

**MANAS CONSULTING LIMITED
DIRECTOR'S REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2016**

DJ Coulter & Associates Limited

Chartered Certified Accountants

7 Clarence Parade
Cheltenham
GL50 3NY

Manas Consulting Limited
Director's Report and Financial Statements
For The Year Ended 30 April 2016

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Manas Consulting Limited
Company Information
For The Year Ended 30 April 2016

Director	Miss Shefali Sharma
Company Number	08025317
Registered Office	47 Monks Walk Buntingford Hertfordshire SG9 9EE
Accountants	DJ Coulter & Associates Limited Chartered Certified Accountants 7 Clarence Parade Cheltenham GL50 3NY
Bankers	HSBC Prima House Banbury Road Summertown Oxfordshire OX2 7HY

Manas Consulting Limited
Company No. 08025317
Director's Report For The Year Ended 30 April 2016

The director presents her report and the financial statements for the year ended 30 April 2016.

Statement of Director's Responsibilities

The director is responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the director to prepare financial statements for each financial year. Under that law the director has elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the director must not approve the financial statements 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 the financial statements the director is required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements 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 them to ensure that the financial statements comply with the Companies Act 2006. She 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.

Principal Activity

The company's principal activity continues to be that of business psychology

Directors

The directors who held office during the year were as follows:

Miss Shefali Sharma

Small Company Rules

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

On behalf of the board

Miss Shefali Sharma

29th September 2016

**Manas Consulting Limited
Accountant's Report
For The Year Ended 30 April 2016**

Report to the director on the preparation of the unaudited statutory accounts of Manas Consulting Limited For The Year Ended 30 April 2016

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 of 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 17 September 2015. 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. 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.

29th September 2016

DJ Coulter & Associates Limited
Chartered Certified Accountants

7 Clarence Parade
Cheltenham
GL50 3NY

Manas Consulting Limited
Profit and Loss Account
For The Year Ended 30 April 2016

		2016	2015
	Notes	£	£
TURNOVER		24,530	33,039
Administrative expenses		(25,302)	(24,250)
OPERATING PROFIT/(LOSS) BEFORE EXCEPTIONAL ITEMS	2	(772)	8,789
Loss on disposal of fixed assets		-	(169)
PROFIT/(LOSS) ON ORDINARY ACTIVITIES BEFORE INTEREST		(772)	8,620
Other interest receivable and similar income		16	10
Interest payable and similar charges		-	-
PROFIT/(LOSS) ON ORDINARY ACTIVITIES BEFORE TAXATION		(756)	8,630
Tax on profit on ordinary activities	3	130	(1,787)
PROFIT/(LOSS) FOR THE FINANCIAL YEAR	8	(626)	6,843

Manas Consulting Limited
Balance Sheet
As at 30 April 2016

		2016		2015	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	4		326		434
			<u>326</u>		<u>434</u>
CURRENT ASSETS					
Debtors	5	3,928		6,342	
Cash at bank and in hand		<u>7,745</u>		<u>10,512</u>	
		11,673		16,854	
Creditors: Amounts Falling Due Within One Year	6	<u>(12,618)</u>		<u>(17,281)</u>	
NET CURRENT ASSETS (LIABILITIES)			<u>(945)</u>		<u>(427)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>(619)</u>		<u>7</u>
NET ASSETS			<u>(619)</u>		<u>7</u>
CAPITAL AND RESERVES					
Called up share capital	7		1		1
Profit and Loss Account			<u>(620)</u>		<u>6</u>
SHAREHOLDERS' FUNDS	8		<u>(619)</u>		<u>7</u>

Manas Consulting Limited
Balance Sheet (continued)
As at 30 April 2016

For the year ending 30 April 2016 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 in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the Financial Reporting Standard for Smaller Entities (effective 2015).

On behalf of the board

Miss Shefali Sharma

29th September 2016

Manas Consulting Limited
Notes to the Unaudited Accounts
For The Year Ended 30 April 2016

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 January 2015).

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 Value Added Tax and 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 paid under operating leases are charged to income on a straight line basis over the lease term.

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.

2 . Operating Loss

The operating loss is stated after charging:

	2016	2015
	£	£
Director's remuneration	10,633	10,050
Depreciation of tangible fixed assets	108	145
	<u> </u>	<u> </u>

Manas Consulting Limited
Notes to the Unaudited Accounts (continued)
For The Year Ended 30 April 2016

3 . Tax on Profit on Ordinary Activities

	Tax Rate		2016	2015
	2016	2015	£	£
UK Corporation Tax	20%	20%	(130)	1,787
Total Current Tax Charge			(130)	1,787

4 . Tangible Assets

	Plant & Machinery £
Cost	
As at 1 May 2015	985
As at 30 April 2016	985
Depreciation	
As at 1 May 2015	551
Provided during the period	108
As at 30 April 2016	659
Net Book Value	
As at 30 April 2016	326
As at 1 May 2015	434

5 . Debtors

	2016	2015
	£	£
Due within one year		
Trade debtors	3,579	5,386
Prepayments and accrued income	219	706
Other debtors	-	250
Corporation tax recoverable assets	130	-
	3,928	6,342

Manas Consulting Limited
Notes to the Unaudited Accounts (continued)
For The Year Ended 30 April 2016

6 . Creditors: Amounts Falling Due Within One Year

	2016	2015
	£	£
Trade creditors	510	687
Corporation tax	-	1,787
Other taxes and social security	2,559	1,514
Director's loan account	9,549	13,293
	<u>12,618</u>	<u>17,281</u>

7 . Share Capital

	Value	Number	2016	2015
	£		£	£
Allotted, called up and fully paid				
Ordinary shares	1.00	1	1	1
		<u>1</u>	<u>1</u>	<u>1</u>

8 . Reconciliation of Reserves

	Share Capital	Profit & Loss Account
	£	£
As at 1 May 2015	1	6
Loss for year	-	(626)
Dividends paid	-	-
As at 30 April 2016	<u>1</u>	<u>(620)</u>

9 . Transactions With and Loans to Directors

Dividends paid to directors

	2016	2015
	£	£
Miss Shefali Sharma	-	7,000

10 . Dividends

	2016	2015
	£	£
On equity shares:		
Final dividend paid	-	7,000
	<u> </u>	<u> </u>

11 . 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.

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.