

Trustees' Annual Report for the period

From 28th October 2023 To 27th October 2024

Charity name: MASS 110 LTD

Charity registration number: 1177238

Objectives and Activities

- To advance the religion of Islam, by promoting the teachings and tenets of the shia ithna-ashari faith Islam.
- Provision of facilities for worship and religious ceremonies and provision of services for Islamic education in accordance with the teachings of the shia ithna-ashri doctrine.
- Advancement of education for public benefit, by means of, but not exclusively, history lessons, lectures and classes, to help young adults so as to develop their capabilities that they may grow to full maturity as individuals and members of society.
- Advance and educate community members regarding health and well-being by providing holistic therapies and mental health and well-being classes.

Trustees Information

The trustees have had regard to the Charity Commission's guidance on public benefit. For the last financial Year, the following Trustees for the charity have been:

- IRFAN ALI
- ASGHAR ALI
- AMUNN KHAZANCHI

Achievements and Performance

Over the course of the year Mass110, besides from holding an entire year worth of seminars discussions and holy celebrations, Mass110 has helped create an ever-growing diverse community. We are regularly joined by disadvantaged members of society, such as those with autism and mental health disabilities, and allow them to fully partake in our programmes. This has created a sense of togetherness and inclusivity within the local and wider communities.

We have also helped members find employment and have offered various mentoring opportunities based on education work and health.

Our team have also started to pay extra attention towards the general health of our community. We're actively working towards providing holistic services, focussed around natural medicine driven from the teachings of Ahlulbayt (as) and our core hadith. For this reason, members of our team have ventured into a start-up providing cupping and other health services for our attendees. This start-up is in its early days at our current location in Egham.

Over the course of the year, Mass110 objectives to grow within our health and wellbeing footprint within the community has come into action.

Irfan and Asghar Ali spent some time learning the ancient technique of cupping, which can be traced back to the earliest civilisations. This holistic natural medical therapy has proven to significantly improve a patient's health in many ways. We now offer regular sessions to the community and pro bono to those in need.

Another one of our initiatives in addressing mental health issues has also been launched. We have invested in two horses for equine therapy purposes, aligning our patients back with nature and fresh air whilst providing the opportunity for the younger generation to learn horse riding and also grooming, at an affordable and accessible rate.

We plan to spend the next year in becoming more proficient in these fields.

Future projects for mass110 include the production of natural herbal nutrition. Alongside this we have identified vertical farming of micro greens and honeybee farming to address biological health as well as an activity which is beneficial to the natural environment.

Registered number
09816474

MASS 110 LTD
Report and Accounts
27 October 2024

MASS 110 LTD
Report and accounts
Contents

	Page
Company information	1
Directors' report	2
Accountants' report	3
Profit and loss account	4
Balance sheet	5
Statement of changes in equity	6
Notes to the accounts	7

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 year ended 27 October 2024.

Principal activities

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

Directors

The following persons served as directors during the year:

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 21 July 2025 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 year ended 27 October 2024. 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, 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

21 July 2025

MASS 110 LTD
Profit and Loss Account
for the year ended 27 October 2024

	2024 £	2023 £
Turnover	78,004	56,040
Administrative expenses	(76,688)	(84,956)
Other operating income	14,488	7,733
Operating profit/(loss)	<u>15,804</u>	<u>(21,183)</u>
Profit/(loss) before taxation	<u>15,804</u>	<u>(21,183)</u>
Tax on profit/(loss)	-	-
Profit/(loss) for the financial year	<u>15,804</u>	<u>(21,183)</u>

MASS 110 LTD**Registered number:** 09816474**Balance Sheet****as at 27 October 2024**

	Notes	2024 £	2023 £
Fixed assets			
Tangible assets	3	516	645
Current assets			
Debtors	4	57,411	75,079
Cash at bank and in hand		58,076	23,775
		<u>115,487</u>	<u>98,854</u>
Creditors: amounts falling due within one year	5	(1,400)	(700)
Net current assets		<u>114,087</u>	<u>98,154</u>
Net assets		<u>114,603</u>	<u>98,799</u>
Capital and reserves			
Profit and loss account		114,603	98,799
Shareholders' funds		<u>114,603</u>	<u>98,799</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 21 July 2025

MASS 110 LTD
Statement of Changes in Equity
for the year ended 27 October 2024

	Share capital	Share premium	Re- valuation reserve	Profit and loss account	Total
	£	£	£	£	£
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>
At 28 October 2023	-	-	-	98,799	98,799
Profit for the financial year				15,804	15,804
At 27 October 2024	<u>-</u>	<u>-</u>	<u>-</u>	<u>114,603</u>	<u>114,603</u>

MASS 110 LTD
Notes to the Accounts
for the year ended 27 October 2024

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 year ended 27 October 2024

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

	2024 Number	2023 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 28 October 2023	1,075
At 27 October 2024	<u>1,075</u>
Depreciation	
At 28 October 2023	430
Charge for the year	129
At 27 October 2024	<u>559</u>
Net book value	
At 27 October 2024	<u>516</u>
At 27 October 2023	<u>645</u>

4 Debtors

	2024 £	2023 £
Trade debtors	19,651	11,079
Advances (Loan)	37,760	64,000
	<u>57,411</u>	<u>75,079</u>

5 Creditors: amounts falling due within one year

2024 £	2023 £
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MASS 110 LTD
Notes to the Accounts
for the year ended 27 October 2024

Other creditors	<u>1,400</u>	<u>700</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 year ended 27 October 2024***This schedule does not form part of the statutory accounts*

	2024	2023
	£	£
Sales	78,004	56,040
Administrative expenses	(76,688)	(84,956)
Other operating income	14,488	7,733
Operating profit/(loss)	<hr/> 15,804	<hr/> (21,183)
Profit/(loss) before tax	<hr/> 15,804	<hr/> (21,183)

MASS 110 LTD**Detailed profit and loss account****for the year ended 27 October 2024***This schedule does not form part of the statutory accounts*

	2024 £	2023 £
Sales		
Sales	78,004	56,040
Administrative expenses		
Employee costs:		
Temporary staff and recruitment	4,000	-
Travel and subsistence	6,392	2,481
Motor expenses	-	255
	10,392	2,736
Premises costs:		
Rent	19,902	28,000
Service charges	3,792	-
Cleaning	492	-
	24,186	28,000
General administrative expenses:		
Telephone and internet	144	144
Subscriptions	173	-
Stationery and printing	3,763	318
Catering supplies	13,200	5,215
Charity check	-	288
Pilgrimage travel	15,791	14,198
Bank charges	162	-
Equipment expensed	5,000	25,000
Equipment hire	1,100	5,399
Repairs and maintenance	1,494	1,354
Depreciation	129	161
	40,956	52,077
Legal and professional costs:		
Accountancy fees	1,154	2,143
	1,154	2,143
	76,688	84,956
Other operating income		
Other operating income	14,488	7,733



Section A

Independent Examiner's Report

Report to the trustees/
members of

Charity Name
Mass 110 LTD

On accounts for the year
ended

31 October 2024

Charity no
(if any)

1177238

Set out on pages

1

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/07/2018.

Responsibilities and
basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent
examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Signed:

Date:

28/08/2025

Name:

Mark Mattock

Relevant professional
qualification(s) or body
(if any):

MAAT

Address:

Ordered Management Secretary LTD,

67 Eastover Road, High Littleton, Bristol, BS39 6HZ

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.