

Abbreviated Financial Statements for the Year Ended 31 July 2002

for

Joint Personal Care Limited



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for the Year Ended 31 July 2002**

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Joint Personal Care Limited

**Company Information
for the Year Ended 31 July 2002**

DIRECTORS: J O'Rafferty
Mrs P O'Rafferty

SECRETARY: J O'Rafferty

REGISTERED OFFICE: Mount Ericht
Balmoral Road
Rattray
Blairgowrie
Perthshire
PH10 7AB

REGISTERED NUMBER: 164519 (Scotland)

ACCOUNTANTS: Hogg Thomson
Accountants, Business Advisers
7 Atholl Place
PERTH
PH1 5ND

Joint Personal Care Limited**Abbreviated Balance Sheet
31 July 2002**

		31.7.02		31.7.01	
	Notes	£	£	£	£
FIXED ASSETS:					
Investments	2		289,096		208,299
CURRENT ASSETS:					
Debtors		2		2	
CREDITORS: Amounts falling due within one year		17,177		6,667	
NET CURRENT LIABILITIES:			(17,175)		(6,665)
TOTAL ASSETS LESS CURRENT LIABILITIES:			<u>£271,921</u>		<u>£201,634</u>
CAPITAL AND RESERVES:					
Called up share capital	3		2		2
Profit and loss account			271,919		201,632
SHAREHOLDERS' FUNDS:			<u>£271,921</u>		<u>£201,634</u>

The company is entitled to exemption from audit under Section 249A(1) of the Companies Act 1985 for the year ended 31 July 2002.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2002 in accordance with Section 249B(2) of the Companies Act 1985.

The directors acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with Section 221 of the Companies Act 1985 and
- preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Section 226 and which otherwise comply with the requirements of the Companies Act 1985 relating to financial statements, so far as applicable to the company.

These abbreviated financial statements have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies.

ON BEHALF OF THE BOARD:



- DIRECTOR

Approved by the Board on 1 April 2003

The notes form part of these financial statements

**Notes to the Abbreviated Financial Statements
for the Year Ended 31 July 2002**

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective June 2002).

Turnover

Turnover represents net invoiced sales of services, excluding value added tax.

Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

2. FIXED ASSET INVESTMENTS

Investments (neither listed nor unlisted) were as follows:

	31.7.02	31.7.01
	£	£
Investment: Mount Erich	<u>289,096</u>	<u>208,299</u>

3. CALLED UP SHARE CAPITAL

Authorised:

Number:	Class:	Nominal value:	31.7.02	31.7.01
			£	£
100	Ordinary	£1	<u>100</u>	<u>100</u>

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.7.02	31.7.01
			£	£
2	Ordinary	£1	<u>2</u>	<u>2</u>