REGISTERED NUMBER: 02187713 (England and Wales)

Abbreviated Accounts for the Year Ended 31 July 2012

for

CMK (Treatments) Limited



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CMK (Treatments) Limited

Company Information
for the Year Ended 31 July 2012

DIRECTORS:	Mr J W Gardiner Mr B R Gardiner
SECRETARY.	Mrs T Pitcock
REGISTERED OFFICE:	Unit 12 Granada Industrial Estate Oldbury West Midlands B69 6LH
REGISTERED NUMBER:	02187713 (England and Wales)
SENIOR STATUTORY AUDITOR:	Geoffrey Hopwood BCOM ACA
AUDITORS:	HW 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 2012 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.T. Hopwood

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

Date 24.4.13

CMK (Treatments) Limited

Abbreviated Balance Sheet
31 July 2012

	Notes	2012 £	2011 £
CURRENT ASSETS			
Stocks		**124,226**	130,938
Debtors		**651,075**	760,135
Cash at bank and in hand		**49,295**	22,331
		824,596	913,404
CREDITORS			
Amounts falling due within one year		**459,328**	525,233
NET CURRENT ASSETS		**365,268**	388,171
TOTAL ASSETS LESS CURRENT LIABILITIES		**365,268**	388,171
PROVISIONS FOR LIABILITIES		**137,500**	275,000
NET ASSETS		**227,768**	113,171
CAPITAL AND RESERVES			
Called up share capital	3	**2**	2
Profit and loss account		**227,766**	113,169
SHAREHOLDERS' FUNDS		**227,768**	113,171

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 3.4.13 and were signed on its behalf by

Mr B R Gardiner - Director

The notes form part of these abbreviated accounts

Notes to the Abbreviated Accounts
for the Year Ended 31 July 2012

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 pf 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 2011 and 31 July 2012	**96,365**
DEPRECIATION	
At 1 August 2011 and 31 July 2012	**96,365**
NET BOOK VALUE	
At 31 July 2012	-
At 31 July 2011	-

Notes to the Abbreviated Accounts - continued
for the Year Ended 31 July 2012

3 CALLED UP SHARE CAPITAL

Allotted, issued and fully paid

Number	Class	Nominal value	2012 £	2011 £
2	Ordinary	£1	**2**	2