

Registered number: SC164519

**Joint Personal Care Limited**

**Abbreviated accounts**

**For the year ended 31 July 2005**



SCT 6QXQ2EXI 0478  
COMPANIES HOUSE 27/04/06

**Joint Personal Care Limited**

The following reproduces the text of the accountants' report in respect of the company's annual financial statements, from which the abbreviated accounts (set out on pages 2 to 3) have been prepared.

**Accountants' report to the board of directors  
on the unaudited financial statements of Joint Personal Care Limited**

You consider that the company is exempt from an audit for the year ended 31 July 2005. You have acknowledged, on the balance sheet, your responsibilities for ensuring that the company keeps accounting records which comply with section 221 of the Companies Act 1985, and for preparing the financial statements which give a true and fair view of the state of affairs of the company and of its profit or loss for the financial year.

In accordance with your instructions, we have prepared the financial statements on pages 2 to 3 from the accounting records of the company and on the basis of information and explanations you have given to us.

We have not carried out an audit or any other review, and consequently we do not express any opinion on these financial statements.

**EQ Chartered Accountants**

Suite B14  
Highland House  
St Catherines Road  
Perth  
PH1 5RY



17 February 2006

**Joint Personal Care Limited**

**Abbreviated Balance sheet  
As at 31 July 2005**

	Note	£	2005	£	£	2004	£
<b>Current assets</b>							
Debtors			475,245			421,446	
Cash at bank			100			100	
			<u>475,345</u>			<u>421,546</u>	
<b>Creditors: amounts falling due within one year</b>			<u>(24,197)</u>			<u>(24,775)</u>	
<b>Net current assets</b>				451,148			396,771
<b>Total assets less current liabilities</b>				<u>£ 451,148</u>			<u>£ 396,771</u>
<b>Capital and reserves</b>							
Called up share capital	2			2			2
Profit and loss account				451,146			396,769
<b>Shareholders' funds</b>				<u>£ 451,148</u>			<u>£ 396,771</u>

The directors consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 249A(1) of the Companies Act 1985 and members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 249B(2) of the Act. The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 221 of the Companies Act 1985, and for preparing financial statements which give a true and fair view of the state of affairs of the company as at 31 July 2005 and of its profit for the year then ended in accordance with the requirements of section 226, and which otherwise comply with the requirements of the Act relating to the financial statements so far as applicable to the company.

The abbreviated accounts, which have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 applicable to small companies, were approved by the board on 16 February 2006 and signed on its behalf.

**J O'Rafferty**  
Director



The notes on pages 3 form part of these financial statements.

Notes to the abbreviated accounts  
For the year ended 31 July 2005

1. Accounting policies

1.1 Basis of preparation of financial statements

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective June 2002).

1.2 Cash flow

The financial statements do not include a cash flow statement because the company, as a small reporting entity, is exempt from the requirement to prepare such a statement under the Financial Reporting Standard for Smaller Entities (effective June 2002).

1.3 Turnover

The company's business is operating a residential and care home through participation in the partnership of Mount Ericht Residential Home. Income comprises of the company's share in the profit or loss and the book value of its interest in the partnership, comprises the balance standing to its debit or credit on current account of that business.

2. Share capital

	2005 £	2004 £
<b>Authorised</b>		
100 Ordinary shares of £1 each	£ 100	£ 100
	<u>          </u>	<u>          </u>
<b>Allotted, called up and fully paid</b>		
2 Ordinary shares of £1 each	£ 2	£ 2
	<u>          </u>	<u>          </u>

3. Transactions with directors

The directors have a material interest in the arrangements specified in the accounting policies turnover note as a consequence of their respective interest as partners in the Mount Ericht Residential Home Partnership.