accounts and for being satisfied that they give a true and fair view. Our responsibility is to audit and express an opinion on the accounts in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors.

In our opinion the information given in the Directors' Report for the financial year for which the accounts are prepared is consistent with the accounts.

In accordance with your instructions, we have prepared the accounts which comprise from the accounting records of the company and on the basis of information and explanations you have given to us.

You consider that the company is exempt from an audit for the year ended 31 December 2023.

You have acknowledged, on the balance sheet, your responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

These responsibilities include preparing accounts that give a true and fair view of the state of affairs of the company at the end of the financial year and of its profit or loss for the financial year.

financial year  
financial year.

In accordance with the engagement letter dated 26 September 2024  
, and in order to assist you to fulfil your duties under the Companies Act 2006, we have compiled the accounts of the company which comprise from the accounting records and information and explanations you have given to us.

You have acknowledged on the balance sheet as at 31 December 2023  
your responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

*Directors report and balance sheet*

You consider that the company is exempt from the statutory requirement for an audit for the year.

We have performed certain procedures in respect of the Company's unaudited accounts for the year ended 31 December 2023 (which comprise ), made enquiries of the Company's directors and assessed accounting policies adopted by the directors, in order to gather sufficient evidence for our conclusion in this report.

This report is made solely to the Company's directors, as a body, in accordance with the terms of our engagement letter dated 26 September 2024.

It has been released to the directors on the basis that this report shall not be copied, referred to or disclosed, in whole (save for the directors' own internal purposes or as may be required by law or by a competent regulator) or in part, without our prior written consent. Our work has been undertaken so that we might state to the directors those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's directors as a body for our work, for this report or the conclusions we have formed.

You have confirmed that you have met your duty as set out in the directors' statement. You consider that the Company is exempt from the statutory requirement for an audit for the year.

Our responsibility is to form and express an independent conclusion, based on the work carried out, to you on the accounts.

Based on our work, nothing has come to our attention to refute the directors' confirmation that in accordance with the Companies Act 2006 the accounts give a true and fair view of the state of the Company's affairs as at and of its profit for the year then ended and have been properly prepared in accordance with the Financial Reporting Standard for Smaller Entities.

*ACCA report*

This report is made solely to the Board of Directors of MASSALEIT COMMUNITY IN THE UNITED KINGDOM, as a body, in accordance with the terms of our engagement letter dated

Our work has been undertaken solely to prepare for your approval the accounts of MASSALEIT COMMUNITY IN THE UNITED KINGDOM and state those matters that we have agreed to state to the Board of Directors of MASSALEIT COMMUNITY IN THE UNITED in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at <http://www.accaglobal.com/factsheet163>.

in accordance with ICAEW Technical Release 07/16 AAF.

To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than MASSALEIT COMMUNITY IN THE UNITED KINGDOM and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that MASSALEIT COMMUNITY IN THE UNITED KINGDOM has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of MASSALEIT COMMUNITY IN THE UNITED KINGDOM. You consider that MASSALEIT COMMUNITY IN THE UNITED KINGDOM is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of MASSALEIT COMMUNITY IN THE UNITED KINGDOM.

*Directors report and balance sheet*

For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the