

AMENDED

COMPANY REGISTRATION NUMBER 05496752

**CMC CONSULT LTD**  
**UNAUDITED ABBREVIATED ACCOUNTS**  
**31 JULY 2013**

WEDNESDAY



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08/07/2015

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COMPANIES HOUSE

**CERI MILLAR & CO**  
Chartered Accountants  
8 Well Street  
Porthcawl  
CF36 3BE

**CMC CONSULT LTD**  
**ABBREVIATED ACCOUNTS**  
**YEAR ENDED 31 JULY 2013**

<b>CONTENTS</b>	<b>PAGE</b>
Chartered accountants' report to the directors	<b>1</b>
Abbreviated balance sheet	<b>2</b>
Notes to the abbreviated accounts	<b>3</b>

# CMC CONSULT LTD

## ACCOUNTANTS' REPORT TO THE DIRECTORS OF CMC CONSULT LTD

YEAR ENDED 31 JULY 2013

In accordance with our terms of engagement, and in order to assist you to fulfil your duties under the Companies Act 2006, we have compiled the financial statements of the company which comprise the Balance Sheet and the related notes from the accounting records and information and explanations you have given to us.

This report is made to the Company's Directors, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the Company's Directors that we have done so, and state those matters that we have agreed to state to them in this 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 and the Company's Directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with technical guidance issued by the Institute of Chartered Accountants in England and Wales and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

You have acknowledged on the balance sheet as at 31 July 2013 your duty to ensure that the company has kept adequate accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2006. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.



CERI MILLAR & CO  
Chartered Accountants

8 Well Street  
Porthcawl  
CF36 3BE

6-7-13  
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**CMC CONSULT LTD**  
**ABBREVIATED BALANCE SHEET**  
**31 JULY 2013**

	Note	2013 £	2012 £
<b>FIXED ASSETS</b>	<b>2</b>		
Tangible assets		<u>10,428</u>	<u>9,280</u>
<b>CURRENT ASSETS</b>			
Stocks		-	6,000
Debtors		<u>31,030</u>	<u>53,273</u>
		31,030	59,273
<b>CREDITORS: Amounts falling due within one year</b>		<u>48,070</u>	<u>67,474</u>
<b>NET CURRENT LIABILITIES</b>		<u>(17,040)</u>	<u>(8,201)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>(6,612)</u>	<u>1,079</u>
<b>CAPITAL AND RESERVES</b>			
Called-up equity share capital	5	1,000	1,000
Profit and loss account		<u>(7,612)</u>	<u>79</u>
<b>(DEFICIT)/SHAREHOLDERS' FUNDS</b>		<u>(6,612)</u>	<u>1,079</u>

For the year ended 31 July 2013 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These abbreviated accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime.

These abbreviated accounts were approved by the directors and authorised for issue on 5-7-13, and are signed on their behalf by:

Mrs S Morgan  
Director



Company Registration Number: 05496752

The notes on pages 3 to 4 form part of these abbreviated accounts.

**CMC CONSULT LTD**  
**NOTES TO THE ABBREVIATED ACCOUNTS**  
**YEAR ENDED 31 JULY 2013**

**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.

In respect of long-term contracts and contracts for on-going services, turnover represents the value of work done in the year, including estimates of amounts not invoiced. Turnover in respect of long-term contracts and contracts for on-going services is recognised by reference to the stage of completion.

**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:

Freehold Property	- 5% on a straight line basis
Equipment	- 25% on a reducing balance basis

**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.

**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.

**CMC CONSULT LTD**  
**NOTES TO THE ABBREVIATED ACCOUNTS**  
**YEAR ENDED 31 JULY 2013**

**2. FIXED ASSETS**

	<b>Tangible Assets £</b>
<b>COST</b>	
At 1 August 2012	18,761
Additions	<u>3,700</u>
<b>At 31 July 2013</b>	<u><b>22,461</b></u>
<b>DEPRECIATION</b>	
At 1 August 2012	9,481
Charge for year	<u>2,552</u>
<b>At 31 July 2013</b>	<u><b>12,033</b></u>
<b>NET BOOK VALUE</b>	
<b>At 31 July 2013</b>	<u><b>10,428</b></u>
At 31 July 2012	<u>9,280</u>

**3. DEBTORS**

The maximum balance on the directors current account was £46,937; no interest is being charged. The balances at the beginning and end of the year were £46,937 and £5,590 respectively. The ability of the company to continue trading and to repay its debts, depends upon this loan being repaid to the company by the directors.

**4. RELATED PARTY TRANSACTIONS**

The company was under the control of Mr & Mrs Morgan throughout the current year. They are the sole directors and shareholders.

**5. SHARE CAPITAL**

**Authorised share capital:**

	<b>2013 £</b>	<b>2012 £</b>
1,000 Ordinary shares of £1 each	<u><b>1,000</b></u>	<u><b>1,000</b></u>

**Allotted, called up and fully paid:**

	<b>2013 No</b>	<b>£</b>	<b>2012 No</b>	<b>£</b>
Ordinary shares of £1 each	<u><b>1,000</b></u>	<u><b>1,000</b></u>	<u><b>1,000</b></u>	<u><b>1,000</b></u>