

COMPANY REGISTRATION NUMBER 02055002

**CARIOCCA ENTERPRISES (MANCHESTER)
LIMITED**

COMPANY LIMITED BY GUARANTEE

ABBREVIATED ACCOUNTS

FOR

30 NOVEMBER 2014

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

ABBREVIATED ACCOUNTS

YEAR ENDED 30 NOVEMBER 2014

CONTENTS	PAGE
Independent auditor's report to the company	1
Abbreviated balance sheet	2
Notes to the abbreviated accounts	3

**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 2014 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.

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 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

Chartered Accountants
456 Chester Road
Old Trafford
Manchester
M16 9HD

27/12/15

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

ABBREVIATED BALANCE SHEET

30 NOVEMBER 2014

	Note	2014 £	2013 £
FIXED ASSETS	2		
Tangible assets		1,676,518	1,704,600
CURRENT ASSETS			
Debtors		44,323	41,803
Cash at bank and in hand		377,870	372,136
		<u>422,193</u>	<u>413,939</u>
CREDITORS: Amounts falling due within one year		<u>271,179</u>	<u>324,637</u>
NET CURRENT ASSETS		<u>151,014</u>	<u>89,302</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,827,532</u>	<u>1,793,902</u>
CREDITORS: Amounts falling due after more than one year		-	231
PROVISIONS FOR LIABILITIES		7,022	4,927
CAPITAL GRANTS	3	1,462,893	1,483,258
		<u>357,617</u>	<u>305,486</u>
RESERVES	4		
Profit and loss account		357,617	305,486
MEMBERS' FUNDS		<u>357,617</u>	<u>305,486</u>

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 23 March 2015, 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 2014

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 2014

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

	Tangible Assets £
COST	
At 1 December 2013	2,420,164
Additions	17,359
At 30 November 2014	<u><u>2,437,523</u></u>
DEPRECIATION	
At 1 December 2013	715,564
Charge for year	45,441
At 30 November 2014	<u><u>761,005</u></u>
NET BOOK VALUE	
At 30 November 2014	<u><u>1,676,518</u></u>
At 30 November 2013	<u><u>1,704,600</u></u>

3. CAPITAL GRANTS

	2014 £	2013 £
Received and receivable	1,829,754	1,829,754
Amortisation	(366,861)	(346,496)
	<u><u>1,462,893</u></u>	<u><u>1,483,258</u></u>

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

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 30 NOVEMBER 2014

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 (2013 11).