REGISTERED NUMBER: 11954708 (England and Wales)

# Unaudited Financial Statements

## for the Period 18 April 2019 to 30 April 2020

## for

## Jodrian Ltd

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## for the Period 18 April 2019 to 30 April 2020


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# Jodrian Ltd

## Company Information
## for the Period 18 April 2019 to 30 April 2020

| | |
|---|---|
| **DIRECTORS:** | A S W Kat<br>Miss J L Hall<br>Mrs S E Hall |
| **REGISTERED OFFICE:** | 75 Springfield Road<br>Chelmsford<br>Essex<br>CM2 6JB |
| **REGISTERED NUMBER:** | 11954708 (England and Wales) |
| **ACCOUNTANTS:** | NSO Associates LLP<br>75 Springfield Road<br>Chelmsford<br>Essex<br>CM2 6JB |

## Balance Sheet
## 30 April 2020

| | Notes | £ | £ |
|---|---|---|---|
| **FIXED ASSETS** | | | |
| Intangible assets | 4 | | 198 |
| Tangible assets | 5 | | 1,298 |
| | | | 1,496 |
| **CURRENT ASSETS** | | | |
| Debtors | 6 | 3,147 | |
| **CREDITORS** | | | |
| Amounts falling due within one year | 7 | 36,580 | |
| **NET CURRENT LIABILITIES** | | | (33,433) |
| **TOTAL ASSETS LESS CURRENT LIABILITIES** | | | (31,937) |
| **CAPITAL AND RESERVES** | | | |
| Called up share capital | 8 | | 200 |
| Retained earnings | | | (32,137) |
| **SHAREHOLDERS' FUNDS** | | | (31,937) |

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 30 April 2020.

The members have not required the company to obtain an audit of its financial statements for the period ended 30 April 2020 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and

(b) 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 Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 7 December 2020 and were signed on its behalf by:

A S W Kat - Director

Miss J L Hall - Director

The notes form part of these financial statements

## 1. STATUTORY INFORMATION

Jodrian Ltd is a private company, limited by shares , registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

## 2. ACCOUNTING POLICIES

**Basis of preparing the financial statements**
These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Turnover**
Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

**Intangible assets**
Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Patents and licences are being amortised evenly over their estimated useful life of ten years.

**Tangible fixed assets**
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.
Plant and machinery etc - 33% on cost

**Financial instruments**
The Company only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities, like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in non-puttable ordinary shares.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in profit or loss.

Financial assets and liabilities are offset and the net amount reported in the Balance Sheet when there is an enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

**Taxation**
Taxation for the period comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.


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2. **ACCOUNTING POLICIES - continued**

**Deferred tax**

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

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the period end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the period was 3 .

4. **INTANGIBLE FIXED ASSETS**

| | Other intangible assets £ |
|---|---|
| **COST** | |
| Additions | 220 |
| At 30 April 2020 | 220 |
| **AMORTISATION** | |
| Charge for period | 22 |
| At 30 April 2020 | 22 |
| **NET BOOK VALUE** | |
| At 30 April 2020 | 198 |

5. **TANGIBLE FIXED ASSETS**

| | Plant and machinery etc £ |
|---|---|
| **COST** | |
| Additions | 1,948 |
| At 30 April 2020 | 1,948 |
| **DEPRECIATION** | |
| Charge for period | 650 |
| At 30 April 2020 | 650 |
| **NET BOOK VALUE** | |
| At 30 April 2020 | 1,298 |

6. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

| | £ |
|---|---|
| Other debtors | 3,147 |



continued...

## 7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | £ |
|---|---|
| Taxation and social security | 190 |
| Other creditors | 36,390 |
| | 36,580 |

## 8. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

| Number: | Class: | Nominal value: | £ |
|---|---|---|---|
| 100 | Ordinary | £1 | 100 |
| 50 | Ordinary A | £1 | 50 |
| 50 | Ordinary B | £1 | 50 |
| | | | 200 |

The following shares were allotted and fully paid for cash at par during the period:

100 Ordinary shares of £1 each
50 Ordinary A shares of £1 each
50 Ordinary B shares of £1 each

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.