

**MANAS CONSULTING LIMITED  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2017**

DJ Coulter & Associates Limited

Chartered Certified Accountants

7 Clarence Parade  
Cheltenham  
GL50 3NY

**Manas Consulting Limited**  
**Unaudited Financial Statements**  
**For The Year Ended 30 April 2017**

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**Manas Consulting Limited  
Accountant's Report  
For The Year Ended 30 April 2017**

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**Report to the director on the preparation of the unaudited statutory accounts of Manas Consulting Limited For The Year Ended 30 April 2017**

To assist you to fulfil your duties under the Companies Act 2006, I have prepared for your approval the accounts of Manas Consulting Limited which comprise the Profit and Loss Account, the Balance Sheet and the related notes, from the company's accounting records and from information and explanations you have given us.

As a practising member of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://www.accaglobal.com/en/member/professional-standards/rules-standards/acca-rulebook.html>.

This report is made to the director of Manas Consulting Limited, as a body, in accordance with the terms of our engagement letter dated 10 January 2017. Our work has been undertaken solely to prepare for your approval the accounts of Manas Consulting Limited and state those matters that we have agreed to state to the director of Manas Consulting Limited, as a body, in this report in accordance with the Association of Chartered Certified Accountants as detailed at [http://www.accaglobal.com/content/dam/ACCA\\_Global/Technical/fact/technical-factsheet-163.pdf](http://www.accaglobal.com/content/dam/ACCA_Global/Technical/fact/technical-factsheet-163.pdf). To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Manas Consulting Limited and its director as a body for our work or for this report.

It is your duty to ensure that Manas Consulting Limited 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 or loss of Manas Consulting Limited. You consider that Manas Consulting Limited 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 Manas Consulting Limited. 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 financial statements.

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**16th November 2017**

DJ Coulter & Associates Limited  
Chartered Certified Accountants

7 Clarence Parade  
Cheltenham  
GL50 3NY



**Manas Consulting Limited**  
**Balance Sheet**  
**As at 30 April 2017**

Registered number: 08025317

		2017		2016	
	Notes	£	£	£	£
<b>FIXED ASSETS</b>					
Tangible Assets	5		245		326
			<u>245</u>		<u>326</u>
<b>CURRENT ASSETS</b>					
Debtors	6	1,013		3,928	
Cash at bank and in hand		4,762		7,745	
		<u>5,775</u>		<u>11,673</u>	
<b>Creditors: Amounts Falling Due Within One Year</b>	7	(12,744 )		(12,618 )	
		<u>(12,744 )</u>		<u>(12,618 )</u>	
<b>NET CURRENT ASSETS (LIABILITIES)</b>			(6,969 )		(945 )
			<u>(6,969 )</u>		<u>(945 )</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			(6,724 )		(619 )
			<u>(6,724 )</u>		<u>(619 )</u>
<b>NET ASSETS</b>			<u>(6,724 )</u>		<u>(619 )</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	8		1		1
Profit and loss account			(6,725 )		(620 )
			<u>(6,725 )</u>		<u>(620 )</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>(6,724 )</u>		<u>(619 )</u>

**Manas Consulting Limited**  
**Balance Sheet (continued)**  
**As at 30 April 2017**

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For the year ending 30 April 2017 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

**Director's responsibilities**

- The member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The director acknowledges her responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.
- The Company has taken advantage of Companies Act 2006 section 444(1) and opted not to file the Profit and Loss Account

On behalf of the board

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**Miss Shefali Sharma**

**15th November 2017**

The notes on pages 5 to 7 form part of these financial statements.

**Manas Consulting Limited**  
**Statement of Changes in Equity**  
**For The Year Ended 30 April 2017**

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	<b>Share Capital</b>	<b>Profit &amp; Loss Account</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
As at 1 May 2015	1	6	7
Loss for the year and total comprehensive income	-	(626 )	(626)
Dividends paid	-	-	-
As at 30 April 2016 and 1 May 2016	1	(620 )	(619)
Loss for the year and total comprehensive income	-	(6,105 )	(6,105)
As at 30 April 2017	1	(6,725 )	(6,724)

**Manas Consulting Limited**  
**Notes to the Unaudited Accounts**  
**For The Year Ended 30 April 2017**

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**1. Accounting Policies**

**1.1. Basis of Preparation of Financial Statements**

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

**1.2. Statement of Cash Flow**

The company has taken advantage of the exemption in Financial Reporting Standard No.1 from the requirement to produce a cash flow statement on the grounds that it is a small company.

**1.3. Turnover**

Turnover comprises the invoiced value of goods and services supplied by the company, net of trade discounts.

**1.4. Tangible Fixed Assets and Depreciation**

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & Machinery	25% reducing balance
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**1.5. Leasing and Hire Purchase Contracts**

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to profit and loss account as incurred.

**1.6. Foreign Currencies**

Monetary assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction. Exchange differences are taken into account in arriving at the operating profit.

**1.7. Registrar Filing Requirements**

The company has taken advantage of Companies Act 2006 section 444(1) and opted not to file the profit and loss account, directors report, and notes to the financial statements relating to the profit and loss account. The notes which are not included have been hidden but original note numbering has remained the same for those that are present.



**Manas Consulting Limited**  
**Notes to the Unaudited Accounts (continued)**  
**For The Year Ended 30 April 2017**

**5. Tangible Assets**

	<b>Plant &amp; Machinery £</b>
<b>Cost</b>	
As at 1 May 2016	985
As at 30 April 2017	985
<b>Depreciation</b>	
As at 1 May 2016	659
Provided during the period	81
As at 30 April 2017	740
<b>Net Book Value</b>	
As at 30 April 2017	245
As at 1 May 2016	326

**6. Debtors**

	<b>2017 £</b>	<b>2016 £</b>
<b>Due within one year</b>		
Trade debtors	883	3,579
Prepayments and accrued income	130	219
Corporation tax recoverable assets	-	130
	1,013	3,928

**7. Creditors: Amounts Falling Due Within One Year**

	<b>2017 £</b>	<b>2016 £</b>
Trade creditors	130	510
Other taxes and social security	-	2,559
Other creditors	1,046	-
Director's loan account	11,568	9,549
	12,744	12,618

**Manas Consulting Limited**  
**Notes to the Unaudited Accounts (continued)**  
**For The Year Ended 30 April 2017**

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**8. Share Capital**

	Value	Number	2017	2016
	£		£	£
<b>Allotted, called up and fully paid</b>				
Ordinary shares	1.00	1	1	1

**9. Ultimate Controlling Party**

The company's ultimate controlling party is Shefali Sharma by virtue of her ownership of 100% of the issued share capital in the company.

**10. General Information**

Manas Consulting Limited Registered number 08025317 is a limited by shares company incorporated in England & Wales. The Registered Office is 47 Monks Walk, Buntingford, Hertfordshire, SG9 9EE.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.