COMPANY REGISTRATION NUMBER 04446012

CMK Group Limited

Abbreviated Accounts

31 July 2008

HW
Chartered Accountants & Registered Auditors
Keepers Lane
The Wergs
Wolverhampton
WV6 8UA

CMK Group Limited

Abbreviated Accounts

Year Ended 31 July 2008

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CMK Group Limited

Independent Auditor's Report to CMK Group Limited

UNDER SECTION 247B OF THE COMPANIES ACT 1985

We have examined the abbreviated accounts set out on pages 2 to 5, together with the financial statements of CMK Group Limited for the year ended 31 July 2008 prepared under Section 226 of the Companies Act 1985.

This report is made solely to the company, in accordance with Section 247B of the Companies Act 1985. 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 audit work, for this report, or for the opinions we have formed.

Respective Responsibilities of the Directors and the Auditor
The directors are responsible for preparing the abbreviated accounts in accordance with Section 246 of the Companies Act 1985. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts prepared in accordance with Sections 246(5) and (6) of the Act to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with those provisions and to report our opinion to you.

Basis of Opinion
We conducted our work in accordance with Bulletin 2006/3 "The special auditor's report on abbreviated accounts in the United Kingdom" 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 Sections 246(5) and (6) of the Companies Act 1985, and the abbreviated accounts have been properly prepared in accordance with those provisions.

HW

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Chartered Accountants
& Registered Auditors

Keepers Lane
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WV6 8UA

18 May 2009

CMK Group Limited

Abbreviated Balance Sheet

31 July 2008

	Note	£	2008 £	2007 £
Fixed Assets	2			
Tangible assets			218,971	227,556
Investments			502,265	502,265
			721,236	729,821
Current Assets				
Debtors		234,201		-
Cash at bank and in hand		180,288		213,536
		414,489		213,536
Creditors: Amounts Falling due Within One Year	3	302,033		416,644
Net Current Assets/(Liabilities)			112,456	(203,108)
Total Assets Less Current Liabilities			833,692	526,713
Creditors: Amounts Falling due after More than One Year	4		9,687	59,279
Provisions for Liabilities			19,861	16,919
			804,144	450,515
Capital and Reserves				
Called-up equity share capital	6		10,000	10,000
Profit and loss account			794,144	440,515
Shareholders' Funds			804,144	450,515

These abbreviated accounts have been prepared in accordance with the special provisions for small companies under Part VII of the Companies Act 1985.

These abbreviated accounts were approved by the directors and authorised for issue on ...18/5/09......, and are signed on their behalf by:

....
Mr B R Gardiner

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

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 January 2007).

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:

Plant & Machinery	-	S Line over 5 years and 20% reducing balance
Motor Vehicles	-	25% reducing balance

Hire Purchase Agreements

Assets held under hire purchase agreements are capitalised and disclosed under tangible fixed assets at their fair value. The capital element of the future payments is treated as a liability and the interest is charged to the profit and loss account on a straight line basis.

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.

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:

> 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.

1. Accounting Policies *(continued)*

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 £	Investments £	Total £
Cost			
At 1 August 2007	474,931	502,265	977,196
Additions	43,650	–	43,650
At 31 July 2008	**518,581**	**502,265**	**1,020,846**
Depreciation			
At 1 August 2007	247,375	–	247,375
Charge for year	52,235	–	52,235
At 31 July 2008	**299,610**	–	**299,610**
Net Book Value			
At 31 July 2008	**218,971**	**502,265**	**721,236**
At 31 July 2007	227,556	502,265	729,821

The company owns 100% of the issued share capital of the companies listed below:

CMK Holdings Limited
CMK (Treatments) Limited

Aggregate capital and reserves	2008	2007
CMK Holdings Limited	348	29,776
CMK (Treatments) Limited	336,804	345,766
Profit and (loss) for the year		
CMK Holdings Limited	(29,428)	2,378
CMK (Treatments) Limited	341,038	104,559

Under the provision of section 248 of the Companies Act 1985 the company is exempt from preparing consolidated accounts and has not done so, therefore the accounts show information about the company as a individual entity.

3. Creditors: Amounts Falling due Within One Year

The following liabilities disclosed under creditors falling due within one year are secured by the company:

	2008	2007
	£	£
Hire purchase agreements	**42,460**	59,442

4. Creditors: Amounts Falling due after More than One Year

The following liabilities disclosed under creditors falling due after more than one year are secured by the company:

	2008	2007
	£	£
Hire purchase agreements	**9,687**	59,279

5. Transactions With the Directors

During the year, the directors lent money to the company on an interest free basis. The amounts outstanding on the loans were as follows:

	2008	2007
	£	£
Mr B R Gardiner	5,653	12,825
Mr J W Gardiner	5,656	12,825

6. Share Capital

Authorised share capital:

	2008	2007
	£	£
10,000 Ordinary shares of £1 each	**10,000**	10,000

Allotted, called up and fully paid:

	2008		2007	
	No	£	No	£
Ordinary shares of £1 each	**10,000**	**10,000**	10,000	10,000