

REGISTERED NUMBER: 02187713 (England and Wales)

Abbreviated Accounts for the Year Ended 31 July 2013
for
CMK (Treatments) Limited

WEDNESDAY



A33JBCAH

A32

12/03/2014

#112

COMPANIES HOUSE

CMK (Treatments) Limited

**Contents of the Abbreviated Accounts
for the Year Ended 31 July 2013**

	Page
Company Information	1
Report of the Independent Auditors on the Abbreviated Accounts	2
Abbreviated Balance Sheet	3
Notes to the Abbreviated Accounts	4

CMK (Treatments) Limited

**Company Information
for the Year Ended 31 July 2013**

DIRECTORS:

Mr J W Gardiner
Mr B R Gardiner

SECRETARY:

Mrs T Pitcock

REGISTERED OFFICE

Unit 12
Granada Industrial Estate
Demuth Way
Oldbury
West Midlands
B69 4LH

REGISTERED NUMBER:

02187713 (England and Wales)

SENIOR STATUTORY AUDITOR:

Geoffrey Hopwood BCOM ACA

AUDITORS.

Haines Watts
Statutory Auditors
Keepers Lane
The Wergs
Wolverhampton
West Midlands
WV6 8UA

**Report of the Independent Auditors to
CMK (Treatments) Limited
Under Section 449 of the Companies Act 2006**

We have examined the abbreviated accounts set out on pages three to five, together with the full financial statements of CMK (Treatments) Limited for the year ended 31 July 2013 prepared under Section 396 of the Companies Act 2006

This report is made solely to the company, in accordance with Section 449 of the Companies Act 2006. Our work has been undertaken so that we might state to the company those matters we are required to state to it in a special auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company, for our work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditors

The directors are responsible for preparing the abbreviated accounts in accordance with Section 444 of the Companies Act 2006. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with the Regulations made under that Section and to report our opinion to you.

Basis of opinion

We conducted our work in accordance with Bulletin 2008/4 issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts to be delivered are properly prepared.

Opinion

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with Section 444(3) of the Companies Act 2006, and the abbreviated accounts have been properly prepared in accordance with the Regulations made under that Section.

G. H. Hopwood

Geoffrey Hopwood BCOM ACA (Senior Statutory Auditor)
for and on behalf of Haines Watts
Statutory Auditors
Keepers Lane
The Wergs
Wolverhampton
West Midlands
WV6 8UA

Date **7.3.2014**

CMK (Treatments) Limited (Registered number: 02187713)

**Abbreviated Balance Sheet
31 July 2013**

	Notes	2013 £	2012 £
CURRENT ASSETS			
Stocks		130,939	124,226
Debtors		794,241	651,075
Cash at bank and in hand		144,744	49,295
		<u>1,069,924</u>	<u>824,596</u>
CREDITORS			
Amounts falling due within one year		611,136	459,328
		<u>458,788</u>	<u>365,268</u>
NET CURRENT ASSETS			
		<u>458,788</u>	<u>365,268</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		458,788	365,268
PROVISIONS FOR LIABILITIES			
		20,000	137,500
NET ASSETS		<u>438,788</u>	<u>227,768</u>
CAPITAL AND RESERVES			
Called up share capital	3	2	2
Profit and loss account		438,786	227,766
		<u>438,788</u>	<u>227,768</u>
SHAREHOLDERS' FUNDS		<u>438,788</u>	<u>227,768</u>

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies

The financial statements were approved by the Board of Directors on 13.2.14 and were signed on its behalf by


Mr B R Gardiner - Director

CMK (Treatments) Limited

Notes to the Abbreviated Accounts for the Year Ended 31 July 2013

1 ACCOUNTING POLICIES

Accounting convention

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

Turnover

The turnover shown in the profit and loss account is the amount receivable for the provision of goods and services falling within the Company's activities, net of Value Added Tax, rebates and trade discounts. Turnover from the provision of goods and services are recognised in the accounting period in which the Company obtains the right to consideration in exchange for its performance and when the amounts to be recognised are fixed or determinable and collectability is reasonably assured.

Tangible fixed assets

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Leasehold Property	4% straight line
--------------------	------------------

Stocks and work in progress

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Work in progress is valued on the basis of direct costs plus attributable overheads based on normal level of activity. Provision is made for any foreseeable losses where appropriate. No element of profit is included in the valuation of work in progress.

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the company. The annual contributions payable are charged to the profit and loss account.

Operating lease agreements

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease.

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

2 TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 August 2012 and 31 July 2013	<u>96,365</u>
DEPRECIATION	
At 1 August 2012 and 31 July 2013	<u>96,365</u>
NET BOOK VALUE	
At 31 July 2013	<u>-</u>
At 31 July 2012	<u>-</u>

CMK (Treatments) Limited

**Notes to the Abbreviated Accounts - continued
for the Year Ended 31 July 2013**

3 CALLED UP SHARE CAPITAL

Allotted, issued and fully paid
Number Class

Nominal
value
£1

2013
£
2

2012
£
2

2 Ordinary