

REGISTERED NUMBER: 06622900 (England and Wales)

Unaudited Financial Statements
for the Year Ended 30 June 2018
for
CMO Services Ltd

**Contents of the Financial Statements
for the Year Ended 30 June 2018**

	Page
Company Information	1
Balance Sheet	2
Notes to the Financial Statements	3
Chartered Accountants' Report	6

CMO Services Ltd
Company Information
for the Year Ended 30 June 2018

DIRECTOR: C D Ophide

SECRETARY: Mrs M Ophide

REGISTERED OFFICE: 25 Melmerby
Wilnecote
Tamworth
Staffordshire
B77 4LP

REGISTERED NUMBER: 06622900 (England and Wales)

ACCOUNTANTS: Tomkinson Teal Limited
Hanover Court
5 Queen Street
Lichfield
Staffordshire
WS13 6QD

CMO Services Ltd (Registered number: 06622900)

**Balance Sheet
30 June 2018**

	Notes	2018 £	2017 £
FIXED ASSETS			
Tangible assets	5	425	-
CURRENT ASSETS			
Debtors	6	23,635	27,108
Cash at bank		<u>11,500</u>	<u>3,908</u>
		35,135	31,016
CREDITORS			
Amounts falling due within one year	7	<u>(35,457)</u>	<u>(34,140)</u>
NET CURRENT LIABILITIES		<u>(322)</u>	<u>(3,124)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>103</u>	<u>(3,124)</u>
CAPITAL AND RESERVES			
Called up share capital	8	100	100
Retained earnings	9	<u>3</u>	<u>(3,224)</u>
SHAREHOLDERS' FUNDS		<u>103</u>	<u>(3,124)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2018 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.
- (b)

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Profit and Loss Account has not been delivered.

The financial statements were approved by the director on 19 September 2018 and were signed by:

C D Ophide - Director

The notes form part of these financial statements

**Notes to the Financial Statements
for the Year Ended 30 June 2018**

1. STATUTORY INFORMATION

CMO Services Ltd is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. STATEMENT OF COMPLIANCE

These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

3. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements have been prepared under the historical cost convention.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.
Plant and machinery - 15% on reducing balance

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Profit and Loss Account, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

4. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 2 (2017 - 2).

Notes to the Financial Statements - continued
for the Year Ended 30 June 2018

5. **TANGIBLE FIXED ASSETS**

	Plant and machinery £	Computer equipment £	Totals £
COST			
At 1 July 2017	250	2,127	2,377
Additions	-	567	567
At 30 June 2018	<u>250</u>	<u>2,694</u>	<u>2,944</u>
DEPRECIATION			
At 1 July 2017	250	2,127	2,377
Charge for year	-	142	142
At 30 June 2018	<u>250</u>	<u>2,269</u>	<u>2,519</u>
NET BOOK VALUE			
At 30 June 2018	<u>-</u>	<u>425</u>	<u>425</u>
At 30 June 2017	<u>-</u>	<u>-</u>	<u>-</u>

6. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2018 £	2017 £
Trade debtors	14,160	10,320
Other debtors	<u>9,475</u>	<u>16,788</u>
	<u>23,635</u>	<u>27,108</u>

7. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2018 £	2017 £
Taxation and social security	21,117	19,776
Other creditors	<u>14,340</u>	<u>14,364</u>
	<u>35,457</u>	<u>34,140</u>

8. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:			2018	2017
Number:	Class:	Nominal value:	£	£
100	Ordinary	£1	<u>100</u>	<u>100</u>

9. **RESERVES**

	Retained earnings £
At 1 July 2017	(3,224)
Profit for the year	59,187
Dividends	<u>(55,960)</u>
At 30 June 2018	<u>3</u>

Notes to the Financial Statements - continued
for the Year Ended 30 June 2018

10. **RELATED PARTY DISCLOSURES**

C D Ophide

Director and shareholder

	2018	2017
	£	£
Amount due from related party at the balance sheet date	<u>9,475</u>	<u>16,788</u>

11. **ULTIMATE CONTROLLING PARTY**

The ultimate controlling party is C D Ophide.

**Chartered Accountants' Report to the Director
on the Unaudited Financial Statements of
CMO Services Ltd**

The following reproduces the text of the report prepared for the director in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Director are not required to be filed with the Registrar of Companies.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of CMO Services Ltd for the year ended 30 June 2018 which comprise the Profit and Loss Account, Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed within the ICAEW's regulations and guidance at <http://www.icaew.com/en/membership/regulations-standards-and-guidance>.

This report is made solely to the director of CMO Services Ltd in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of CMO Services Ltd and state those matters that we have agreed to state to the director of CMO Services Ltd in this report in accordance with ICAEW Technical Release 07/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than CMO Services Ltd and its director for our work or for this report.

It is your duty to ensure that CMO Services Ltd has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of CMO Services Ltd. You consider that CMO Services Ltd is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of CMO Services Ltd. 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 statutory financial statements.

Tomkinson Teal Limited
Hanover Court
5 Queen Street
Lichfield
Staffordshire
WS13 6QD

19 September 2018

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.