

**JOINT PERSONAL CARE LIMITED
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2019**

Joint Personal Care Limited
Financial Statements
For The Year Ended 31 July 2019

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Joint Personal Care Limited
Balance Sheet
As at 31 July 2019

Registered number: SC164519

		2019		2018	
	Notes	£	£	£	£
CURRENT ASSETS					
Debtors	3	1,287,427		1,287,427	
		1,287,427		1,287,427	
Creditors: Amounts Falling Due Within One Year	4	(75,083)		(13,287)	
NET CURRENT ASSETS (LIABILITIES)			1,212,344		1,274,140
TOTAL ASSETS LESS CURRENT LIABILITIES			1,212,344		1,274,140
NET ASSETS			1,212,344		1,274,140
CAPITAL AND RESERVES					
Called up share capital	5		2		2
Profit and Loss Account			1,212,342		1,274,139
SHAREHOLDERS' FUNDS			1,212,344		1,274,141

For the year ending 31 July 2019 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities

- The member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.
- The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board

Mr John O'Rafferty

4th December 2019

Joint Personal Care Limited
Balance Sheet (continued)
As at 31 July 2019

The notes on pages 3 to 4 form part of these financial statements.

Joint Personal Care Limited
Notes to the Financial Statements
For The Year Ended 31 July 2019

1. Accounting Policies

1.1. Basis of Preparation of Financial Statements

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

1.2. Taxation

Corporation tax expense represents the sum of the tax currently payable.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit as reported in the statement of comprehensive income because of items of income or expense that are taxable or deductible in other year and items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Current tax for the year is recognised in profit or loss, except when they related to items that are recognised in other comprehensive income or directly in equity, in which case, the current tax is also recognised in other comprehensive income or directly in equity respectively.

2. Average Number of Employees

Average number of employees, including directors, during the year was as follows:

	2019	2018
Office and administration	1	1
	<u>1</u>	<u>1</u>

3. Debtors

	2019	2018
	£	£
Due within one year		
Current a/c in Mount Ericht	1,287,427	1,287,427
	<u>1,287,427</u>	<u>1,287,427</u>

4. Creditors: Amounts Falling Due Within One Year

	2019	2018
	£	£
Corporation tax	-	(251)
Accruals and deferred income	300	300
Director's loan account	74,783	13,238
	<u>75,083</u>	<u>13,287</u>

5. Share Capital

	2019	2018
Allotted, Called up and fully paid	<u>2</u>	<u>2</u>

Joint Personal Care Limited
Notes to the Financial Statements (continued)
For The Year Ended 31 July 2019

6. Directors Advances, Credits and Guarantees

Included within Creditors are the following loans from the Director:

	As at 1 August 2018	Amounts advanced	Amounts repaid	Amounts written off	As at 31 July 2019
	£	£	£	£	£
Mr John O'Rafferty	13,237	61,800	254	-	74,783

Dividends paid to directors

	2019	2018
	£	£
Mr John O'Rafferty	61,500	-

7. Related Party Transactions

The Director had a material interest in the arrangement specified in the accounting policies turnover note as a consequence of his respective interest as a partner in the partnership of Mount Ericht Care Home.

Joint Personal Care Limited was a partner of Mount Ericht Care Home of which Mr J O'Rafferty (and the late Mrs P O'Rafferty) were also partners. The Care Home ceased to trade on 13 June 2016.

Included within the debtors due within one year is a balance due from the partnership of £1,287,427.

8. Ultimate Controlling Party

The company's ultimate controlling party is Mr John O'Rafferty by virtue of his ownership of 100% of the issued share capital in the company.

9. General Information

Joint Personal Care Limited is a private company, limited by shares, incorporated in Scotland, registered number SC164519. The registered office is Linmor, Perth Road, Carsie, Blairgowrie, Perthshire, PH10 6QW.

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.