

**JOINT PERSONAL CARE LIMITED  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 JULY 2018**

**Joint Personal Care Limited**  
**Financial Statements**  
**For The Year Ended 31 July 2018**

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**Joint Personal Care Limited**  
**Balance Sheet**  
**As at 31 July 2018**

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**Registered number:** SC164519

		<b>2018</b>		<b>2017</b>	
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>CURRENT ASSETS</b>					
Debtors	<b>3</b>	1,287,427		1,287,427	
Cash at bank and in hand		-		416	
		<u>1,287,427</u>		<u>1,287,843</u>	
<b>Creditors: Amounts Falling Due Within One Year</b>	<b>4</b>	(13,287 )		(13,403 )	
		<u></u>		<u></u>	
<b>NET CURRENT ASSETS (LIABILITIES)</b>			<u>1,274,140</u>		<u>1,274,440</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>1,274,140</u>		<u>1,274,440</u>
<b>NET ASSETS</b>			<u>1,274,140</u>		<u>1,274,440</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	<b>5</b>		2		2
Profit and Loss Account			<u>1,274,139</u>		<u>1,274,439</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>1,274,141</u>		<u>1,274,441</u>

**Joint Personal Care Limited**  
**Balance Sheet (continued)**  
**As at 31 July 2018**

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For the year ending 31 July 2018 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

**Directors' responsibilities:**

- The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their 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

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**Mr John O'Rafferty**

**25th March 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 2018**

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**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:

	<b>2018</b>	<b>2017</b>
Office and administration	1	2
	<u>1</u>	<u>2</u>

**3. Debtors**

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
<b>Due within one year</b>		
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**

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Corporation tax	(251 )	(251 )
Accruals and deferred income	300	630
Directors' loan accounts	13,238	13,024
	<u>13,287</u>	<u>13,403</u>

**5. Share Capital**

	<b>2018</b>	<b>2017</b>
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 2018**

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**6. Directors Advances, Credits and Guarantees**

Included within Creditors are the following loans from the Director:

	<b>As at 1 August 2017</b>	<b>Amounts advanced</b>	<b>Amounts repaid</b>	<b>Amounts written off</b>	<b>As at 31 July 2018</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Mr John O'Rafferty	6,512	7,141	416	-	13,237

Dividends paid to directors

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Mr John O'Rafferty	-	4,500
Mrs Phyllis O'Rafferty	-	4,500

**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 Linnor, 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.