

CMK (Treatments) Limited**Abbreviated Accounts****31 July 2009****HW**

Chartered Accountants & Statutory Auditor
Keepers Lane
The Wergs
Wolverhampton
WV6 8UA

CMK (Treatments) Limited

Abbreviated Accounts

Year Ended 31 July 2009

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CMK (Treatments) Limited

Independent Auditor's Report to CMK (Treatments) Limited

UNDER SECTION 449 OF THE COMPANIES ACT 2006

We have examined the abbreviated accounts set out on pages 2 to 5, together with the financial statements of CMK (Treatments) Limited for the year ended 31 July 2009 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 auditor's 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 Auditor

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.

Keepers Lane
The Wergs
Wolverhampton
WV6 8UA

5 November 2009

D M OLIVER (Senior Statutory
Auditor)
For and on behalf of
HW
Chartered Accountants
& Statutory Auditor

CMK (Treatments) Limited

Abbreviated Balance Sheet

31 July 2009

	Note	£	2009 £	2008 £
Fixed Assets	2			
Tangible assets			-	-
Current Assets				
Stocks		124,108		76,810
Debtors		824,850		1,008,368
Cash at bank and in hand		42,314		62,915
		991,272		1,148,093
Creditors: Amounts Falling due Within One Year		1,040,893		811,289
Net Current (Liabilities)/Assets			(49,621)	336,804
Total Assets Less Current Liabilities			(49,621)	336,804
Capital and Reserves				
Called-up equity share capital	3		2	2
Profit and loss account			(49,623)	336,802
(Deficit)/Shareholders' Funds			(49,621)	336,804

These abbreviated accounts have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006

These abbreviated accounts were approved by the directors and authorised for issue on 7.11.09, and are signed on their behalf by



Mr B R Gardiner

The notes on pages 3 to 5 form part of these abbreviated accounts.

CMK (Treatments) Limited

Notes to the Abbreviated Accounts

Year Ended 31 July 2009

1. Accounting Policies

Basis of Accounting

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 represents amounts invoiced during the year, exclusive of Value Added Tax

Fixed Assets

All fixed assets are initially recorded at cost

Depreciation

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

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

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.

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.

Pension Costs

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.

Deferred Taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more tax, with the following exceptions:

CMK (Treatments) Limited

Notes to the Abbreviated Accounts

Year Ended 31 July 2009

1. Accounting Policies *(continued)*

Provision is made for tax on gains arising from the revaluation (and similar fair value adjustments) of fixed assets, and gains on disposal of fixed assets that have been rolled over into replacement assets, only to the extent that, at the balance sheet date, there is a binding agreement to dispose of the assets concerned. However, no provision is made where, on the basis of all available evidence at the balance sheet date, it is more likely than not that the taxable gain will be rolled over into replacement assets and charged to tax only where the replacement assets are sold.

Deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

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 Fixed Assets

	Tangible Assets £
Cost	
At 1 August 2008 and 31 July 2009	<u>96,365</u>
Depreciation	
At 1 August 2008	<u>96,365</u>
At 31 July 2009	<u>96,365</u>
Net Book Value	
At 31 July 2009	—
At 31 July 2008	—

3 Share Capital

Authorised share capital

	2009 £	2008 £
2 Ordinary shares of £1 each	<u>2</u>	<u>2</u>

Allotted, called up and fully paid

	2009 No	£	2008 No	£
Ordinary shares of £1 each	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>

CMK (Treatments) Limited

Notes to the Abbreviated Accounts

Year Ended 31 July 2009

4 Going Concern

The accounts have been prepared on a going concern basis. Although total liabilities exceed assets by £49,621 the directors are of the opinion that the company will continue to trade for the foreseeable future, with continued support from its parent company.