

**MANIFOLD PRESCHOOL
ANNUAL REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 JULY 2018**

**MANIFOLD PRESCHOOL
(COMPANY NO: ENGLAND AND WALES)
DIRECTORS' REPORT**

The directors present their report and accounts for the year ended 31 July 2018.

Statement of directors' responsibilities

The directors are responsible for preparing the report and accounts in accordance with applicable law and regulations.

Company law requires the directors to prepare accounts for each financial year. Under that law, the directors have 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 directors are required to:

- select suitable accounting policies and then apply them consistently;
- 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 directors are 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 accounts comply with the Companies Act 2006. They are 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.

Small company provisions

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

Signed on behalf of the board of directors

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Approved by the board on:

**CHARTERED CERTIFIED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON
THE PREPARATION OF THE UNAUDITED STATUTORY ACCOUNTS OF
MANIFOLD PRESCHOOL
FOR THE YEAR ENDED 31 JULY 2018**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Manifold Preschool for the year ended 31 July 2018 as set out on pages 4 - 6 from the Company's accounting records and from information and explanations you have given us.

As a practising member firm 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>

Our work has been undertaken in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at http://www.accaglobal.com/content/dam/ACCA_Global/Technical/fact/technical-factsheet-163.pdf.

Chartered Certified Accountants

3 October 2018

**MANIFOLD PRESCHOOL
INCOME STATEMENT
FOR THE YEAR ENDED 31 JULY 2018**

	2018	2017
	£	£
Turnover	29,132	35,205
Cost of sales	(1,228)	(1,339)
Gross profit	<u>27,904</u>	<u>33,866</u>
Administrative expenses	(24,808)	(26,448)
Operating profit	<u>3,096</u>	<u>7,418</u>
Profit on ordinary activities before taxation	<u>3,096</u>	<u>7,418</u>
Tax on profit on ordinary activities	-	-
Profit for the financial year	<u><u>3,096</u></u>	<u><u>7,418</u></u>

MANIFOLD PRESCHOOL
STATEMENT OF FINANCIAL POSITION
AS AT 31 JULY 2018

	Notes	2018 £	2017 £
Net current assets		-	-
Net assets		-	-
Capital and reserves			
Profit and loss account		10,514	7,418
Shareholders' funds		10,514	7,418

For the year ending 31 July 2018 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their 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 provisions of FRS 102 Section 1A - Small Entities.

Approved by the Board on .

Director

Company Registration No.

**MANIFOLD PRESCHOOL
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 JULY 2018**

1 Statutory information

Manifold Preschool is a private company, limited by shares, registered in England and Wales, registration number .

2 Compliance with accounting standards

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

3 Accounting policies

These financial statements for the year ended 31 July 2018 are the first financial statements that comply with FRS 102 Section 1A Small Entities. The date of transition is 1 August 2016.

The transition to FRS 102 Section 1A Small Entities has resulted in a small number of changes in accounting policies to those used previously.

The nature of these changes and their impact on opening equity and profit for the comparative period are explained in the notes below.

Basis of preparation

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

Presentation currency

The accounts are presented in £ sterling.

4 Average number of employees

During the year the average number of employees was 0 (2017: 0).