REGISTERED NUMBER: 11954708 (England and Wales)

Unaudited Financial Statements for the Year Ended 30 April 2021

for

Jodrian Ltd

Contents of the Financial Statements for the Year Ended 30 April 2021

	Page
Company Information	1
Balance Sheet	2
Notes to the Financial Statements	4

Jodrian Ltd

Company Information
for the Year Ended 30 April 2021

DIRECTORS:	A S W Kat Miss J L Hall Mrs S E Hall
REGISTERED OFFICE:	20 Plume Avenue Maldon Essex CM9 6LD
REGISTERED NUMBER:	11954708 (England and Wales)
ACCOUNTANTS:	NSO Associates LLP 75 Springfield Road Chelmsford Essex CM2 6JB

Balance Sheet
30 April 2021

30.4.20 £	£		Notes	30.4.21 £	£
		FIXED ASSETS			
198		Intangible assets	4		176
1,298		Tangible assets	5		648
1,496					824
		CURRENT ASSETS			
	3,147	Debtors	6	-	
		CREDITORS			
	36,580	Amounts falling due within one year	7	47,021	
(33,433)		**NET CURRENT LIABILITIES**			(47,021)
(31,937)		**TOTAL ASSETS LESS CURRENT LIABILITIES**			(46,197)
		CAPITAL AND RESERVES			
200		Called up share capital	8		200
(32,137)		Retained earnings			(46,397)
(31,937)		**SHAREHOLDERS' FUNDS**			(46,197)

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2021 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 notes form part of these financial statements

continued...

Balance Sheet - continued
30 April 2021

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 24 January 2022 and were signed on its behalf by:

A S W Kat - Director

Miss J L Hall - Director

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

Government grants
Grants are accounted under the accruals model.

Grants of a revenue nature are recognised in the Income statement in the same period as the related expenditure.

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 year 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.

continued...

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 year 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 year was 3 (2020 - 3) .

4. **INTANGIBLE FIXED ASSETS**

	Other intangible assets £
COST	
At 1 May 2020 and 30 April 2021	220
AMORTISATION	
At 1 May 2020	22
Charge for year	22
At 30 April 2021	44
NET BOOK VALUE	
At 30 April 2021	176
At 30 April 2020	198

5. **TANGIBLE FIXED ASSETS**

	Plant and machinery etc £
COST	
At 1 May 2020 and 30 April 2021	1,948
DEPRECIATION	
At 1 May 2020	650
Charge for year	650
At 30 April 2021	1,300
NET BOOK VALUE	
At 30 April 2021	648
At 30 April 2020	1,298

continued...

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.21	30.4.20
	£	£
Other debtors	-	3,147

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.21	30.4.20
	£	£
Taxation and social security	-	190
Other creditors	47,021	36,390
	47,021	36,580

8. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	30.4.21 £	30.4.20 £
100	Ordinary	£1	100	100
50	Ordinary A	£1	50	50
50	Ordinary B	£1	50	50
			200	200

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.