

Registered number
09816474

MASS 110 LTD
Report and Accounts
27 October 2023

MASS 110 LTD
Report and accounts
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MASS 110 LTD
Company Information

Directors

ASGHAR ALI
IRFAN ALI
AMUNN KHAZANCHI

Accountants

QADEER & CO
322 SLADE LANE
LEVENSHULME
MANCHESTER
LANCASHIRE
M19 2BY

Bankers

LLOYDS BANK PLC

Registered office

44 WELFORD ROAD
READING
BERKSHIRE
RG5 4QS

Registered number

09816474

MASS 110 LTD**Registered number:****09816474****Directors' Report**

The directors present their report and accounts for the period ended 27 October 2023.

Principal activities

The company's principal activity during the year continued to be ...

Directors

The following persons served as directors during the period:

ASGHAR ALI

IRFAN ALI

AMUNN KHAZANCHI

Small company provisions

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

This report was approved by the board on 28 November 2024 and signed on its behalf.

ASGHAR ALI

Director

MASS 110 LTD
Accountants' Report

Accountants' report to the directors of
MASS 110 LTD

You consider that the company is exempt from an audit for the period ended 27 October 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 period and of its profit or loss for the financial period.

In accordance with your instructions, we have prepared the accounts which comprise the Profit and Loss Account, the Balance Sheet, the Statement of Changes in Equity and the related notes 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.

QADEER & CO
FINANCIAL ACCOUNTANTS & TAX ADVISORS

322 SLADE LANE
LEVENSHULME
MANCHESTER
LANCASHIRE
M19 2BY

28 November 2024

MASS 110 LTD
Profit and Loss Account
for the period from 1 November 2022 to 27 October 2023

	2023 £	2022 £
Turnover	56,040	151,628
Administrative expenses	(84,956)	(69,041)
Other operating income	7,733	31,820
Operating (loss)/profit	<u>(21,183)</u>	<u>114,407</u>
(Loss)/profit before taxation	<u>(21,183)</u>	<u>114,407</u>
Tax on (loss)/profit	-	-
(Loss)/profit for the period	<u>(21,183)</u>	<u>114,407</u>

MASS 110 LTD**Registered number:** 09816474**Balance Sheet****as at 27 October 2023**

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	3	645	806
Current assets			
Debtors	4	75,079	5,500
Cash at bank and in hand		23,775	115,776
		<u>98,854</u>	<u>121,276</u>
Creditors: amounts falling due within one year	5	(700)	(2,100)
Net current assets		<u>98,154</u>	<u>119,176</u>
Net assets		<u>98,799</u>	<u>119,982</u>
Capital and reserves			
Profit and loss account		98,799	119,982
Shareholders' funds		<u>98,799</u>	<u>119,982</u>

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

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

The directors acknowledge their 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 and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

ASGHAR ALI

Director

Approved by the board on 28 November 2024

MASS 110 LTD
Statement of Changes in Equity
for the period from 1 November 2022 to 27 October 2023

	Share capital	Share premium	Re- valuation reserve	Profit and loss account	Total
	£	£	£	£	£
At 1 November 2021	-	-	-	5,575	5,575
Profit for the financial year				114,407	114,407
At 31 October 2022	<u>-</u>	<u>-</u>	<u>-</u>	<u>119,982</u>	<u>119,982</u>
At 1 November 2022	-	-	-	119,982	119,982
Loss for the period				(21,183)	(21,183)
At 27 October 2023	<u>-</u>	<u>-</u>	<u>-</u>	<u>98,799</u>	<u>98,799</u>

MASS 110 LTD
Notes to the Accounts
for the period from 1 November 2022 to 27 October 2023

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Freehold buildings	over 50 years
Leasehold land and buildings	over the lease term
Plant and machinery	20% on reducing balance
Fixtures, fittings, tools and equipment	20% on reducing balance

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Taxation

MASS 110 LTD
Notes to the Accounts
for the period from 1 November 2022 to 27 October 2023

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

2 Employees

	2023 Number	2022 Number
Average number of persons employed by the company	<u>0</u>	<u>0</u>

3 Tangible fixed assets

	Plant and machinery etc £
Cost	
At 1 November 2022	1,075
At 27 October 2023	<u>1,075</u>
Depreciation	
At 1 November 2022	269
Charge for the period	161
At 27 October 2023	<u>430</u>
Net book value	
At 27 October 2023	<u>645</u>
At 31 October 2022	<u>806</u>

4 Debtors

	2023 £	2022 £
Trade debtors	11,079	-
Advances (Loan)	64,000	5,500
	<u>75,079</u>	<u>5,500</u>

5 Creditors: amounts falling due within one year

2023 £	2022 £
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MASS 110 LTD
Notes to the Accounts
for the period from 1 November 2022 to 27 October 2023

Other creditors	<u>700</u>	<u>2,100</u>
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6 Other information

MASS 110 LTD is a private company limited by shares and incorporated in England. Its registered office is:

44 WELFORD ROAD
READING
BERKSHIRE
RG5 4QS

MASS 110 LTD**Detailed profit and loss account****for the period from 1 November 2022 to 27 October 2023***This schedule does not form part of the statutory accounts*

	2023 £	2022 £
Sales	56,040	151,628
Administrative expenses	(84,956)	(69,041)
Other operating income	7,733	31,820
Operating (loss)/profit	<hr/> (21,183)	<hr/> 114,407
(Loss)/profit before tax	<hr/> (21,183) <hr/>	<hr/> 114,407 <hr/>

MASS 110 LTD**Detailed profit and loss account****for the period from 1 November 2022 to 27 October 2023***This schedule does not form part of the statutory accounts*

	2023 £	2022 £
Sales		
Sales	56,040	151,628
Administrative expenses		
Employee costs:		
Travel and subsistence	2,481	516
Motor expenses	255	453
	2,736	969
Premises costs:		
Rent	28,000	37,800
	28,000	37,800
General administrative expenses:		
Telephone and internet	144	144
Stationery and printing	318	-
Catering supplies	5,215	-
Charity check	288	288
Pilgrimage travel	14,198	14,000
Bank charges	-	3,720
Equipment expensed	25,000	-
Equipment hire	5,399	-
Software	-	10,287
Repairs and maintenance	1,354	358
Depreciation	161	269
Sundry expenses	-	226
	52,077	29,292
Legal and professional costs:		
Accountancy fees	2,143	780
Management fees	-	150
Other legal and professional	-	50
	2,143	980
	84,956	69,041
Other operating income		
Other operating income	7,733	31,820