

**P2P DELIVERY LTD
UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 JANUARY 2025**

P2P DELIVERY LTD
STATEMENT OF FINANCIAL POSITION
AS AT 31 JANUARY 2025

	Notes	2025 £	2024 £
Fixed assets			
Tangible assets	<u>4</u>	95,808	41,196
Current assets			
Inventories		21,718	23,512
Debtors	<u>5</u>	113,425	87,947
Cash at bank and in hand		100	9,924
		<u>135,243</u>	<u>121,383</u>
Creditors: amounts falling due within one year	<u>6</u>	(126,479)	(100,088)
Net current assets		<u>8,764</u>	<u>21,295</u>
Total assets less current liabilities		104,572	62,491
Creditors: amounts falling due after more than one year	<u>7</u>	(43,699)	(53,316)
Net assets		<u>60,873</u>	<u>9,175</u>
Capital and reserves			
Called up share capital	<u>8</u>	100	100
Profit and loss account		60,773	9,075
Shareholders' funds		<u>60,873</u>	<u>9,175</u>

For the year ending 31 January 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director acknowledges her 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 and in accordance with the provisions of FRS 102 Section 1A - Small Entities. The profit and loss account has not been delivered to the Registrar of Companies.

The financial statements were approved by the Board and authorised for issue on 21 July 2025 and were signed on its behalf by

Natalie Chambers
Director

Company Registration No. 13856427

P2P DELIVERY LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 JANUARY 2025

1 Statutory information

P2P DELIVERY LTD is a private company, limited by shares, registered in England and Wales, registration number 13856427. The registered office is Unit 2 Stanton Close, Wellingborough, Northamptonshire, NN8 4HN.

2 Compliance with accounting standards

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

3 Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

Basis of preparation

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

Presentation currency

The accounts are presented in £ sterling.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. Turnover from the sale of goods is recognised when goods have been delivered to customers such that risks and rewards of ownership have transferred to them. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Tangible fixed assets and depreciation

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Motor vehicles	25% reducing balance
Computer equipment	25% reducing balance

Inventories

Inventories have been valued at the lower of cost and estimated selling price less costs to complete and sell. In respect of work in progress and finished goods, cost includes a relevant proportion of overheads according to the stage of manufacturing/completion.

Leased assets

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profit on a straight line basis over the lease term.

Assets held under finance leases and hire purchase contracts are capitalised and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability. The interest element of rental obligations is charged to the profit and loss account over the period of the lease at a constant proportion of the outstanding balance of capital repayments.

Pension costs

The company operates a defined contribution scheme for the benefit of its employees. Contributions payable are recognised in the profit and loss account when due.

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4 Tangible fixed assets

	Motor vehicles	Computer equipment	Total
	£	£	£
Cost or valuation	At cost	At cost	
At 1 February 2024	64,450	3,813	68,263
Additions	78,995	-	78,995
At 31 January 2025	143,445	3,813	147,258
Depreciation			
At 1 February 2024	25,831	1,236	27,067
Charge for the year	23,738	645	24,383
At 31 January 2025	49,569	1,881	51,450
Net book value			
At 31 January 2025	93,876	1,932	95,808
At 31 January 2024	38,619	2,577	41,196
		2025	2024
Carrying values included above held under finance leases and hire purchase contracts:		£	£
- Motor vehicles		64,912	-

5 Debtors

	2025	2024
	£	£
Amounts falling due within one year		
Trade debtors	63,006	66,291
Accrued income and prepayments	358	615
Other debtors	29,020	-
	92,384	66,906
Amounts falling due after more than one year		
Other debtors	21,041	21,041

6 Creditors: amounts falling due within one year

	2025	2024
	£	£
Bank loans and overdrafts	3,592	958
VAT	26,353	34,131
Obligations under finance leases and hire purchase contracts	22,426	-
Trade creditors	13,415	20,303
Taxes and social security	4,375	4,084
Other creditors	45,988	19,662
Loans from directors	9,380	20,000
Accruals	950	950
	126,479	100,088

The HP liabilities are secured against the vehicles.

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NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 JANUARY 2025

7 Creditors: amounts falling due after more than one year	2025	2024
	£	£
Obligations under finance leases and hire purchase contracts	43,699	-
Other creditors	-	53,316
	<u>43,699</u>	<u>53,316</u>
	<u><u>43,699</u></u>	<u><u>53,316</u></u>

The HP liabilities are secured against the vehicles.

8 Share capital	2025	2024
	£	£
Allotted, called up and fully paid:		
100 Ordinary shares of £1 each	100	100
	<u>100</u>	<u>100</u>
	<u><u>100</u></u>	<u><u>100</u></u>

9 Average number of employees

During the year the average number of employees was 4 (2024: 2).

