

COMPANY REGISTRATION NUMBER 02055002

**CARIOCCA ENTERPRISES (MANCHESTER)  
LIMITED**

**COMPANY LIMITED BY GUARANTEE**

**ABBREVIATED ACCOUNTS**

**FOR**

**30 NOVEMBER 2012**

WEDNESDAY



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15/05/2013

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COMPANIES HOUSE

**CARIOCCA ENTERPRISES (MANCHESTER) LIMITED  
COMPANY LIMITED BY GUARANTEE**

**ABBREVIATED ACCOUNTS**

**YEAR ENDED 30 NOVEMBER 2012**

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**CARIOCCA ENTERPRISES (MANCHESTER) LIMITED  
COMPANY LIMITED BY GUARANTEE**

**INDEPENDENT AUDITOR'S REPORT TO CARIOCCA ENTERPRISES  
(MANCHESTER) LIMITED**

**UNDER SECTION 449 OF THE COMPANIES ACT 2006**

We have examined the abbreviated accounts which comprise the Balance Sheet and the related notes, together with the financial statements of Cariocca Enterprises (Manchester) Limited for the year ended 30 November 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 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.



PETER SMITH (Senior Statutory Auditor)  
For and on behalf of  
CHITTENDEN HORLEY LIMITED  
Chartered Accountants  
& Statutory Auditor

456 Chester Road  
Old Trafford  
Manchester  
M16 9HD

6/5/13

**CARIOCCA ENTERPRISES (MANCHESTER) LIMITED  
COMPANY LIMITED BY GUARANTEE**

**ABBREVIATED BALANCE SHEET**

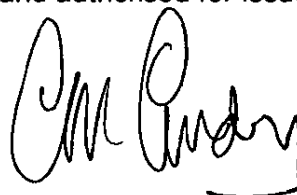
**30 NOVEMBER 2012**

	Note	2012	2011
		£	£
<b>FIXED ASSETS</b>	<b>2</b>		
Tangible assets		1,737,486	1,772,294
<b>CURRENT ASSETS</b>			
Debtors		28,824	23,953
Cash at bank and in hand		298,402	139,444
		<u>327,226</u>	<u>163,397</u>
<b>CREDITORS: Amounts falling due within one year</b>		<u>316,096</u>	<u>212,947</u>
<b>NET CURRENT ASSETS/(LIABILITIES)</b>		<u>11,130</u>	<u>(49,550)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>1,748,616</u>	<u>1,722,744</u>
<b>PROVISIONS FOR LIABILITIES</b>		2,728	3,581
<b>GOVERNMENT GRANTS</b>	<b>3</b>	1,503,557	1,524,265
		<u>242,331</u>	<u>194,898</u>
<b>RESERVES</b>	<b>4</b>		
Profit and loss account		242,331	194,898
<b>MEMBERS' FUNDS</b>		<u>242,331</u>	<u>194,898</u>

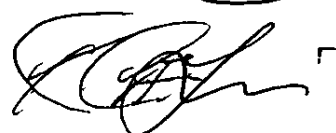
These abbreviated accounts have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006

These abbreviated accounts were approved by the directors and authorised for issue on 7 May 2013, and are signed on their behalf by

C McCurdy  
Director



R Caesar  
Director



Company Registration Number 02055002

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

# **CARIOCCA ENTERPRISES (MANCHESTER) LIMITED COMPANY LIMITED BY GUARANTEE**

## **NOTES TO THE ABBREVIATED ACCOUNTS**

**YEAR ENDED 30 NOVEMBER 2012**

### **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

Long Leasehold Property - 1% straight line over the life of the lease  
Security Equipment - 20% reducing balance  
Fixtures & Fittings - 20% reducing balance  
Short leasehold property - 4% per annum from March 1 2001

Depreciation is not charged unless the assets have been brought into use before the end of the financial year

#### **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 makes defined contributions to the employees personnel pension schemes and these contributions are charged to the profit and loss account in the period they are due

#### **Deferred taxation**

Deferred tax is provided 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 which will result in an obligation to pay more tax

# **CARIOCCA ENTERPRISES (MANCHESTER) LIMITED COMPANY LIMITED BY GUARANTEE**

## **NOTES TO THE ABBREVIATED ACCOUNTS**

**YEAR ENDED 30 NOVEMBER 2012**

### **1. ACCOUNTING POLICIES *(continued)***

#### **Capital grants**

Grants on capital expenditure are credited to a deferred income account and are released to revenue over the expected useful life of the relevant asset in proportion to the depreciation charged

### **2. FIXED ASSETS**

	<b>Tangible Assets £</b>
<b>COST</b>	
At 1 December 2011	2,400,416
Additions	<u>10,058</u>
<b>At 30 November 2012</b>	<b><u>2,410,474</u></b>
<b>DEPRECIATION</b>	
At 1 December 2011	628,122
Charge for year	<u>44,866</u>
<b>At 30 November 2012</b>	<b><u>672,988</u></b>
<b>NET BOOK VALUE</b>	
<b>At 30 November 2012</b>	<b><u>1,737,486</u></b>
At 30 November 2011	<u>1,772,294</u>

### **3. CAPITAL GRANTS**

	<b>2012 £</b>	<b>2011 £</b>
Received and receivable	1,829,754	1,829,754
Amortisation	<u>(326,197)</u>	<u>(305,489)</u>
	<b><u>1,503,557</u></b>	<b><u>1,524,265</u></b>

**CARIOCCA ENTERPRISES (MANCHESTER) LIMITED  
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE ABBREVIATED ACCOUNTS**

**YEAR ENDED 30 NOVEMBER 2012**

**4. COMPANY LIMITED BY GUARANTEE**

The Company is limited by guarantee and does not have a share capital. In the event of winding up the members are committed to contributing one pound each. At the year-end there were 11 members (2011 10)